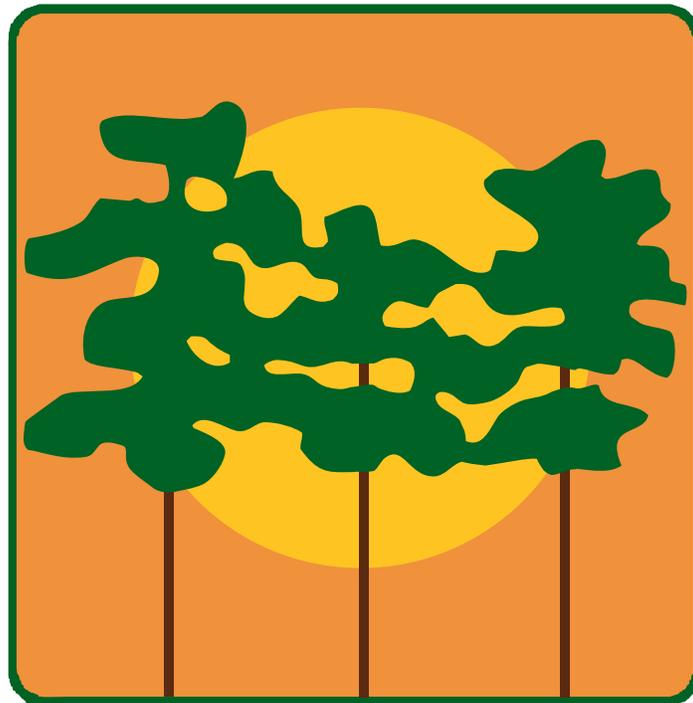


Village of Wellington

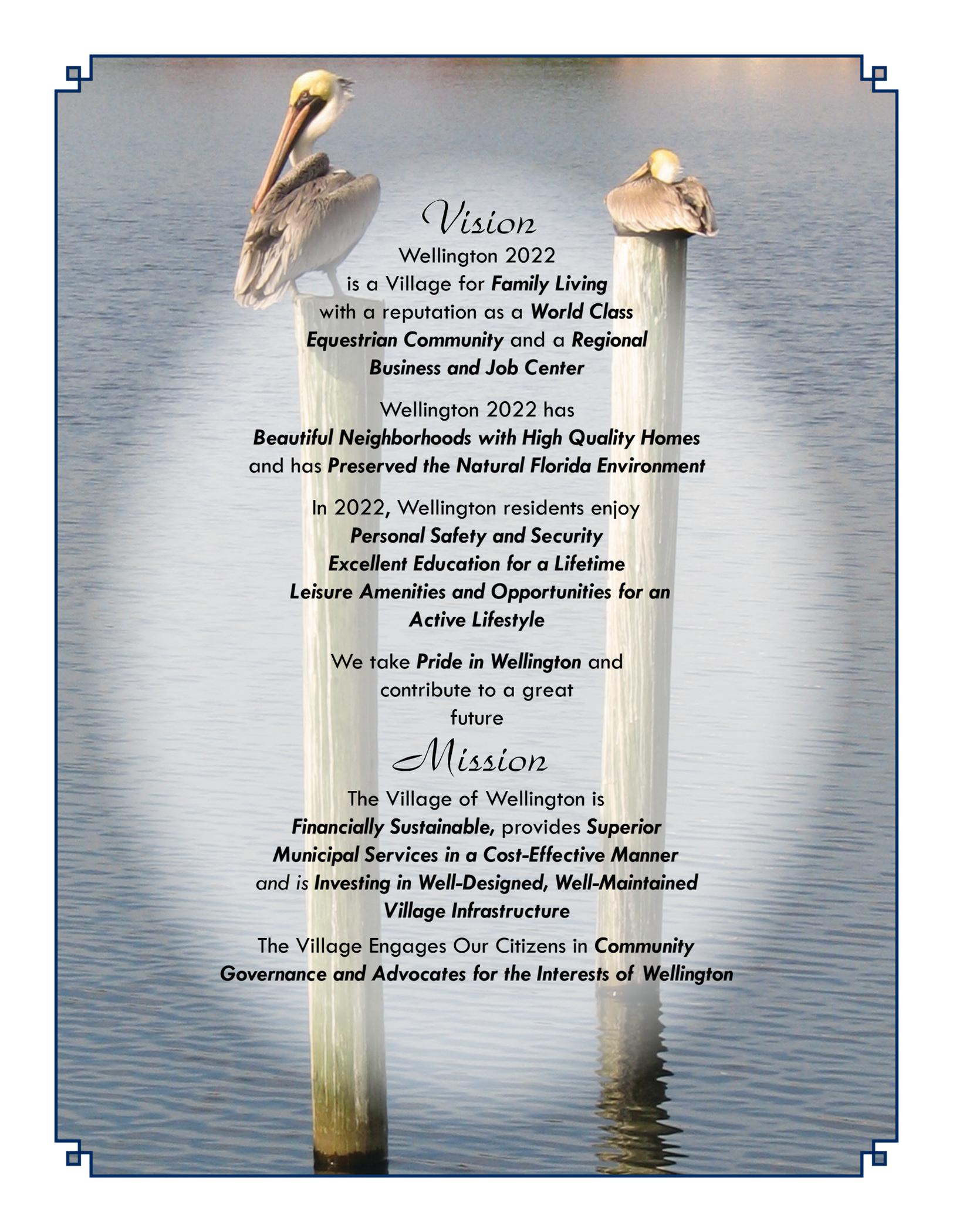


Florida

*Comprehensive Annual Budget
Fiscal Year 2007-2008*

Our Tab Illustrations

From the time of incorporation, the Village has continuously worked to uphold the intent of the original Charter “to preserve and protect the distinctive characteristics of the individual communities within the boundaries of the Village”. The Village Value is Community Appearance, and working toward that end, the Village offers an annual Beautiful Wellington Grant program to communities wishing to improve the aesthetics of their entrance ways. *The section tabs for the Comprehensive Annual Budget show a sampling of entry ways constructed in part with this grant funding.* These improved entrance ways symbolize the commitment of the Village to its residents and beautiful neighborhoods.

The background of the entire page is a photograph of two brown pelicans with yellow heads perched on wooden posts in a body of water. The pelican on the left is facing left, while the one on the right is facing right. The water is a deep blue with some ripples. The entire image is framed by a dark blue border with small square decorative elements at the corners.

Vision

Wellington 2022
is a Village for **Family Living**
with a reputation as a **World Class**
Equestrian Community and a **Regional**
Business and Job Center

Wellington 2022 has
Beautiful Neighborhoods with High Quality Homes
and has **Preserved the Natural Florida Environment**

In 2022, Wellington residents 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

Mission

The Village of Wellington is
Financially Sustainable, provides **Superior**
Municipal Services in a Cost-Effective Manner
and is **Investing in Well-Designed, Well-Maintained**
Village Infrastructure

The Village 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



VILLAGE OF WELLINGTON

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 to present the 2007/2008 budget. I am especially pleased that this year's budget is a direct result of our recently implemented strategic planning process. Beginning last year, the Village Council and staff participated in several strategic planning sessions that helped craft the value-based principles to describe the preferred vision for our collective future. These strategic goals focus on outcome-based objectives and potential actions for the next fifteen years. The underlying principles for this plan define the responsibility of the Village and frame the primary services or core service businesses that the Village provides to our residents. The plan is based on the following nine principles:

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

Using the basis of the newly developed Service Business Hierarchy to align Village resources to available funds, the Village made decisions on the allocation of human and financial resources to achieve long and short-term goals and objectives set forth by the Village Council. These resource decisions address a desired quality of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the Village Council.

As with the advent of any new process, new methods were needed to facilitate the desired outcome. The Village Council and staff spent much of the preceding eighteen months reviewing and developing methods to align the Village's resources to the services needed within the community. The budget season began with a "budget boot camp" where staff from all departments responsible for budget preparation gained the required tools to assess budget issues and prioritize their service businesses. New preparation forms were introduced at the budget kickoff to assist departments in preparing budgets that are aligned with the service business hierarchy, goal-setting and the associated budget dollars by level. This process culminated in a series of public forums where residents were able to provide input on the necessary services needed in the community.

Our Service Business Philosophy and Strategic Planning Process were tested under fire this year with the introduction of House Bill 1B in the Florida legislature. House Bill 1B is the statutory change which mandates a 2007 millage rollback for cities and counties. Wellington was identified as being required to adopt a millage equal to the 2006 rollback less 9%. That represents a cut of almost .4 mills from 2007 or a reduction of nearly \$3 million in property taxes. Due to these required reductions and the projected increases in operating costs, the budget required a cut of approximately \$7 million. The strategic planning process allowed the Village to match the reduced resources available with the services required by residents.

Once the legislative actions concerning tax reform were proposed, we began evaluating the potential impact for Wellington. Initial actions in response to the proposed reform were to evaluate staffing and capital expenditures. Soft freezes were immediately instituted in both areas effective in fiscal year 2006/2007.

In the coming budget years, the Village has several obstacles still to overcome, including:

- ✓ Further Property Tax Reform - The Florida legislature has been considering many options to attain comprehensive and substantive property tax relief and reform since early 2007. While the details continue to change since the first proposal, it is understood that the final outcome will bear a potentially significant financial impact on local municipalities in the future. With that in mind, the Village is cautiously estimating future tax receipts while planning for other funding methods to fill the void the loss of taxes will create.
- ✓ End of Growth and Uncertainty of Tax Base - Years of considerable population and economic growth experienced by the Village over the past 10 years is now behind us. As we face changes in the economy, declining home values and population shifts, we need to properly position the Village for the future.
- ✓ Deferrals of Replacements and Projects – Due to both timing and budgetary constraints, the Village has made decisions to defer the acquisition and construction of some assets and projects from one year to another. While postponing these costs reduces immediate funding requirements, deferment increases future costs at replacement or new construction. Additionally, as current assets age and require replacement due to deterioration or safety issues, there exists the risk of concentration of projects requiring cash outflows within a short period of time.
- ✓ Debt Service Millage – Funding sources for capital projects and debt repayment linked to growth, such as impact fees, have been decreasing annually as we approach build-out. The Village will have to consider alternative funding mechanisms or rely upon increases in future millage rates.
- ✓ Future Projects and Borrowings – The Village Capital Improvement Plan (CIP) includes various projects which will require funding decisions in the future. Over the next five years, funding capital projects will require an additional \$14.7 million, or 2.06 mills.

Notwithstanding this backdrop of uncertainty, the budget proposal is fiscally sound due to decisions made by Council, management and staff over the past budget cycle. We are certain that the new strategic plan, revised budget and capital improvement processes will ensure that the Village is well prepared to plan for the future. The adopted fiscal year 2007/2008 budget is the culmination of the diligent efforts of many people. Special recognition goes to the Financial Services staff for their outstanding management of the Village’s finances and the budget development process. The senior staff, managers and staff Village-wide who participated in the planning and execution of our extensive public outreach on the budget also deserve a sincere “thank you” for their time and assistance with this effort.

The Village Council deserve special acknowledgement and appreciation for the many hours they dedicated to gathering citizen input and priorities on the proposed budget, their review of the program and capital budgets, their guidance to staff and for their leadership on many critical financial issues.

Also, a special thanks to the residents of Wellington who attended and participated in the public meetings, workshops, forums and hearings on the 2007/2008 budget. Their willingness to share their thoughts, priorities and concerns strengthen our community.

We look forward to working with the Village Council and residents in the coming year to build on this strong foundation of achievement and success.

Sincerely,



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.

A new feature introduced in this document in response to property tax reform is the addition of Budget Initiatives. These areas feature specific budget actions taken by management and staff affecting the 2007/2008 adopted budget. The Budget Initiatives are shown for each division and appear in sections of this document to inform the reader of the impact across the Village.

The following describes each of the major sections in this document:

Introduction

Contains the Vision and Mission statements including the Vision principles; the Table of Contents: our Elected Officials and Senior Leadership Team; an introductory Letter to our Village Council and Residents; a History and map of our Locations; the Village at a Glance which lists general demographic facts and figures for the Village of Wellington; a How-To-Use guide for this document; and both a summary of ad valorem taxes and millage rates for all municipalities within Palm Beach County as well as sister city comparisons.

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 2022 and illustrates the relationship of our vision to our planning and goal setting process. It provides our Strategic Plan, Service Business Hierarchy and the process for incorporating planning in the budget process. This section introduces the relationship of Village goals to department goals.

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 selected performance measures as well as the 2008 Budget Initiative. The department summaries section is ordered by division summaries and includes:

<i>Mission Statement</i>	The basic department/division purpose
<i>Function</i>	The primary role or tasks performed by each divisional unit
<i>Village Core Value link</i>	Shows the original Village core values fulfilled by the department/division mission and its goals
<i>Organization Chart</i>	Reflects each major function and the chain of command by department and divisional unit
<i>Expenditure Summary</i>	A comparison of actual and budgeted expenditures by type for fiscal years 2005/2006 through 2007/2008 including the budgeted positions for the same periods
<i>Department/Division Goals and Objectives</i>	On-going goals tied to the division's mission and Village goals and short-term objectives to meet the division's goals
<i>Budget Initiative</i>	Budget actions for Fiscal Year 2007/2008 for each division.
<i>Performance Measurement</i>	Shows statistics for the division's service indicators and performance measures derived from the division's goals and objectives
<i>Accomplishments and Awards</i>	Appearing as the last page in each department section, this highlights the department accomplishments and awards for fiscal year 2006/2007

Budget Overview

Presents an overview of the fiscal year 2008 Budget for all funds including the budget calendar and budget process for fiscal year 2008 budget preparation. 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): explains the CIP process, it's forms and the functions of the CIP committee; its budgeting and funding; details the current year projects over \$100,000 with summaries of minor projects, future projects and projects in progress – including descriptions, justification, core value and Vision 2022 links and operating impacts; 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; 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; 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; and a five year projection of revenues and expenditures.

Appendices

Contains Budget Resolutions, Accounting and Financial Policies, Description of Funds and Budget Summaries by Fund. Includes full size examples of forms used in the budget process.

Glossary and Index

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



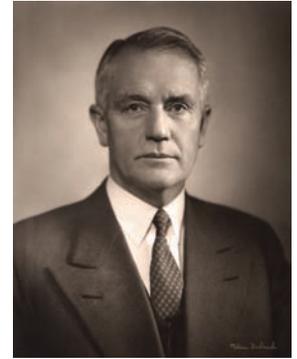
We sincerely hope this “how-to” has aided in finding and understanding information contained in the Village’s budget document. If any point is unclear or if additional information is desired, please call the Budget Office at (561) 791-4000. Should the same requests repeatedly occur, we will endeavor 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. A copy of the document can also be obtained on a CD by calling the Budget Office.

HISTORY

In 1951, C. Oliver Wellington, a very successful accountant in New York, made a decision to purchase some investment property in South Florida. Following the recommendations of Arthur William “Bink” Glisson, several tracts of land were assembled and purchased by Mr. Wellington. Wellington then hired Bink Glisson to oversee the property that was soon to become known as the Flying Cow (Charles Oliver Wellington) Ranch.

Because the land was frequently water-logged, the State of Florida saw a need to provide drainage for flood control and to make the land suitable for agricultural purposes. In 1953, they created a special district called the Acme Improvement District. Parcels of land were either sold or leased to farmers for a period of time. The land was turned to farming. There once were over 2,000 acres of strawberry fields in the area, laying claim to the world’s largest patch of strawberries. In addition, it was discovered that citrus groves thrived in the area.



C. Oliver Wellington

Prior to incorporation the District 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.

Mr. Wellington was the first Chairman of the Acme Drainage District and served until his death in 1959. Bink Glisson also served as the Acme Drainage District’s first employee and general manager. Oddly enough it was probably Mr. Wellington’s death which led to the decision to develop portions of the property to raise capital to pay for estate taxes. Carrying on as the District Chairman until he retired in 1984 was C. Oliver Wellington’s son, Roger.

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. 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. The time line below identifies key elements of Wellington’s evolution.

Prior to Incorporation, ACME Improvement District

- | | |
|---|--|
| <p>1953 Acme Drainage District was created with the initial purpose of draining and reclaiming land within its boundaries making the land usable for people and agriculture - The population was fewer than 100 residents</p> <p>1959 Adopted Plan of Reclamation incorporating canals, pumping stations, roads and related facilities</p> <p>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</p> <p>1975 District’s name changed to Acme Improvement District to reflect increased responsibilities providing community services and facilities including water and sewer, roads, street lighting and parks</p> <p>1990 Amendment to District’s enabling legislation providing for the popular election of a Board of</p> | <p>Supervisors - Previously the Board of Supervisors was elected by acreage vote</p> <p>1992 First time District governed by five popularly elected Board members acting as the policy making body of the District</p> <p>1994 Amendment to District’s enabling legislation to include 476 acres and to modify the notification requirements associated with the Plan of Reclamation</p> |
|---|--|



After Incorporation, Village of Wellington



Incorporation Day 1995

- 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 - 170 acres of recreational parkland
- 1996** 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** January 19, 1999 - Village adopted a Comprehensive Plan
- 2000** Revised Water Control Plan for the now dependent district - Mall at Wellington Green opens
- 2001** Celebrated the Village's Fifth Anniversary



Grand Opening - Mall at Wellington Green

- 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



Water Reuse Facility

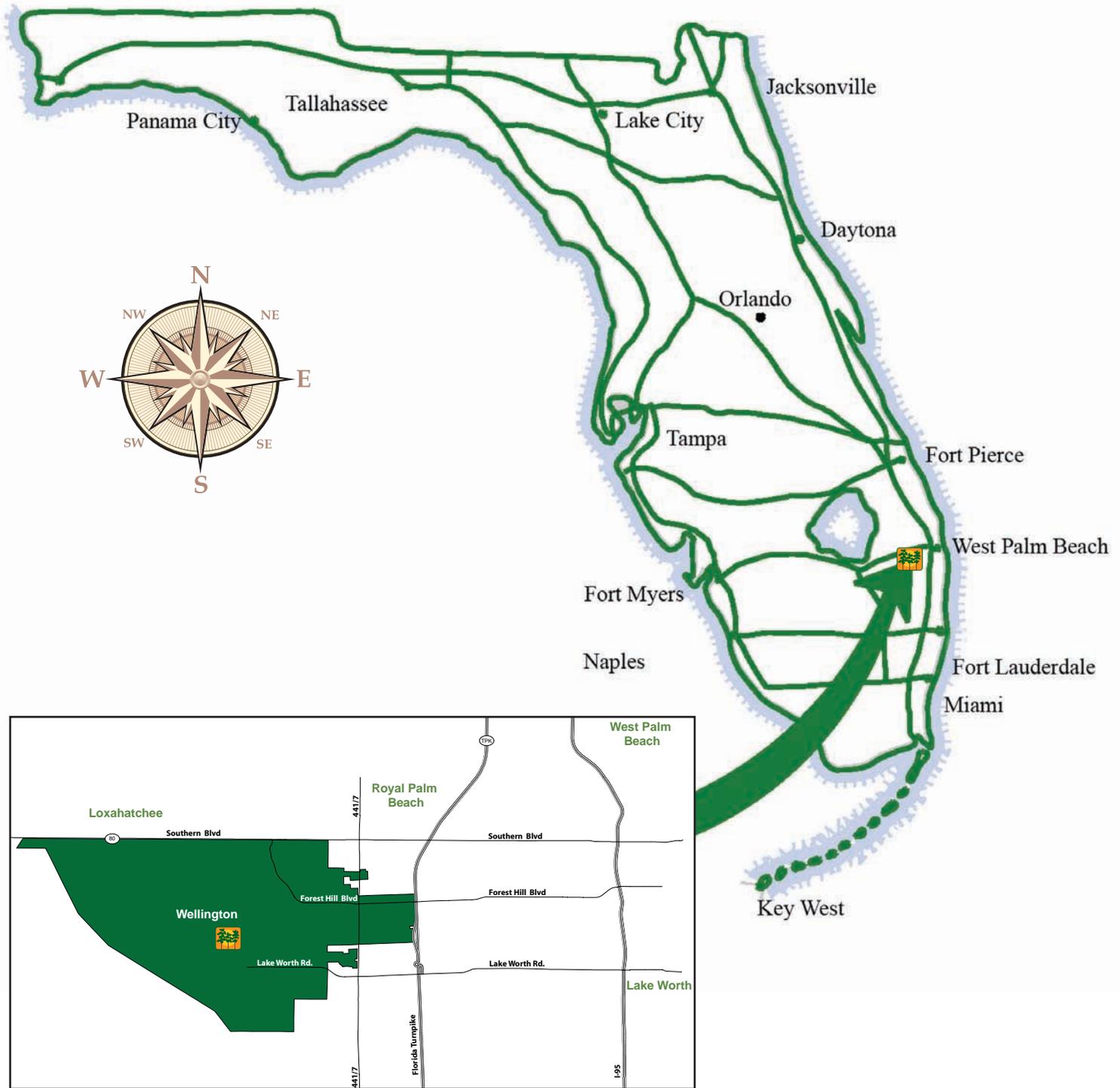
- 2003** CNN names Wellington the 7th Best City on the East Coast in which to Live
- 2005** Implemented Everglades Forever Act compliance program
- 2006** Population estimated to be 55,564 - 562 acres of recreational parkland - Celebrated the Village's Tenth Anniversary



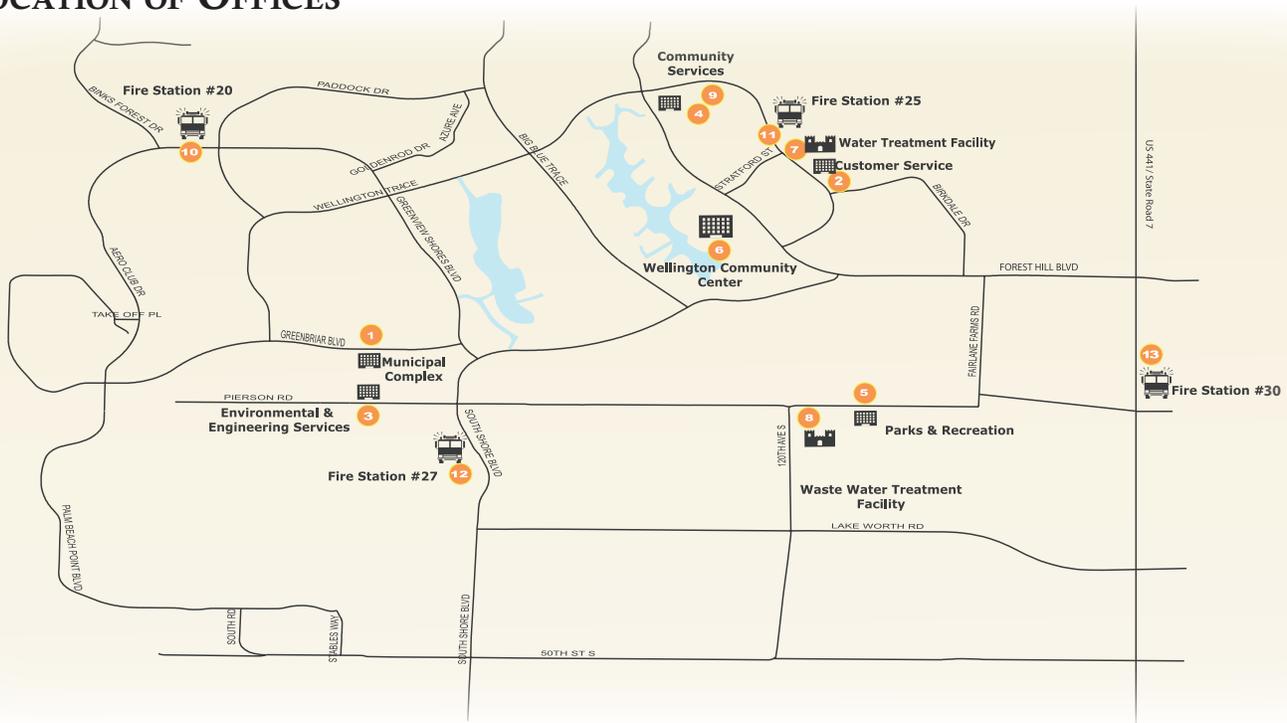
- 2007** Adopted and implemented the Wellington Vision 2022 Strategic Plan initiative

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 & Environmental Services, Laboratory, Solid Waste and Emergency Operations Center)
 14001 Pierson Road
 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 Leisure Services, Parks Operations & Maintenance and Athletic Programs)
 11700 Pierson Road
 Wellington, Florida 33414
 561-791-4005
- 6. Wellington Community Center**
(Includes Community Programs, 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
 561-688-3000 - Non Emergencies - County 24 hours
- 10. Fire Station #20** - 1000 Greenview Shores
- 11. Fire Station #25** - 1060 Wellington Trace
- 12. Fire Station #27** - 3411 South Shore Boulevard
- 13. Fire Station #30** - 9610 Pierson Road
 Palm Beach County Fire-Rescue, Administration
 50 Military Trail, Suite 101
 West Palm Beach, FL 33415
 561-616-7000 Special Operations

VILLAGE AT A GLANCE

Date of Incorporation	December 31, 1995
Date Operational as Municipality	March 28, 1996
Form of Government	Council/Manager
Area	45.34 Square Miles
Total Adopted Fiscal Year 2007/2008 Budget (Includes Enterprise Funds)	\$109.7 million
Assessed Taxable Property Valuation	\$7.8 billion

VILLAGE DEMOGRAPHICS

Population	58,179
Median Age	37
Average Household Size	2.95
Average Taxable Value	\$328,000
Racial Composition:	
Caucasian and other races	82%
Hispanic or Latino	11%
African American	5%
Asian	2%



PUBLIC SAFETY

Police Protection

Sworn police officers	58
Civilian employees	5
Crossing Guards	53
Total	116



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	71



Fire Services provided by Palm Beach County Fire MSTU

STREETS & SIDEWALKS

Miles of paved public streets	174.2
Miles of shellrock streets	36.5
Miles of bike paths	40.10
Miles of sidewalks	348
Miles of equestrian trails	56.92 public/31.32 private
Number of streetlights	2,187



SURFACE WATER

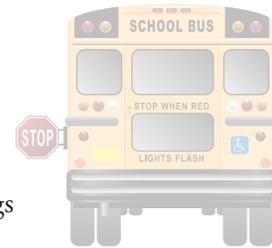
Acreage of Lakes	269.67
------------------	--------

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

AREA SCHOOLS

Elementary	Enrollment
Wellington	878
Elbridge Gale	874
Equestrian Trails	1,089
Binks Forest	1,160
Panther Run	765
New Horizons	694
Middle Schools	
Emerald Cove	1,052
Wellington Landings	1,097
Polo Park	1,048
High Schools	
Wellington	2,238
Palm Beach Central	2,691
Total*	13,586



*Source: Palm Beach County School Board (1st full day count)

FCAT RESULTS

	Reading	Math	Writing	Science
	*VOW/ County	VOW/ County	VOW/ County	VOW/ County
Elementary				
Grade 3	335/310	360/333	-	-
Grade 4	338/318	345/325	334/312	-
Grade 5	335/312	351/335	-	339/316
Middle				
Grade 6	330/308	334/312	-	-
Grade 7	341/315	343/317	-	-
Grade 8	326/303	347/322	311/289	334/301
High				
Grade 9	325/310	323/309	-	-
Grade 10	319/302	338/326	309/299	-
Grade 11	-	-	-	320/309

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

ELECTIONS	
Registered Voters	31,174
Votes cast in last municipal election (March 2006)	4,849

SOLID WASTE COLLECTION	
Curbside accounts	20,363
Containerized accounts	1,911

LAND USAGE	
Residential	76%
Commercial	6%
Recreational/Open Space	7%
Other*	11%

*Includes institutional, conservation and industrial

UTILITY SYSTEM	
Active accounts (as of September 1, 2007):	
Water	19,695
Sewer	17,994
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 provides residents with a wide range of high-quality recreational facilities, programs and services. The department provides over a hundred programs offered to residents of all ages. The following chart is an overview of the facilities currently provided by category of park, including a proposed new signature park. In addition, the Village has another 220 acres of undeveloped recreational or open space land.

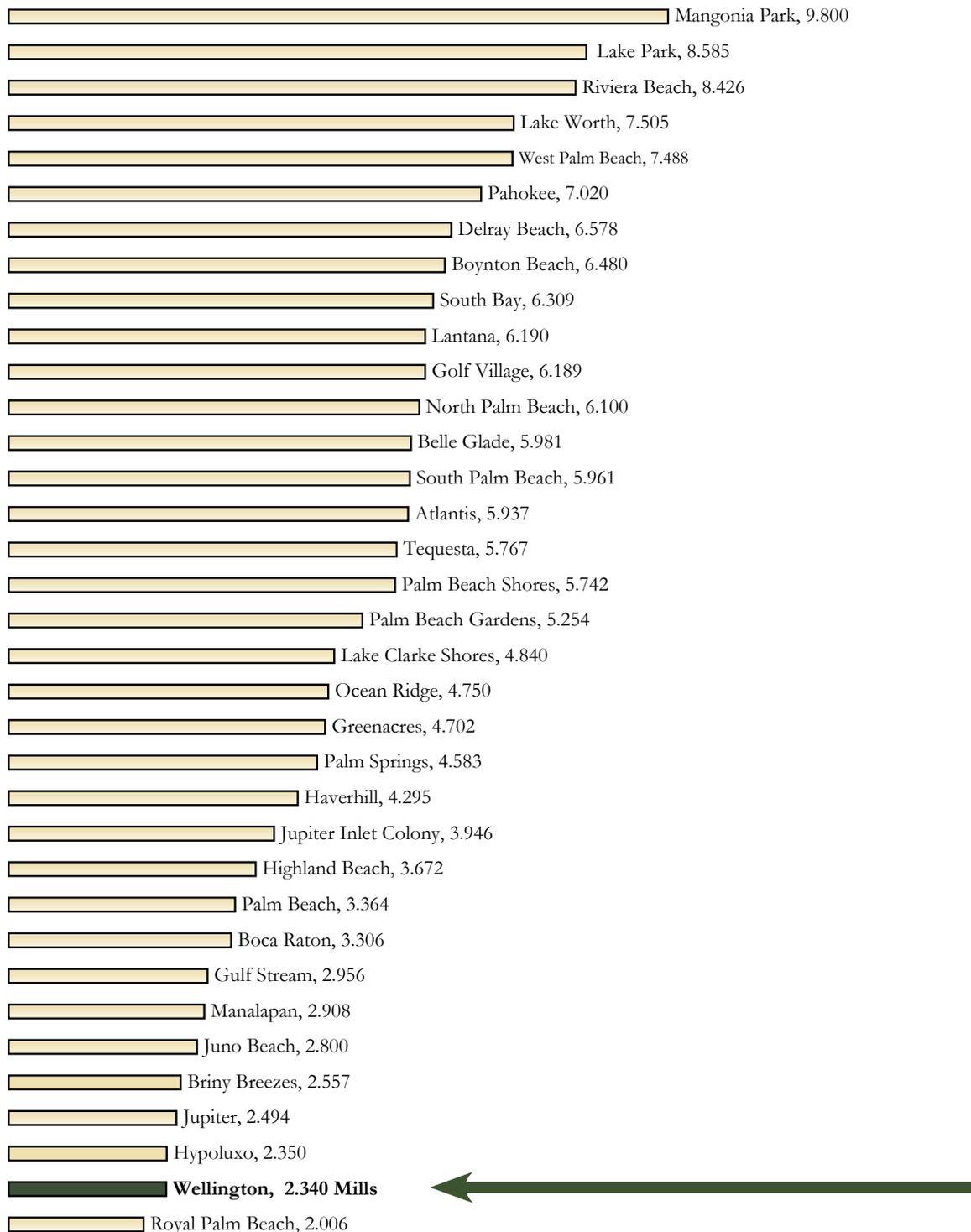
NEIGHBORHOOD PARKS	COMMUNITY PARKS	WELLINGTON COMMUNITY CENTER	VILLAGE PARK	PARK SITE K
26 parks located throughout the Village	Community Park Olympia Park Tiger Shark Cove Park Greenbriar Park	12165 W. Forest Hill Blvd.	11700 Pierson Road	State Road 7
17 play structures 9 picnic shelters 7 basketball courts 1 lighted roller hockey rink 1 softball/baseball field 1 boat ramp 1 restroom/concession building	17 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	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	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	(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
Over 55 acres and a 12,000 sq. ft. skate park	Encompassing 87 acres	Over 19 acres including a 28,000 sq. ft. multi-use facility	Over 114 acres and 75,000 sq. ft. of gymnasiums and activity space	Over 67 acres

**SUMMARY OF 2007/2008 AD VALOREM TAXES
FOR MUNICIPALITIES WITHIN PALM BEACH COUNTY**

	<u>Total Taxable Value</u>	<u>Population (April 1, 2006)</u>	<u>Taxable Value Per Capita</u>	<u>Total Millage</u>	<u>Ad Valorem Tax Bill Per Capita</u>
Mangonia Park	\$216,833,540	2,539	\$85,401	9.8000	\$837
Lake Park	733,428,871	9,113	80,482	8.5850	691
Riviera Beach	4,006,554,647	33,408	119,928	8.4260	1,011
Lake Worth	2,166,214,083	36,412	59,492	7.5050	446
West Palm Beach	12,700,463,215	107,617	118,015	7.4883	884
Pahokee	98,679,229	6,419	15,373	7.0200	108
Delray Beach	8,714,375,264	64,095	135,960	6.5783	894
Boynton Beach	6,134,767,687	67,071	91,467	6.4803	593
South Bay	63,644,511	4,666	13,640	6.3089	86
Lantana	1,104,331,511	10,121	109,113	6.1895	675
Golf Village	160,394,208	232	691,354	6.1890	4,279
North Palm Beach	2,028,911,987	12,562	161,512	6.1000	985
Belle Glade	341,154,511	16,894	20,194	6.4300	130
South Palm Beach	426,649,736	1,526	279,587	5.9607	1,667
Atlantis	506,104,829	2,138	236,719	5.9372	1,405
Tequesta	1,016,956,533	5,702	178,351	5.7671	1,029
Palm Beach Shores	653,542,471	1,366	478,435	5.7420	2,747
Palm Beach Gardens	9,969,290,603	48,176	206,935	5.2540	1,087
Lake Clarke Shores	264,059,809	3,469	76,120	4.8400	368
Ocean Ridge	859,623,720	1,640	524,161	4.7500	2,490
Greenacres	2,152,750,751	31,734	67,837	4.7022	319
Palm Springs	946,603,946	14,512	65,229	4.5831	299
Haverhill	97,139,267	1,554	62,509	4.2952	268
Jupiter Inlet Colony	237,316,302	371	639,667	3.9455	2,524
Highland Beach	2,254,116,427	4,157	542,246	3.9500	2,142
Palm Beach	12,748,716,861	9,706	1,313,488	3.3637	4,418
Boca Raton	20,367,876,263	85,488	238,254	3.3057	788
Gulf Stream	730,846,195	736	992,998	2.9563	2,936
Manalapan	896,611,415	360	2,490,587	2.9080	7,243
Juno Beach	1,243,998,132	3,637	342,040	2.8000	958
Briny Breezes	40,817,980	418	97,651	2.5571	250
Jupiter	9,173,624,101	50,028	183,370	2.4939	457
Hypoluxo	448,165,692	2,463	181,959	2.3500	428
WELLINGTON	7,807,963,570	55,564	140,522	2.3400	329
Royal Palm Beach	2,849,277,425	30,334	93,930	2.0058	188

Notes: Wellington's population figure is provided by the University of Florida Bureau of Economic Research as of April 1, 2006, taxable value is as of July, 2007 and the proposed millage rates are effective October 1, 2007. Total millage includes separate debt service rate and does not include Fire/Rescue levies where levied separately.

2007/2008 MUNICIPAL AD VALOREM MILLAGE RATES IN PALM BEACH COUNTY



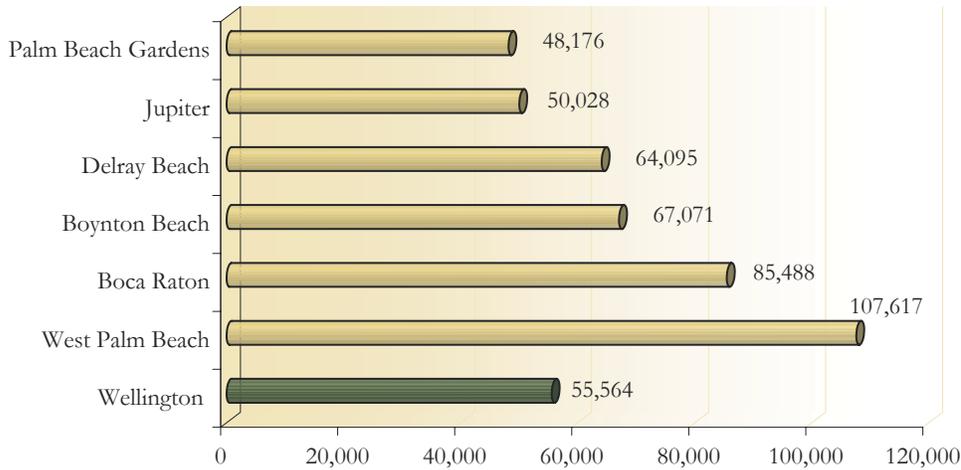
Within Palm Beach County, there are 15 municipalities with populations greater than 10,000. Of these, the towns with populations comparable to Wellington are Palm Beach Gardens, Jupiter, Boynton Beach and Delray Beach. Looking at these communities, Wellington had one of the lowest per capita ad valorem tax rates as a result of having the lowest millage rate. Including Wellington’s drainage assessment of \$146 per computed acre, the total tax burden per capita of \$394 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 using data from the 2006/2007 budget year.

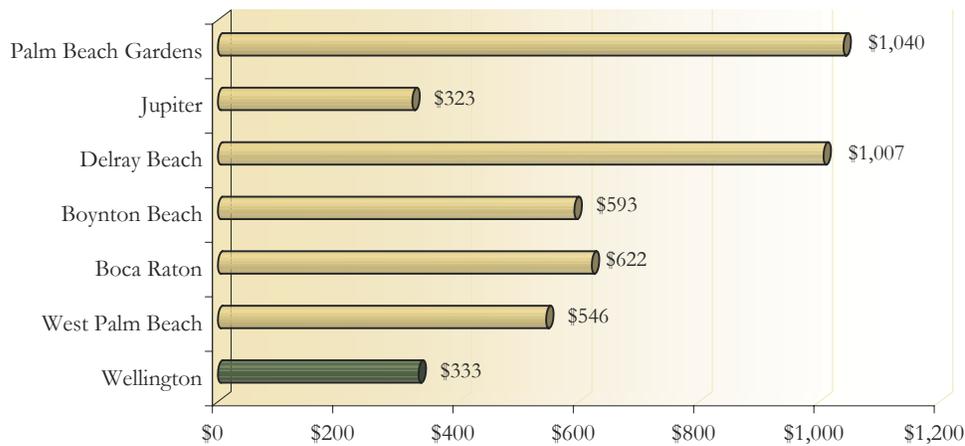
Population

Population figures used are from April 1, 2006.



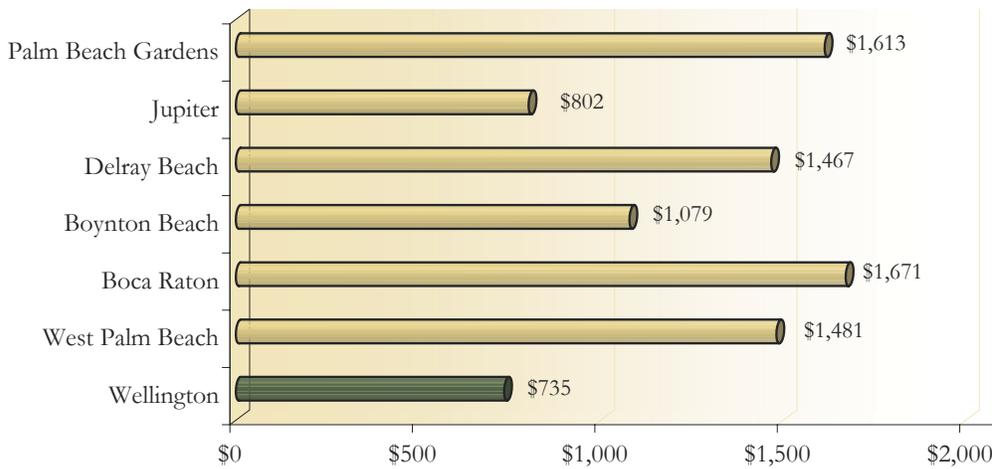
Ad Valorem Property Tax Revenues Per Capita

The chart illustrates the amount of revenue per capita collected by each municipality resulting from ad valorem property taxes which are based on the value of the home. Wellington maintained the second-lowest per capita revenue rates of similar cities.



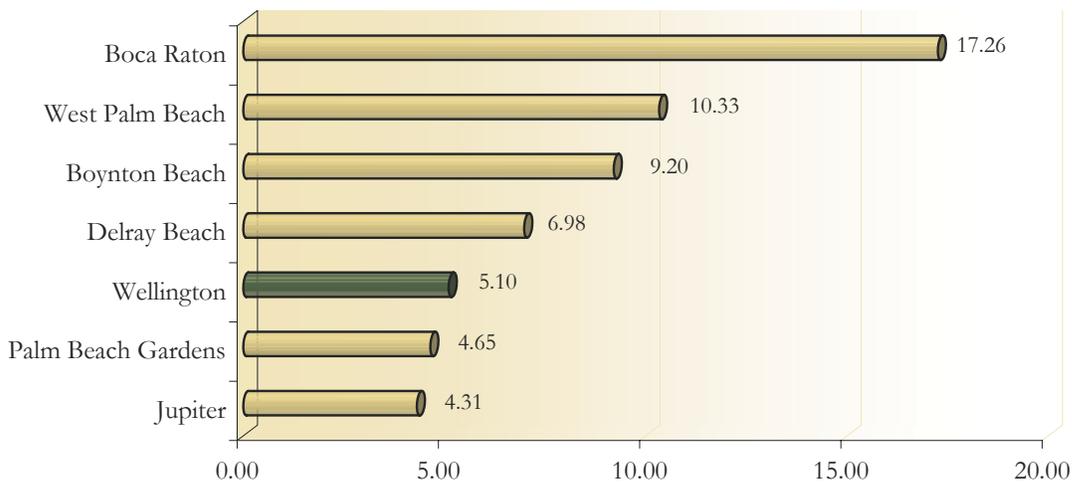
Total Governmental Expenditures (Including Transfers) Per Capita

The chart illustrates the budgeted general fund expenditures per capita of each municipality. These expenditures are usually funded by taxes, impact fees and state-shared revenues. Wellington has the lowest per capita expenditure rates of similar cities.



Employees (FTEs) Per 1,000 Population

The chart illustrates the number of employees per 1,000 population of the municipality. Wellington has the third-lowest number of employees per 1,000 residents of similar cities, after reducing the total employee count by the number of public safety employees. Wellington contracts its police protection with the Palm Beach County Sheriff's Office.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Wellington
Florida**

For the Fiscal Year Beginning

October 1, 2006

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, 2006.

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.

Executive Summary

The fiscal year 2007/2008 budget represents the thirteenth budget for the Village of Wellington. 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 Budget Overview section provides a more detailed presentation of the budget, this section summarizes the policy decisions behind the 2007/2008 budget development and adoption and outlines some of the progress toward the Village's Mission.

FISCAL YEAR 2007/2008 COMPREHENSIVE ANNUAL BUDGET

	<u>Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Revenues			
Property Taxes:			
Ad Valorem Taxes	\$17,357,103		\$17,357,103
Non Ad Valorem Assessments	3,577,758	2,664,322	\$6,242,080
Utility Taxes	3,360,000		\$3,360,000
Franchise Fees	3,400,000	180,025	\$3,580,025
Local Communication Service Tax	2,860,920		\$2,860,920
Intergovernmental Revenue	7,167,000		\$7,167,000
Licenses & Permits	3,811,950		\$3,811,950
Charges for Services	3,405,841	14,174,000	\$17,579,841
Interest Income	2,331,000	2,534,000	\$4,865,000
Miscellaneous Revenues	583,000	200,000	\$783,000
Impact Fees	1,463,473		\$1,463,473
Capacity Fees and Restricted Interest Income		2,100,000	\$2,100,000
Proceeds from Borrowings			-
Transfers In	37,785,264		\$37,785,264
Fund Balances/Reserves/Net Assets	764,878	-	\$764,878
<i>Total Revenues & Other Financing Sources</i>	<i>\$87,868,187</i>	<i>\$21,852,347</i>	<i>\$109,720,534</i>
Expenditures			
General Government	10,018,332		\$10,018,332
Public Safety	6,457,161		\$6,457,161
Physical Environment	11,345,893	10,393,315	\$21,739,208
Transportation	1,672,062		\$1,672,062
Emergency Operations	60,000		\$60,000
Culture & Recreation	7,825,067		\$7,825,067
Capital Outlay	10,356,694	8,582,485	\$18,939,179
Debt Service	2,760,866	2,976,500	\$5,737,366
Non-departmental	219,000		\$219,000
Operating Contingency	816,000		\$816,000
Transfers Out	35,606,111	2,179,153	\$37,785,264
Total Expenditures	\$87,137,186	\$24,131,453	\$111,268,639
Increase/Decrease to Reserves	731,001	585,207	\$1,316,208
Increase/Decrease to Impact Fees/Capacity Fee Accounts		(2,864,313)	(\$2,864,313)
<i>Total Expenditures & Reserves</i>	<i>\$87,868,187</i>	<i>\$21,852,347</i>	<i>\$109,720,534</i>

Notes:

- The above totals reflect Public Safety and Emergency Operations within the General Fund and exclude any interfund transfers between the General Fund and Public Safety or Emergency Operations Funds
- 2007/2008 Budget revenue estimates include anticipated revenues from Planning, Zoning & Building professional fee recovery and park user based fee plan currently under review for adoption in fiscal year 2008

FISCAL YEAR 2008 BUDGET POSITION

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

	Adopted FY 04	Adopted FY 05	Adopted FY 06	Adopted FY 07	Adopted FY 08
Budget Summary					
General Governmental	\$57,506,648	\$64,509,724	\$68,179,562	\$75,894,037	\$83,218,226
Surface Water Management	9,500,271	3,382,324	3,170,320	9,543,900	4,649,961
Solid Waste	2,587,094	2,393,698	2,436,223	2,883,319	3,120,347
Utilities	15,990,892	15,968,524	17,060,300	19,757,600	18,732,000
Total Budget	\$85,584,905	\$86,254,270	\$90,846,405	\$108,078,856	\$109,720,534

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.

Our budget is a comprehensive fiscal and operational planning process; the annual financial plan resulting from our strategic planning process. This strategic planning process involves an analysis of service business priorities, policy questions and a series of goal setting (both micro and macro goals) in all of the departments and for the Village overall. Further, the process provides the framework for the Village to measure our 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 set forth 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 our budget.

The guiding principle applied in preparing the Village's budget was to bring to the community a fiscally responsible budget which reflects a high level of quality services and facilities for residents within the public policy framework, set forth by the Village Council. 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 providing the maximum level of service allowable in light of property tax reform changes
- ✓ Use technology and organizational realignment to increase and support the development of an overall strategic plan for the Village, which complements the comprehensive plan
- ✓ Evaluate and advise Council on the anticipated benefit to the community of projects which support the projected residential growth rate and maintenance needs



GOVERNMENTAL FUNDS

The primary budget policy considerations in the 2007/2008 budget development were the initial property tax reform legislation and funding the core businesses of the Village while maintaining the required level of reserves.

We have been able to fund all core businesses including some additional services to maintain the level of service to residents and to preserve a solid level of reserves. Operating expenditures were reduced in many areas, and positions fully evaluated for cost savings. The following tables highlight the major areas that changed from last year in expenditures as well as revenues (Governmental funds only - excluding reserve funding):

HOW REVENUE SOURCES CHANGED

	General Fund	PZ&B	Surface Water	Parks & Recreation	Gas Tax Maintenance	Capital Funds	Debt Service	Total Governmental Funds
Net 2007 Revenue Budget	\$34,807,057	\$4,654,547	\$9,543,900	\$1,816,070	\$1,094,000	\$7,191,279	-	\$59,106,853
Impact of Assessed Value & Tax Reform	(\$1,228,454)	-	-	-	-	-	-	(\$1,228,454)
Population and Economy Driven Revenues	704,420	(1,231,797)	729,158	-	42,000	(1,210,806)	-	(\$967,025)
Charges for Services	(224,800)	900,000	107,050	360,421	-	-	-	\$1,142,671
Investment Income	322,000	-	(195,000)	-	12,000	(53,000)	-	\$86,000
Proceeds from Borrowing	-	-	(6,000,000)	-	-	-	-	(\$6,000,000)
Other	80,000	(2,000)	-	-	-	(2,900,000)	-	(\$2,822,000)
Net Change in Revenue Sources	(346,834)	(333,797)	(5,358,792)	360,421	54,000	(4,163,806)	-	(\$9,788,808)
Total Revenues and Other Financing	\$34,460,223	\$4,320,750	\$4,185,108	\$2,176,491	\$1,148,000	\$3,027,473	\$0	\$49,318,045

As shown above, the fiscal year 2007/2008 general government budget is balanced with a decrease in the residents' total tax burden of approximately \$1.2 million, or 9% over the prior year. Rate Stabilization reserves have been used to decrease the millage to 2.34 mills in Fiscal Year 2008 from 2.70 mills in Fiscal Year 2007.

HOW EXPENDITURES CHANGED

	General Fund	PZ&B	Surface Water	Parks & Recreation	Gas Tax Maintenance	Capital Funds	Debt Service	Total Governmental Funds
Net 2007 Expenditures Budget	\$23,693,861	\$5,227,655	\$5,287,762	\$8,997,109	\$1,610,666	\$ 3,073,000	\$2,157,600	\$50,047,653
Personal Services	230,248	(587,811)	(42,110)	(586,308)	6,926	-	-	(979,055)
Operating	475,978	(56,665)	99,760	667,886	133,130	-	-	1,320,089
Capital	(1,417,100)	(97,647)	(3,370,096)	(1,001,424)	167,995	6,257,394	-	539,122
Debt	-	-	608,766	-	-	-	(5,500)	603,266
Net Change in Expenditures	(710,874)	(742,123)	(2,703,680)	(919,846)	308,051	6,257,394	(5,500)	\$1,483,422
Total Expenditures	\$22,982,987	\$4,485,532	\$2,584,082	\$8,077,263	\$1,918,717	\$9,330,394	\$2,152,100	\$51,531,075

The chart shows an overall decrease in personal services expenses of \$979,055 due to position reductions offset by COLA, merit and fringe benefit increases. Increases in operating expenditures, capital outlay and debt service costs result in a total change in governmental expenditures from Fiscal Year 2007 to Fiscal Year 2008 of approximately \$1.5 million.

PROPERTY TAX MILLAGE AND ASSESSED VALUATION HISTORY

	Approved FY 06	Approved FY 07	Approved FY 08	% Change
Operating Millage	2.70 mills	2.70 mills	2.34 mills	-13.3%
Assessed Valuation	\$5,625,865,000	\$7,245,831,000	\$7,807,963,570	7.8%
Revenues Generated*	\$14,431,000	\$18,586,000	\$17,357,000	-6.6%

**Budgeted ad valorem assessment revenue which is 95% of proposed total*

The direction that millage rates will take is also very much influenced by the taxable value of properties within the Village as set annually by the Palm Beach County Property Appraiser. The Village's total assessed valuation increased by approximately \$562 million, or 7.8%, over the prior year final gross taxable value. The increase includes new construction and additions totaling approximately \$320 million. This trend of annual growth in the taxable value of properties in Wellington is not expected to continue.

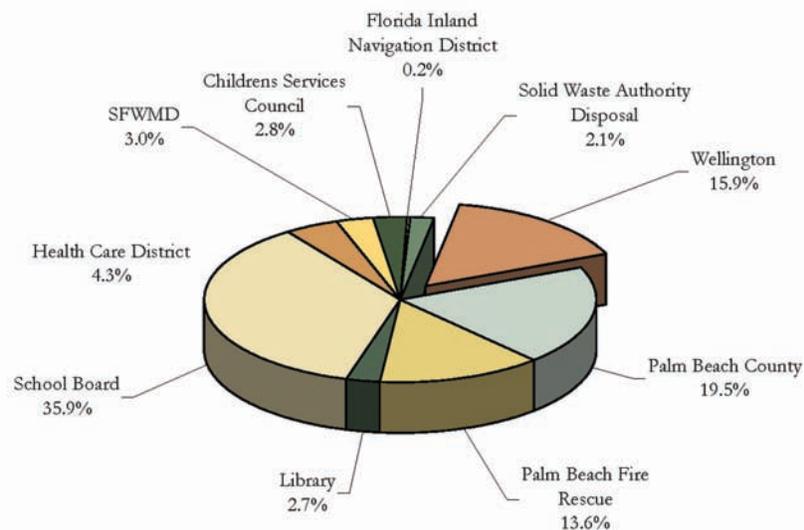
The adopted millage rate is far below the 5 mill limit (without requiring a referendum) specified in the Village Charter as well as the 10 mill cap established by the Florida Statutes.



**IMPACT ON SAMPLE TAXPAYER TAXABLE VALUE OF \$300,000
(AFTER HOMESTEAD EXEMPTION)**

Ad Valorem Taxes	<u>Millage</u>	<u>Tax Bill at \$300,000 Value</u>	<u>Change from Prior Year</u>
Village of Wellington	2.3400	\$702.00	(\$108.00)
Palm Beach County	3.7811	1,134.33	(149.67)
Palm Beach Fire Rescue	2.7794	833.82	(60.18)
Library	0.4970	149.10	(20.40)
Palm Beach County Debt	0.2002	60.06	0.81
Library Debt	0.0471	14.13	3.96
School Board	7.3560	2,206.80	(154.80)
Health Care District	0.8900	267.00	(24.00)
SFWMD	0.6240	187.20	(0.03)
Childrens Services Council	0.5823	174.69	(11.28)
Florida Inland Navigation District	0.0345	10.35	(1.20)
	19.1316	\$5,739.48	(\$524.79)
Non Ad Valorem Taxes			
Solid Waste Authority Disposal		\$126.00	4.00
Wellington Solid Waste Collection		129.00	4.00
Acme Improvement District⁽¹⁾		146.00	26.00
		\$401.00	\$34.00
Total Tax Bill		\$6,140.48	(\$490.79)

⁽¹⁾ Properties east of 441 are not assessed by ACME



The Village's adopted millage rate of 2.34 mills, together with non-ad valorem assessments for drainage and solid waste collection (see enterprise funds) as described below, constitutes just 15.9% of a Village taxpayer's total tax bill. As shown in the foregoing example based on a property assessed at \$325,000 with a Homestead Exemption of \$25,000 (hence, a taxable value of \$300,000 used for simplicity), Wellington's total taxes and assessments are \$977.

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



The chart above uses a taxable value of \$100,000 to calculate the combined total taxes paid to the Village of Wellington and Acme Improvement District by a local taxpayer in real dollars and “constant dollars”. Constant dollars are adjusted for inflation using annual and current CPI rates published by the Bureau of Labor Statistics. Once adjusted for inflation, the total taxes paid to the Village and Acme remained relatively constant or decreased since 2000.

NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are a primary source of revenue in the Special Revenue Funds. 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 collected through an agreement with the Palm Beach County Tax Collector in the same fashion as ad valorem taxes, though the assessment amount is not based on a property’s value.

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. Of these services, the Village will collect a total 2007/2008 non-ad valorem assessment of \$146 per unit: \$135 per unit for drainage services and a cost recovery of \$11 per unit for lakeshore erosion restoration.

The 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; and Fines and Forfeitures. The Village anticipates total revenues from these sources of approximately \$24.3 million or 49% of total Governmental Funds revenue. Together, these revenues increased by approximately \$650,000 or 3% over the prior year. This is due to the adoption of a professional review fee recovery plan in the Planning, Zoning & Building fund with preliminary estimated revenue of \$900,000. Impact fee revenues are projected to drop by \$1.2 million, or 45% from 2006/2007. This decrease is expected to continue in coming years as the new construction slows and build-out is reached.



GOVERNMENTAL EXPENDITURES

All services and their associated expenditures are prioritized within the Village's Service Business Hierarchy. As revenue estimates for the coming fiscal year are refined, the allowable level of service is established based on available funding. For 2007/2008, after tax reform was mandated, funding would exist for only municipal core businesses, potentially omitting many services provided over the years for enhancement of quality of life for residents. Council deliberated on all non-core governmental expenditures and, through new revenue sources, the designation of Rate Stabilization Reserves and deferring some capital projects, was able to add back to the 2008 budget, essential businesses performed at higher levels than initially funded.

The significant non-core expenditure items included in this year's Governmental Funds budget are primarily Community Grants and Leisure Services programming and special events. The following list shows some of the 2007/2008 "add-backs" to the core service budget initially proposed by the Village Manager. 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 items, some of which are expected to recur annually in future years and demonstrate the Village's commitment to its values and principles.

Type	Description	Amount
Special Events	Fall Festival, Egg Hunt, Teen Mix, Holiday Parade, Homecoming Parade, Concerts in the Park	\$45,300
Community Grants	Education Donation, Challenge Reading Grants, Boys & Girls Club, & Art in Public Places	\$252,000
Intern Program	High School and College student on-the-job training	\$100,000
Facilities	Security system maintenance & holiday decorations	\$35,000
Emergency Operations	Brochures & Advertising	\$25,000
Wellington Information Network	Publications & Advertising	\$82,600
Public Works	Road signage & fleet vehicle tracking	\$42,000

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 \$3 million of unrestricted fund balance. For more detailed reserve information, see the Overview section of this document.

Due to prudent planning in recent years, the Village had set aside \$2.3 million in Rate Stabilization reserves intended to be used to preclude future tax increases. This special reserve was identified for use in funding lower priority services added back to the initial budget in 2007/2008 and has been reduced to \$1.7 million.

As we move into the future, 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 us to establish a sound fiscal foundation, to provide financial flexibility for the Village's future operations, and to maintain the organization should some catastrophic event occur which would interrupt the normal flow of revenues.

ENTERPRISE FUNDS

In addition to its general government operations, the Village also 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 expenditures included in this year's Enterprise Funds budget as well as the change in revenues:

HOW REVENUE SOURCES CHANGED

	<u>Waster & Wastewater Utility System</u>	<u>Solid Waste Collection & Recycling</u>	<u>Total Enterprise Funds</u>
Net 2007 Revenue Budget	\$19,757,600	\$2,883,319	\$22,640,919
Non-Ad Valorem Assessments		54,900	\$54,900
Charges for Services	(691,600)	(33,500)	(\$725,100)
Investment Income	541,000	243,000	\$784,000
Capacity Fee Charges	(844,000)		(\$844,000)
Other	(31,000)	(27,372)	(\$58,372)
Net Change in Revenue Sources	(1,025,600)	237,028	(\$788,572)
<i>Net 2008 Revenue Budget</i>	<i>\$18,732,000</i>	<i>\$3,120,347</i>	<i>\$21,852,347</i>

HOW EXPENDITURES CHANGED

	<u>Waster & Wastewater Utility System</u>	<u>Solid Waste Collection & Recycling</u>	<u>Total Enterprise Funds</u>
Net 2007 Expenditure Budget	\$35,331,017	\$2,343,357	\$37,674,374
Personal Services	250,507	(57,973)	\$192,534
Operating	188,322	(56,197)	\$132,125
Capital	(16,039,433)		(\$16,039,433)
Debt	(7,300)		(\$7,300)
Net Change in Expenditures	(15,607,904)	(114,170)	(\$15,722,074)
<i>Net 2008 Expenditure Budget</i>	<i>\$19,723,113</i>	<i>\$2,229,187</i>	<i>\$21,952,300</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 \$1.9 million or approximately 10% of its total revenues as reimbursement for administrative support services and other goods and services supplied to the utility. Each year a rate study update is prepared to determine if revenues derived from user charges and connection fees are adequate to cover the operating and capital costs, including debt service. The results of the current year update indicate the financial position of the utility has continued to improve this year and, accordingly, we were once again able to hold user charges to the same level as in fiscal year 1994/1995 while many of our peers were unable to do so.

The decrease in capital outlay primarily results from large projects contained in the previous year's budget, not existing in the current budget. The following major projects are budgeted in Fiscal Year 2008: \$5.1 million for Wastewater Treatment Plant expansion and reuse facilities and \$2.1 million for perimeter paths and landscaping irrigation.

The decrease in capacity fee revenues is a result of a decrease in the construction of new homes in the utility service area. The Village projects an approximately annual decrease in capacity fee collections of 9% through 2013.

The Village is actively involved in water conservation programs. The Water Conservation Committee recently approved using non-potable water to irrigate entranceways, medians, and other similar areas. 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. The reuse program 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 2007/2008 budget represents the tenth 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 an assessment of \$129 per residential curbside unit and \$93 per residential containerized unit collected by the Village for solid waste collection and recycling services. These services are provided through a contract with Waste Management. The contract for solid waste collection and recycling will expire in 2008 and is currently out for bid. An increase of approximately 25% is anticipated for the new contract. Total revenues and expenditures from this activity are approximately \$3.1 million and are accounted for in a separate enterprise fund.

CAPITAL PROJECTS

The Village is committed to its values and its vision statement and has carried out an aggressive Capital Improvement Plan in order to maintain our high levels of service in years of high growth. Building the necessary capital improvement projects enable Wellington residents to live its vision. Over the past five years the Village has budgeted nearly \$55 million in projects of all types, with an additional \$18.9 million budgeted in fiscal year 2007/2008. Village management and staff developed and implemented a renovated capital planning process for the new fiscal year.

All projects budgeted through 2006/2007, and those projected for the next five years were evaluated in detail by Council and Village staff. Budgeted projects were affirmed, deferred or cancelled altogether to make funds available for future projects. Also, after analyzing options, the Village Council decided on the most conservative approach for funding capital projects and will move forward with a pay-as-you-go approach for most projects. The Village currently has ample reserves to fund a number of current projects. For a complete explanation of Wellington's capital program, please refer to the CIP section of this document.

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

- | | |
|---------------------------------|----------------------------|
| ✓ Rotary Peace Park | ✓ 5.4 MGD RO Plant |
| ✓ Paddock Drive Traffic Calming | ✓ Storage Reservoir US 441 |
| ✓ Pierson Road 4-Lane expansion | ✓ WWTP Wetland Park |
| ✓ Pump Station 7 | |

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

- | | |
|------------------------------|--|
| ✓ Parks Capital Maintenance | ✓ Culvert Replacements |
| ✓ Neighborhood Parks Program | ✓ Canal Redredging & Bank Stabilization |
| ✓ Traffic Signal Replacement | ✓ Water & Wastewater System Replacements & Repairs |

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

- | | |
|--|----------------------------------|
| ✓ Park Site K Master Planning & Construction | ✓ South Shore Boulevard Widening |
| ✓ Equestrian Master Plan | |

The fiscal year 2007/2008 budget also includes debt service for approximately \$22.2 million in outstanding borrowings originating in 1999, 2001 and 2002 and a partial refunding in 2005 funded through general governmental funds.

PROGRESS TOWARD MISSION

Wellington's Mission Statement:

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.

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 last year Wellington celebrated its 10th Anniversary of "Living the Vision".

"Wellington's Vision 2022 is a Village for
Family Living with a reputation as a
World Class Equestrian Community and a
Regional Business and Job Center
 It has **Beautiful Neighborhoods with High Quality Homes**
 and has **Preserved the Natural Florida Environment**
 In 2022, Wellington residents enjoy
Personal Safety and Security, Excellent Education for a Lifetime, and
Leisure Amenities and Opportunities for an Active Lifestyle
 We take **Pride in Wellington** and contribute to a great future

The following major Village initiatives, programs and issues, built on the nine Village values in our Vision 2022 statement above, continue to influence and guide our annual budget process. Our progress, based on the Village's original goals, has been vast, and you will find highlighted in this section, our progress this year towards our 2022 Vision and Strategic Plan.

FAMILY LIVING, LEISURE AMENITIES AND OPPORTUNITIES FOR AN ACTIVE LIFESTYLE

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. In 2007, the Village of Wellington Leisure Services Department was awarded the prestigious Agency Excellence Award by the Florida Recreation and Park Association (FRPA). Every year FRPA selects one agency, recognizing and honoring the state's most outstanding Community Park Recreation and/or Leisure Service agency for excellence in parks and recreation management.

- ✓ **Rotary Peace Park** - Dedicated on the 2006 United Nations International Day of Peace, when completed this park will comprise 14 acres of wetlands with an open air gazebo and platform sidewalks over the wetlands. Annual ceremonies will link Wellington with communities all over the world promoting world peace consciousness and multicultural understanding.
- ✓ **Land Acquisition/Park Site K** - In September 2003, the Village purchased 67.66 acres of property on State Route 7 near Pierson Road. The Village envisioned developing the park with a landmark community center on this site. The Park Site K project was the focus of a master plan funded in the 2006/2007 budget to assess the site's optimum usage. At the current funding level for the Village's 2007/2008 budget, further funding and development of this master plan has been postponed for consideration in a future year's budget.



- ✓ **Boys and Girls Club** - Through an agreement for recreational services with the Boys and Girls Club, the Village of Wellington continues to contribute \$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.
- ✓ **Community Grants** - In addition to grants listed above and education grants following, the Village has funded \$5,000 to be allocated for Art Program sponsorship. A further \$7,000 is included in the fiscal year 2007/2008 budget to provide “discretionary” Community Grants for such requests as School Bands, Project Graduation and other small requests
- ✓ **Art in Public Places** - Wellington proudly begins its 4th annual Art in Public Places Program, to encourage cultural and educational diversity in the Village. Each year, displays include a broad range of mediums and styles which are displayed for a one year period. The Village Council has received an overwhelming response for the continuance of the program and the coming year’s display is planned at Village of Wellington Municipal locations for all residents to enjoy.



✓ **Senior Programs**

- **Helping Seniors With Needs** - 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 issues 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 continues to support our seniors and has budgeted a \$51,500 lump sum payment to the Wellington Seniors Club to assist in the funding of these much used programs.
- **Senior Task Force** - In January 2006, the Village Council appointed members to serve on a Seniors Task Force, created and charged with “addressing issues presented by the Village Council relating to population needs as people age and the community’s ability to address these issues in the present and the future, and make recommendations to the Village Council regarding such matters.” In November 2006 the Senior Citizens Task Force finalized their priorities and recommendations and the following are their priorities, ranked and weighted by the importance placed on them by the Task Force:

1. Senior Center
2. Affordable Housing
3. Transportation
4. Assisted Living
5. Health Care

The Task Force recommended the creation of a permanent Senior Citizens Advisory Board serving one-year terms to enable the senior population to have a permanent voice in the community as well as forming ad hoc committees to provide input for individual topics when required.

Council has placed high importance on these seniors’ issues and the future budgetary impact is to be determined by Village Council through budget adoption procedures.



In June 2007, staff was directed by Council to begin an analysis of the feasibility of utilizing the Village Walk Civic site to create an affordable senior housing project. A four phased conceptual plan has been proposed and presented to Council by staff, and Phase 1: Inventory – Market Analysis is underway. This phase will present national, state and local trends; assess local demand/preference characteristics; demographic profiles; the identification of housing type and ownership style options; identifying desired amenities and services; and site considerations including zoning and density. Council approved the Conceptual Phased Plan and authorized staff to proceed with Phase 1 with a “not to exceed” sum of \$25,000 budgeted to complete Phase 1 tasks as described.

- **50+ Fun & Fit Games** - In January 2007, the Village of Wellington presented its first Fun & Fit Games. The games and activities were designed for boomers and seniors over the age of 50 and took place over three days with 40 different sporting events. The Games were designed to promote healthy and active lifestyles in our community; increase participation and activities for seniors and become a qualifier for the 2008 Florida State Games.
- ✓ **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.



EXCELLENT EDUCATION FOR A LIFETIME

One of the Villages top priorities remains its commitment to taking positive steps towards providing a rewarding and challenging educational experience for our youth, and the Village Council continues to recognize the profound importance of schools to both the social and economic well being of the community.

- ✓ The Village Council’s proactive partnership with the Palm Beach County School Board and the Palm Beach County Board of County Commissioners continues through its Public School Interlocal Concurrency Agreement, providing a process for planning and funding new school facilities as the community grows and establishing level of service standards for all our public schools. The Village also welcomes and maintains further interlocal agreements with the Palm Beach County School District for the joint development and use of land including school and ball field construction.



While student enrollment has declined over the past two years in Palm Beach County, the County has continued to open new schools in areas still experiencing student enrollment growth. The new schools also assist in reducing overcrowding in existing schools and eliminating portable classrooms. While most areas of the county have experienced decreases in enrollment, Wellington has continued to see an increase in its overall student enrollment.

- ✓ Elbridge Gale Elementary school opened in 2006 and the permanent campus has already seen a substantial increase in 2007 enrollment.
- ✓ In August 2007, Emerald Cove Middle School opened in Wellington with an enrollment of 1052 students, relieving overcrowding at Polo Park Middle.

In its commitment to excellence in education the Village of Wellington continues to support its student related programs:

- ✓ **Student Enrichment** – The “Wellington Education Initiative”, developed by the Village Council and the Village’s Education Committee, continued its funding to Wellington’s Middle and High schools of \$5 per student (using the first full day student enrollment count) to supplement public schools for materials, equipment and non-consumable curriculum based needs of Wellington students. In fiscal year 2007/2008 budget constraints have necessitated cutbacks to our education programs and the student enrichment grant has been funded in the amount of \$40,000 thus allowing \$5 per student to be given to only those schools not receiving the Challenge Grant for Reading Resources, i.e. to all Wellington High Schools and Middle Schools.
- ✓ **Challenge Grant for Reading Resources** - \$150,000 is included in the fiscal year 2007/2008 budget to provide \$25,000 to each of the six Wellington Elementary schools. These funds are to be used to assist in purchasing books for reading resource rooms and to hire reading coaches for three years. Positive results have been reported from this important program.
- ✓ **Student Art Program** - The Wellington Art Society continues to partner with the Village to bring art to the forefront of the community with the “Art in Public Places” program. Local elementary school, middle school and high school student artists are invited to submit work for public display at the Village’s Community Center. These exhibits are displayed on a four month rotation period for each school level and are viewed by many people, promoting creativity in others and confidence in young artists.



WORLD CLASS EQUESTRIAN COMMUNITY

Equestrian Industry

The popularity and interest in an array of equestrian activities in Wellington has given rise to what is commonly referred to as the Equestrian Industry. This industry is an integral part of the economic demographic and physical infrastructure of the Village adding a unique lifestyle and ambience in many tangible ways. Over the years the Village has made a substantial investment in the special infrastructure requirements to encourage and support these interests: unique legislative protection for the industry; the Equestrian Preservation Area; an optional comprehensive plan element; an Equestrian Overlay Zoning District, a riding trail master plan and numerous water quality improvements. The economic impact of the Industry is substantial to the Village.



Wellington is home to the annual National Horse show and the Winter Equestrian Festival. Facing new challenges this past year, the industry debated its future and the future of the showgrounds in Wellington. An ordinance was enacted amending the future land use map in the Village Comprehensive Plan designating “Littlewood Equestrian Center” as commercial recreation for 47.9 acres and residential “B” for 10 acres. The proposed change allows for a commercial equestrian facility with uses that include a seasonal office/restaurant complex, 480 stalls in a series of permanent stables, 600 stalls in temporary tents, exhibitors parking, vendors, veterinary/farrier office, clubhouse tent, warehouse, paddocks and two five-acre residential parcels. A 10 year Restrictive Covenant is proposed to limit the use of the property to the specified equestrian uses.

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 are 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 7 years to complete the project.

REGIONAL BUSINESS AND JOB CENTER

Residents Academy

Following three overwhelmingly successful Resident’s Academy series in 2006 and 2007, the Village will continue this exciting program in 2007/2008. 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 are chosen on a first-come basis. These participants make a commitment to attend the entire Academy, with a graduation ceremony afterwards during a Village Council meeting. The goal is to acquaint participants with an increased understanding of the organizational structure and operations. The Academy provides residents with the information, resources and tools to become knowledgeable community members and effective neighborhood leaders. The success of this



educational process for residents will assist with understanding the great commitment our employees put forth, allowing a closer working partnership between residents and local government.

Annexations/Growth

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.

Since Wellington incorporated in 1996 with an acreage of 18,353, 18 separate neighborhoods and areas totaling 11,671.26 acres 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 and businesses 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.

In 2004, the Village of Wellington, in conjunction with the cities of Greenacres and Royal Palm Beach anticipating significant growth along the State Road 7/US 441 Corridor, commissioned a Corridor Analysis to study the impact of this growth. The intent of the Corridor Study was to develop a vision for future development and promote economically reliable development that will enhance the quality of life for residents while avoiding the pitfalls of growth.

Annexations of property along the boundaries of the Village and the Corridor Study will provide protection for Wellington residents through managed growth and by ensuring that the properties adjacent to the Village are developed in compliance with the high quality standards of Wellington.

Chambers of Commerce

Both the Wellington Chamber of Commerce and the Palms West Chamber of Commerce support all local businesses in the Western communities including Wellington. The Village of Wellington supports both chambers and jointly hosts an Annual Holiday parade with the Wellington Chamber. Wellington's Village Manager, Charles H. Lynn sits on the Board of Directors of the Palms West Chamber to encourage joint participation and cooperation for businesses in our communities.

Community Forums

During our budget process this past year, the Village held community forums to gather input from all parts of our community. The Village Council Members voted to hold a series of Open Resident Community Forums to obtain feedback for further consideration by Council prior to setting the final millage for fiscal year 2007/2008. Prior to making any final decisions that may impact future programs and levels of service provided by the Village, our Council wants to ensure that their decision is based upon the vision, focus and unity of all residents of our community. The Village obtained valuable input and a wide range of opinions from residents, businesses and critical stakeholders on such subjects as alternative revenue sources, service priorities and potential partnerships.

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



BEAUTIFUL NEIGHBORHOODS WITH QUALITY HOMES

Beautification efforts and compliance are one of the Village's major 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, all kept beautifully manicured.

Beautification Grant Programs

In a continuing effort to enhance the aesthetics of the community and to assist neighborhood funding of beautification projects, the Village offers 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 neighborhood 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 South Shore 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 Wellington's devastating hurricanes in 2004 and 2005, the Village Council adopted a conceptual program to replace all existing wooden fences along major thoroughfares as a Village-wide, one time assessment program. During 2005, all wooden fences along Big Blue Trace were replaced using the neighborhood assessment Beautiful Wellington Matching Grant Program. Wellington continues to design and offer innovative programs for the beautification of Wellington.

PRESERVE THE NATURAL FLORIDA ENVIRONMENT

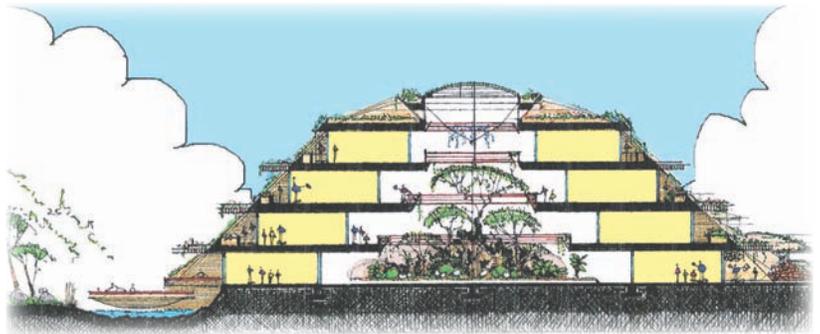
By continuously investigating technological advances, studying environmental indicators, educating the public and working as a team with all concerned agencies, the Village is doing its share for tomorrow's Everglades.

Basin B Improvement Project

The Village of Wellington completed the construction of Pump Station 7, a major part of the Basin B Improvement Project. Pump Station 7 will move water from the C-1 canal into the C-51 West canal ensuring proper water flow to allow the redirection of Basin B waters from the C-51 Canal to STA 1-E for proper cleansing prior to discharge into the Everglades. The Village has been working very closely with its partner, South Florida Management District (SFWMD) on the completion of the entire Acme Basin B Discharge Project that when complete, will divert urban storm water runoff from the local drainage basin ending all direct discharges into the federally-managed lands. The only remaining phase of the project is the construction of Section 24.

Section 24 Pilot Project

One of the final components of compliance with the Everglades Forever Act is the successful implementation of Section 24 (Recreational Wetland Acquisition, Planning and Development Study) providing for the development of a wetlands park for the purpose of preserving the wetlands for environmental and recreational uses. The potential future uses of the property include recreational uses consisting of elevated nature boardwalks and walking trails, canoeing and fishing, a wetlands mitigation bank, storm water retention and recharge area. It is also proposed to develop an Environmental and Conference Center on eight acres of land within Section 24 next to the Loxahatchee National Wildlife Refuge for environmental conferences, education and ecological exhibits in the midst of the distinctive area ecological systems.



Reforestation

Resulting from the direct impact of back to back devastating hurricane seasons, the Village lost approximately 600,000 cubic yards of vegetation and its tree canopy and the need to evaluate the current urban forest canopy within the Village of Wellington proved critical. An urban ecosystem analysis was commissioned and completed. Information from this report will be utilized in the development of our reforestation plan. In 2007 the Village has replaced all damaged and destroyed trees on public properties and has been reimbursed 50% of the project costs through various grants.

Water Reuse Program

The Village has recognized the need and importance of reusing treated wastewater from the Waste Water Treatment Plant by implementing a system of collecting water that would otherwise have been injected into the ground and redirecting it to our park irrigation system. The reclaimed water originates from the Waste Water Treatment Plant and is processed using FDEP requirements and used for irrigation systems. Our water reuse program not only saves South Florida's fresh water, use of reclaimed water can defer expenditures for future injection wells, delay the dates by which water plant expansions might be required and potentially, reduce the ultimate water treatment plant size.



Reclaimed water, which aids the water conservation effort, has become an integral part of the Villages' park irrigation system. Since January 2005, the Village of Wellington has been using reclaimed water for irrigating Village Park and in September 2007, the Village applied for and received funding from the South Florida Water Management

District in the amount of \$1,745,900 through their Alternative Water Supply Program towards the cost of extending the water pipes and retrofitting the parks to handle the reuse, thus enabling Wellington to extend its Water Reuse program to three additional parks (Olympia Park, New Horizons Park and Community Park/Boys and Girls Club). It is envisioned that many other Village parks and area golf courses will also be irrigated by the reuse program in the future.

Lake Erosion and Maintenance

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 and persistent hurricane exposure has accelerated the erosion along some of the lake bank over recent years.

Although the United States Department of Agriculture Natural Resources Conservation Service has reimbursed the Village for the damage associated with the hurricanes, this reimbursement is for short-term repairs and the Village realizes that additional long-term action must be taken to repair the erosion long-term. Several erosion control alternatives and their costs have been explored.

Due to the lake's significance 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. In addition there are other lakes and canals within the Village that may be impacted by the solutions and decisions made for Lake Wellington. All of Wellington's 270 acres of lakes are vitally important to our community. Lake and canal maintenance has always been a priority and there are an abundance of measures in place. The Village continually monitors lake conditions, controls and harvests aquatic weeds, removes sediment, dredges canals and tests water quality on a regular basis. In Fiscal Year 2007/2008, Acme Improvement District is assessing an additional \$11 per unit to recover the costs of lake shore erosion management.

Hybrid Vehicles

Following the implementation of a hybrid vehicle pilot program in 2005, overall cost savings associated with hybrid vehicles compared to our current gasoline vehicles has been evaluated. Six hybrid vehicles were purchased in 2005 and four additional vehicles were added to the fleet in 2006. In addition to fuel conservation, the Village recognizes the positive effect that low emissions have on the environment.



Earth Day

In March 2007, Wellington announced its first Earth Day to celebrate and create new visions and to accelerate environmental progress. Festivities provided residents with the opportunity to explore a wide range of activities including seedling planting booth and tree seedling give-a-ways. Useful information on energy, student art work, paper shredding and recycling services, wildlife plant books and crafts were available providing educational and valuable environmental information.

Arbor Day

The Village takes great pride in its surroundings, and especially its trees, evidenced by the official logo of the Village of Wellington which features trees. Arbor Day celebrations this year continue to take on a more meaningful importance due



to recent hurricane devastation to our landscape. A number of Wellington elementary schools chose to distribute Village provided tree seedlings to their students on Arbor Day. The Mayor, Council members and staff members visited schools with important messages regarding trees and our environment. Wellington has been recognized for the past ten years with a "Tree City USA" award for its dedication to the environment and the planting of trees throughout the Village.

PERSONAL SAFETY AND SECURITY

In support of the Village's "Quality of Life" Vision, a strong emphasis is placed on personal safety and security. The Village enjoys strong partnerships with Palm Beach County Sheriff's Office and Palm Beach County Fire Rescue. Independent cost-benefit analyses of these 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 continues to be innovative in its crime prevention, evidenced by the addition of a full equipped ATV for patrolling rural areas and public events providing a useful tool to enhance the public safety of our residents and visitors.

The Village of Wellington like several other municipalities in Palm Beach County contracts for law enforcement from Palm Beach County Sheriff's Office (PBSO). The Village's contract is in the second year of a five year contract, renewed during the 2006/2007 budget process. In the 2007/2008 budget, \$6.35 million is allocated to maintain or enhance the current level of service. Projected staffing includes two additional traffic enforcement motorcycle deputies and one additional part time cadet for a total of 116 positions; 53 of these positions are part time civilian school crossing guards.

In 2007, the Village of Wellington was awarded a Florida Department of Law Enforcement Grant to be utilized to assist in traffic enforcement and safety. The Village proposed project entitled "Speed Demons" was designed as an ongoing assessment of driver speeding at targeted intersections including directed traffic enforcement activities. The grant funded the purchase and deployment of a speed trailer to alert drivers to slow down and also record speed data to generate reports that can be utilized to verify and validate resident complaints regarding speeding. Data collected is used to direct enforcement activities in the most effective manner possible making our community a safer place to live.

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

1. Problem-Oriented Policing Program - focuses on neighborhoods with property crimes and continually works with residents
2. PBSO Burglary Action Plan - more arrests for property crimes as well as less vandalism
3. Domestic Violence Action Plan - provides support and education for victims
4. Implementation of a Traffic Safety Program - focuses targeted enforcement at specific locations to minimize traffic accidents and injuries



Wellington Enjoys A Low Crime Rate

In June 2007, the Florida Department of Law Enforcement released its Semi Annual Report for Fiscal Year 2007. The report indicates the Village of Wellington has the highest clearance rate (31.7%) and the lowest crime rate (3.3%) for a municipality in Palm Beach County with a population of 50,000 or more. Calls for service have increased 3% and case numbers have increased by 4% in Fiscal Year 2007.

In its 2007 Semi Annual Report, five major accomplishments are listed:

✓ Juvenile Issues

Performance Goal: To increase truancy apprehensions by 10%.

Result: District 8 apprehended 279 students in the 06/07 school year, representing a 101% increase from the prior year and retail theft arrests are up 147%

✓ Traffic Issues

Performance Goal: No increase in the crash rate

Result: Crash rate remained unchanged at .024 crashes per resident (vs PB County's crash rate of .034)

✓ Property Crime

Performance Goal: No increase in property crime cases (burglaries and vandalism)

Result: Minor increases in the number of incidents are reported, however District 8 averaged 157 arrests per month in 2007 over 125 per month for the prior year. Community Education Programs have been implemented and a "Street Team" tactical unit was deployed in February 2007.

✓ Problem Oriented Policing (POP)

Performance Goals: Eradicate Graffiti; Monitor/deter gang activity; Develop Crime prevention strategy at the Wellington Green Mall; Monitor Sex Offenders/Enforce Ordinance*

Results: Only 8 Graffiti cases reported

Number of sex offenders residing in Wellington declined from 14 to 8. Offenders checked at least every 60 days

Aggressive enforcement of shoplifting at the Mall and re-implemented three POP sites

✓ Street Team

Purpose: To suppress and prevent crime in the Village of Wellington; especially illegal narcotic activity, gang activity, and property crime

Result: 46 Drug related arrests (Feb – May 2007); 24 Felony Arrests; 80 Misdemeanor Arrests; worked surveillance/undercover operations and develop informants

* The Village Council passed an ordinance pertaining to the residency of sexual offenders and sexual predators within the Village limits. 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. This ordinance resulted in a 40% reduction in the number of sexual predators and offenders living in the Village.

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 a recent survey indicate overall citizen satisfaction remains high at 96% with 99% of the residents surveyed wishing to continue to have PBC Fire Rescue to provide services to the Village.



The fire rescue emergency response time satisfaction rating increased by over 20% for families with four children and residents over age 65. 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 Wellington Response Time for 2006 averaged 6:41 minutes, an increase of only .01 over 2005, while the total number of Wellington Calls increased from 3,201 to 3,406 for the same period.

Palm Beach County Fire-Rescue's Bureau of Safety Services conducts safety and fire inspections annually on commercial and multi-family buildings. The purpose

of these inspections is to increase fire safety and assure compliance with the local fire code. Additionally, all residential inspections are completed by the personnel at stations 20, 25, 27, and 30. This is part of our Residential/Company Inspection program which requires inspections of all buildings with three or more living units. These inspections are conducted on a regular basis depending on the type of property. During these inspections, personnel are able to answer any questions from residents, or they may be able to assist with any other fire related needs. The total number of inspections completed in the Village of Wellington for 2006 totaled 2027.

In Fiscal Year 2006, Palm Beach County Fire Rescue provided 7,950 local participants with 74 hours of instructional educational programming to Wellington preschools, elementary schools, churches and community groups. They provided valuable tips on vehicle and bike safety, water safety, fire safety and home help tips. Fire Rescue personnel held health and safety fairs, conducted station tours, career days, and various fire drills and fire extinguisher safety exercises to continue to provide residents of Wellington with the highest standard of fire safety education.



Disaster Planning

- ✓ 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. NIMS was established by the Secretary of Homeland Security to provide for responders from different jurisdictions and disciplines to easily respond in concert to natural disasters and emergencies, including acts of terrorism. 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 completed this training, thereby qualifying for future federal funding and reimbursement.

- ✓ Emergency AM Radio System WQQ516 – 1680 AM - The Village instituted an 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.
- ✓ Code Red - Keeping residents up-to-date with state of the art communication tools for emergency notification, the Village instituted its “CodeRED” high-speed telephone emergency notification services. The CodeRED system provides the ability to deliver pre-recorded emergency telephone notification/information messages to targeted areas or the entire city, at a rate of up to 60,000 calls per hour. The system provides timely announcements of impending emergencies as well as other topical updates to all residents listed in the database



PRIDE IN WELLINGTON

Automated Solid Waste Collection

To help keep Wellington beautiful the Village changed from manual garbage collection to a fully automated system. Universal containers are distributed to all residents with a detailed informational packet. The vegetation program followed shortly thereafter and was introduced throughout the community in phases. During this transition, communication was the key to successful implementation and several informational tools were used: door hangers, brochures, magnets, sandwich boards and public demonstrations were just a few methods utilized. Because of these efforts, Wellington has seen many benefits which include: efficient collection, use of less manpower, 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.

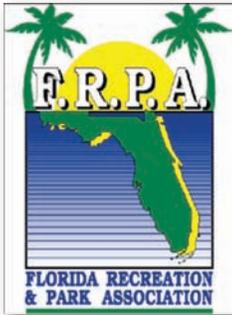
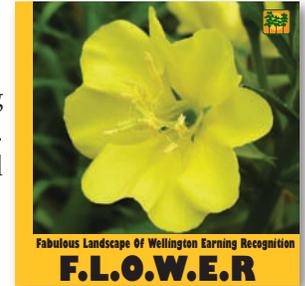
The main initiatives put forward by the Village Council to increase the level of code compliance and its commitment to excellence included: maintenance and appearance of commercial developments and multi family developments; community appearance including yard waste, vegetation and parking issues. This year additional aesthetic issues arose due to severe water restrictions caused by the serious drought that affected the Wellington area. The Code Compliance team partnered with South Florida Water Management to enforce restrictions and worked with residents providing an educational program, outlining action plans and providing assistance where possible on water distribution systems and their programming. The immediate priority was focused on identifying and correcting potential areas of violation and being more relaxed regarding aesthetics.

Tree City USA

The Village of Wellington was awarded the Tree City USA award from the National Arbor Day Foundation for tenth year in a row. 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.

F.L.O.W.E.R. Awards

The Village Tree Board Special Projects Subcommittee grants F.L.O.W.E.R. awards recognizing outstanding landscaping in Wellington selected from nomination's received from residents. The acronym stands for: Fabulous Landscapes of Wellington Earning Recognition. Beautiful F.L.O.W.E.R. award signs are awarded and placed in residents' gardens.



FRPA Agency Excellence Award

The Village of Wellington Leisure Services Department has been awarded the prestigious Agency Excellence Award by the Florida Recreation and Park Association (FRPA) for 2007. Every year FRPA selects one agency from across the state in 5 categories designated by population. FRPA recognizes and honors the state's most outstanding Community Park, Recreation and/or Leisure Service agency for excellence in parks and recreation management. Descriptive categories that are evaluated include parks development and/or acquisition, recreation programming including inclusion efforts, aquatics, athletics, leisure, cultural arts, cultural diversity, administration and management, fitness, wellness, marketing, long and short term planning, staff training, environmental education and citizen

involvement. Wellington's Parks and recreation Department prides itself on its commitment to excellence

Wellington Teen Council

The Wellington Teen Council, now in its third successful year, was formed for teens who are committed to making a difference in their community, 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, receive volunteer service hours, speak out on important teen issues, participate in contests and plan local teen events. Many of their ideas and recommendations are incorporated into our Leisure Services programming.



STRIVE

The Village STRIVE, or STRategic Initiative for Village Excellence, has continued in 2007 promoting awareness, excellence and a positive approach for employees' contribution 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 our ongoing "Wellness in Wellington" program. This program offers employees in-house health education and communication regarding specific wellness subjects through University of Wellington Wellness classes and employee health fairs.

University of Wellington

The University of Wellington continues to address more job-relevant opportunities in its course selection for employees. Due to budget constraints imposed on the fiscal year 2007/2008 Budget, the new curriculum offers classes designed to be conducted by in-house staff, thereby eliminating the need for costly outside trainers and consultants. In past years, the curriculum incorporated three important components: Required Training, Required Training for Supervisors, and an "A la Carte" menu. "A la Carte" offerings included a variety of courses to enhance productivity, encourage overall wellness, and improve teamwork. For Fiscal Year 2008, required training and supervisor training will be continued and a reduced number of non required safety courses and professional development courses will be offered.

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 start to finish. It links the Village's website with the applicant database allowing candidates to access and update information directly to the website. Candidates can complete an online application, take assessment tests, upload their resumes, keep their profiles updated, and search and browse employment opportunities.

Bio Park Pass System



Introduced in 2006, the Village Bio Park Pass system, an innovative new system to improve the efficiency and security of recreational programs participant check in, has been growing in popularity. Program participants simply register for "passes" using their handprint and access code, and the system allows or denies entry based on their registered pass status. The bracelets, which show the participants photo and states which activity each is registered for is printed out and can be clearly seen by Gym Monitors, provides increased security and protection to participants. It takes a registered user an average of 8 seconds to have their hand scanned for check in and have their bracelet printed. This system will soon be expanded to include the Aquatic Center and summer camp access.

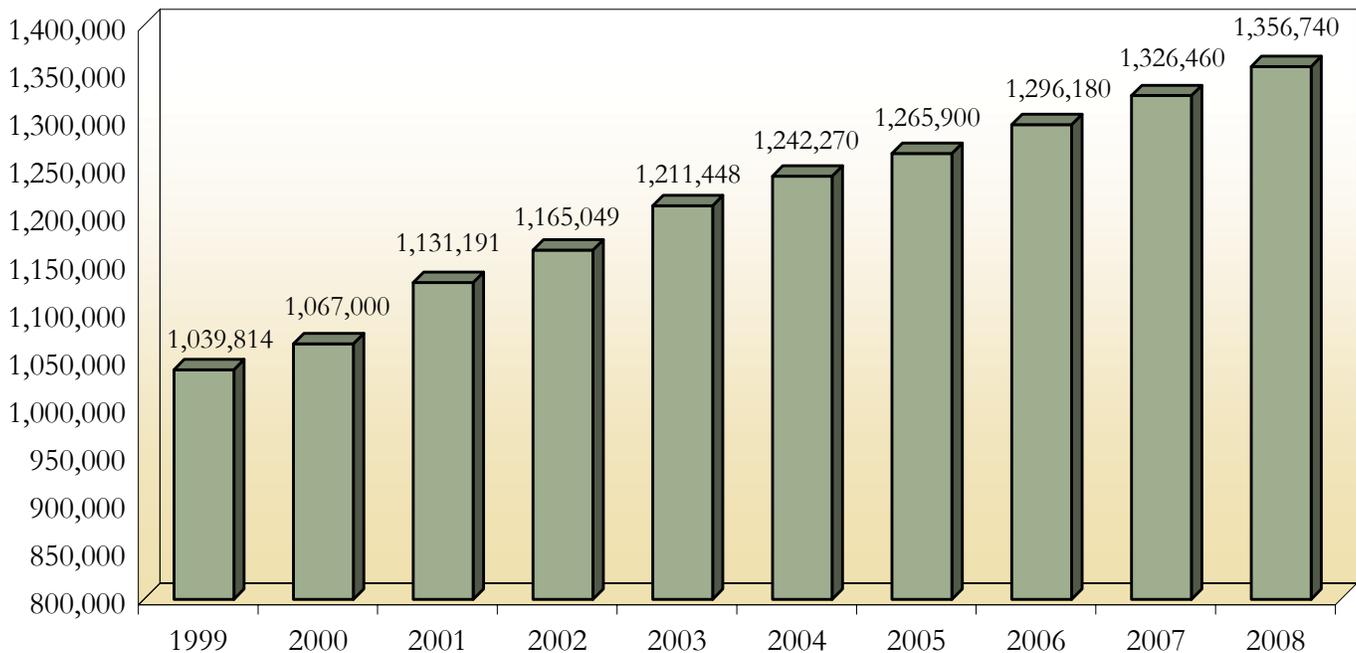
As we strive to best serve our residents, many other issues and initiatives may present themselves. We look forward to working with the Council and the public, to continue to build a fiscally strong financial base and to continue to make Wellington one of the finest communities in which to live, work 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. The major economic influences in this area are predominantly the cost of housing (including affordable housing, insurance, taxes and interest rates), the regional job market, new construction, weather events and uncertainty of ongoing tax reform. 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. All available information and indicators are utilized in forecasting Village budget revenues and expenditures in the new and future fiscal years.

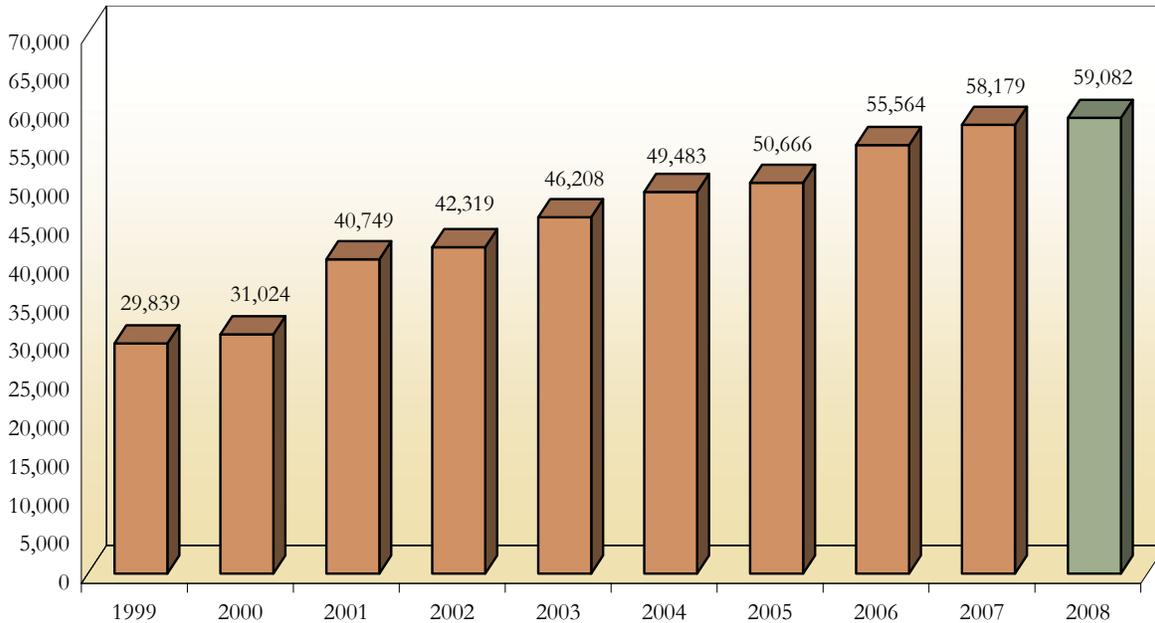
PALM BEACH COUNTY 1999-2008 HISTORICAL AND PROJECTED POPULATION (TOTAL PERMANENT POPULATION)



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

The Village of Wellington has experienced strong growth in population at a greater rate than Palm Beach County. In the years 2003 to 2007, Palm Beach County estimates a total population growth of 9.5%, where the Village of Wellington houses an estimated 26% more residents. By 2008, the Village population will have increased by 100% since 1998; an annual rate 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.

VILLAGE OF WELLINGTON 1999-2008 HISTORICAL AND PROJECTED POPULATION (TOTAL PERMANENT POPULATION)

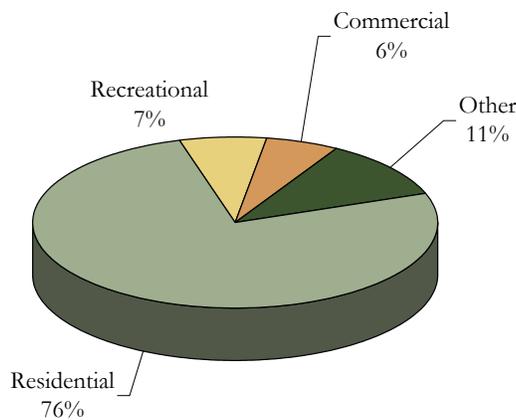


Population estimates based on the Census 2000 are used to determine:

- ✓ 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

As the land usage in Wellington is primarily residential, much of the Villages property tax revenues are derived from individual home ownership. The considerable growth in population and the desirability of homes in Wellington led to growth in the tax base, providing increased annual tax revenues without increases to the property tax rate.

LAND USAGE AS A PERCENTAGE

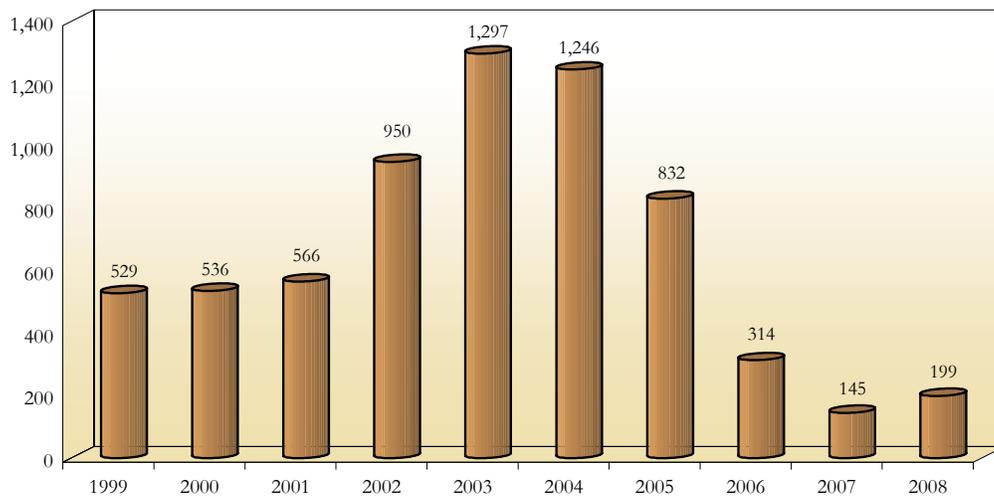


VILLAGE OF WELLINGTON TAXABLE VALUE & NEW VALUE 2003 - 2007

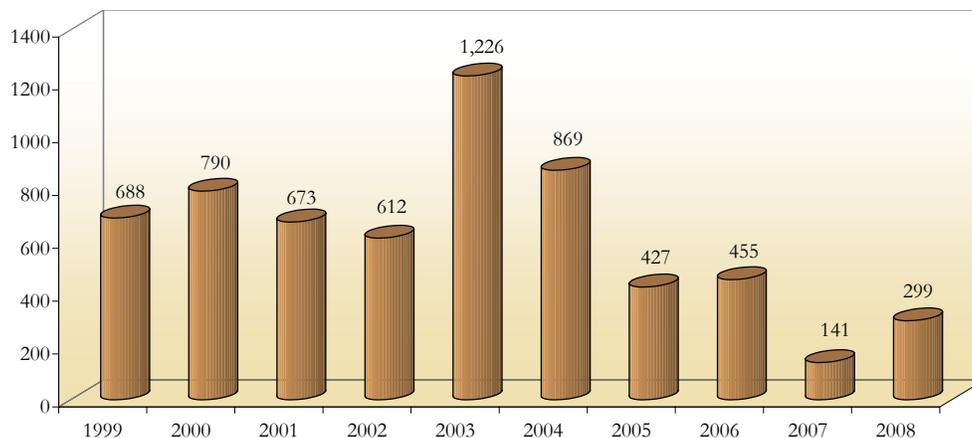
Tax Year	Adjusted Value	New Value	Gross Taxable Value	% Change
2003	\$3,405,316,123	\$174,138,408	\$3,579,454,531	15.48%
2004	3,991,244,032	381,345,369	4,372,589,401	22.16%
2005	5,027,126,913	598,737,693	5,625,864,606	28.66%
2006	6,822,113,944	423,717,232	7,245,831,176	28.79%
2007	7,488,163,928	319,799,642	7,807,963,570	7.76%

A reduction in new construction is evidenced by the Village’s single family building permits issued in recent years, signifying the end of an expansive growth period. In addition, as housing foreclosures continue to increase, property values within the Village may be significantly negatively impacted. Growth in commercial construction and permitting in the area is expected to outpace residential growth.

1999-2008 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS

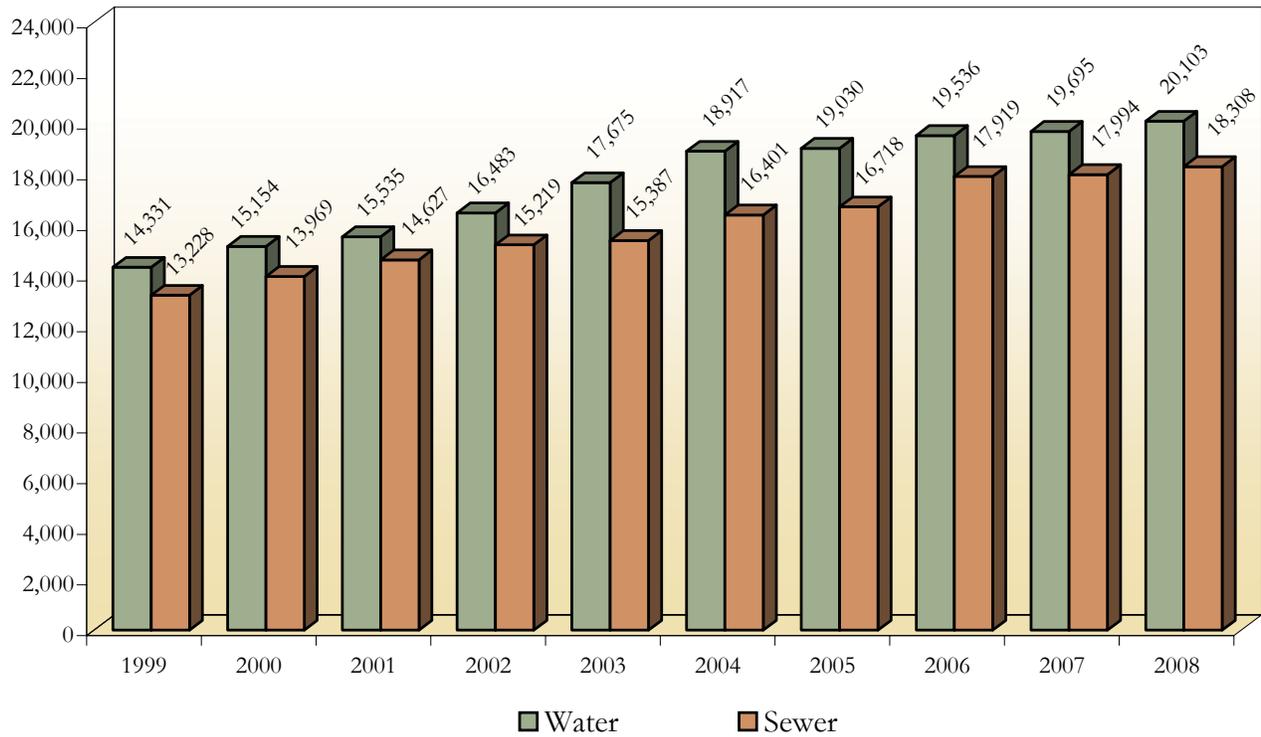


1999-2008 HISTORICAL AND PROJECTED NEW METER INSTALLATION



New water meter installations for the year ended September 20, 2007 were 141; showing an overall decrease in recent years. Some of the past and future meter installations include areas outside the Village which utilize its water and wastewater services.

1999-2008 HISTORICAL AND PROJECTED ACTIVE WATER AND SEWER ACCOUNTS



The number of water and sewer accounts represents the source of enterprise revenue for the Village. At present, the Village has 19,695 water service customers and 17,994 sewer service customers, with a modest increase expected in 2008.

The decline of housing starts, increase in foreclosures and recent reduction in property values has clouded the economic picture for coming years. Varying reports of changes in the housing inventory and property value assessments generate the need to have flexible planning models. Coupled with the concerns regarding homeowner’s and medical insurance costs, property tax inequities, and the loss of construction jobs due to slowed new construction, many factors are contributing to uncertainties in forecasting service delivery and infrastructure improvements to meet the needs of the community.

Municipalities continue to monitor closely the proposed future property tax reform legislation by the State of Florida. Any additional property tax reform could put a cap on the growth of ad-valorem taxes and greatly affect future governmental decision-making.

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

TOP TEN EMPLOYERS IN THE VILLAGE OF WELLINGTON

<u>Business Name</u>	<u>Street Address</u>	<u>Classification Description</u>	<u>Employees</u>
PBC School District	3300 Forest Hill Blvd.	Government/Education	1081
Wellington Regional Medical Center	10101 Forest Hill Blvd.	Hospital	800
Publix Supermarkets	(3 Stores)	Grocery Stores	471
Village of Wellington	14000 Greenbriar Blvd.	Government/Municipality	300
Nordstrom	10320 W. Forest Hill Blvd.	Department Stores	200
J C Penny	10308 W. Forest Hill Blvd.	Department Stores	200
Dillard's	10304 W. Forest Hill Blvd.	Department Stores	150
Macy's	10300 W. Forest Hill Blvd.	Department Stores	150
Palm Beach County Sheriff's Office	12794 Forest Hill Blvd.	Government	89
Winn Dixie Stores	13841 Wellington Trace	Grocery Stores	82

With the exceptional quality of life and numerous business advantages, the Village of Wellington continually seeks to attract and retain business investment. Palm Beach County has experienced employment growth in the number of regional jobs in the past twelve months with an unemployment rate below the national average of 4.90%, but just slightly above the statewide average of 4.20%. The unemployment rate has increased since 2006 due to various economic factors caused by the downturn in the housing market.

Palm Beach County	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Change</u>
Civilian Labor Force	618,146	637,700	653,041	15,341
Employment	592,279	612,946	622,537	9,591
Unemployment Rate				
Palm Beach County	4.20%	3.90%	4.70%	0.80%
Florida	3.80%	3.60%	4.20%	0.60%
National	4.90%	4.60%	4.90%	0.30%



Wellington Green, a 466 acre development includes: the Mall at Wellington Green, a 1.3 million square foot shopping center with five anchor stores, other retail stores, and numerous restaurants. The Mall at Wellington Green opened in October 2001. This development also includes various retail out-parcels and restaurants, an apartment complex and a Hampton Hotel. Additional retail and restaurant out-parcel development is occurring near the mall complex. As these new out-parcels are completed, additional tax revenues will be generated for the Village.

The State Road 7 corridor through Wellington is experiencing rapid commercial development as well. Additional medical facilities, retail shopping centers, and restaurants are being built along State Road 7. The construction value of these new developments is approximately \$30 million. This new construction will be completed during the next few years. As construction is complete, additional revenues will be generated for the Village.

One of the strongest employment assets of the 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. Additional office buildings have been added near the hospital.

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.



Vision

The Vision of the Village of Wellington was first developed with incorporation in 1996. Village leaders envisioned “a community with a unique, hometown family atmosphere with an attractive natural environment and recreational, cultural and educational activities with facilities for all ages.” The goal was to “preserve the characteristics of the Village’s individual neighborhoods and lifestyles through controlled growth and ongoing citizen participation.” This Vision, as well as the nine core values of Family, Educational Excellence, Recreational & Cultural Opportunities, Public Safety, Environmental Respect, Sound Government, Civic Pride, Community Appearance, and Equestrian Interests shaped governmental decisions and the resulting community of Wellington.

COMPREHENSIVE PLAN

The Village Comprehensive Plan was adopted in January 1999, in compliance with the Florida Statutes Chapter 163, 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:



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 Land Development Regulation (LDR) contains the rules that implement the land use Vision articulated by the Comprehensive Plan. The LDR, 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” addressing 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.

STRATEGIC PLAN

Over the past 18 months Village leaders have revisited the original vision and strategic plan to reaffirm its principles and values, and to identify the challenges and needs of the current and future community. The result is a comprehensive Strategic Plan incorporating the Vision, Mission, Plan, Execution and Core Beliefs for the next 15 years of Village governance.

The following section presents all elements of the Village of Wellington Strategic Plan 2007-2012-2022 adopted in August 2007. It is outlined as follows:



Developed and adopted updated strategic plan

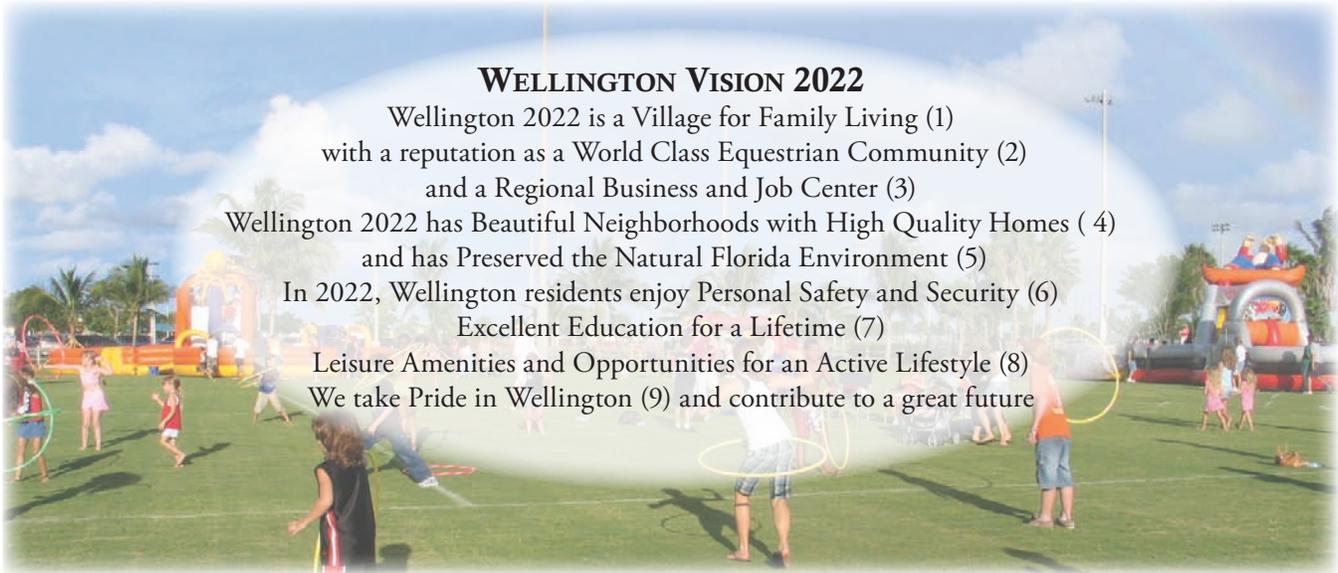
- ✓ Strategic Planning – an illustration of the model used to develop the plan
- ✓ Wellington Vision 2022 – a restatement of the original Vision incorporating new elements and proposed elements to shape the next 15 years of Village community investment. It presents the principles of the Vision and the means to achieve that Vision
- ✓ Village of Wellington Plan 2007-2012 – five primary goals of the Village, with specific objectives, the value or meaning to its citizens, short- and long-term challenges and opportunities, prioritized policy actions for fiscal year 2007/2008, management actions for fiscal year 2007/2008, and what is anticipated “on the Horizon” for 2008 – 2012
- ✓ Mission – a restatement of the Village Mission incorporating the Core Belief principles derived from the original Core Values - Shows the meaning to citizens for each principle

The next section describes the Service Business Plan and the Service Business Hierarchy developed by management and staff in preparation for the annual budget. As the Strategic Plan drives the service priorities for the new fiscal year, the plan is linked to the involved divisions through departmental goals and objectives. All divisions thus work within a unified plan toward shared goals and priorities set by the Council.

STRATEGIC PLANNING MODEL

Value-based principles that describe the preferred future in 10 years	VISION	Destination “You Have Arrived”
Strategic goals that focus outcome-base objectives and potential actions for 5 years	PLAN	Map “The Right Route”
Focus for one year – a work program: policy agenda for Mayor and Council, Management for staff; major projects	EXECUTION	Itinerary “The Right Direction”
Principles that define the responsibility of city government and frame the primary services – core service businesses	MISSION	Vehicle “The Right Bus”
Personal values that define performance standards and expectations for employees	CORE BELIEFS	Fuel “The Right People”

VISION 2022



WELLINGTON VISION 2022

Wellington 2022 is a Village for Family Living (1)
with a reputation as a World Class Equestrian Community (2)
and a Regional Business and Job Center (3)

Wellington 2022 has Beautiful Neighborhoods with High Quality Homes (4)
and has Preserved the Natural Florida Environment (5)

In 2022, Wellington residents enjoy Personal Safety and Security (6)
Excellent Education for a Lifetime (7)

Leisure Amenities and Opportunities for an Active Lifestyle (8)

We take Pride in Wellington (9) and contribute to a great future

PRINCIPLE 1 FAMILY LIVING

MEANS

1. Recreation facilities and programs focus on the family, especially youth and seniors
2. Wellington has a reputation as a “family friendly” community – a community for a lifetime
3. Village programs and services support families, including preschool, after school, pre-teen, senior care etc
4. Residents have easy movement by vehicles within the Village with predictable travel times from any point “a” to point “b” and quick access in and out of Wellington
5. A variety of family oriented activities are available in Wellington, provided by private and public sectors
6. All family generations feel welcome, included and supported and have opportunities to interact and to learn from each other (seniors working with youth; youth working with seniors)
7. The Village works in partnership with schools, public agencies and community organizations to support families
8. Wellington has a sense of being your hometown – the place that you call home

PRINCIPLE 2 WORLD CLASS EQUESTRIAN COMMUNITY

MEANS

1. Horse shows include the National Horse Show, U.S. Open – Polo, Junior National Horse Show continue to choose the Wellington community to host their events
2. Equestrian community has effective methods of removal and disposal of horse waste
3. Wellington has a worldwide reputation as an equestrian community including world-class equestrian facilities, trails and public facilities
4. Horse and equestrian related businesses are located in Wellington - A variety of equestrian related venues are provided by the private sector that are sustainable
5. Equestrian community is a historic asset that contributes to the broader Wellington community
6. Neighborhoods within the Equestrian Preserve have an equestrian orientation with homes, barns and fields
7. Village has extensive, well-connected trail system from neighborhoods to venues

PRINCIPLE 3**REGIONAL BUSINESS AND JOB CENTER****MEANS**

1. Older commercial centers have been redeveloped and are thriving, including town center, old Wellington Mall, Country Plaza, Courtyard Shops and Marketplace
2. Wellington has retained its position as the retail hub for western Palm Beach County with a regional mall and lifestyle centers
3. Major hospitals with medical, health care and surgical offices serve the residents and region with teaching programs
4. Major corporations in office parks are located in Wellington and serve as a major employment center
5. State Road 7 is a corridor of professional office space with high occupancy
6. Residents have opportunities to have their businesses here or work in Wellington

PRINCIPLE 4**BEAUTIFUL NEIGHBORHOODS
WITH HIGH QUALITY HOMES****MEANS**

1. Owner occupancy is in single family homes – 90% and multi family – more than 50%
2. Well designed and well maintained entries, gateways, major corridors let you know that you are in Wellington
3. Homes and commercial buildings are up to code and are well maintained and modernized
4. Development/redevelopment plans and design standards result in attractive, well-built homes and commercial developments
5. Growth and infill developments are consistent with the Village's character, our vision and goals, our plans and add value to the neighborhood
6. People have a choice of unique neighborhoods reflecting suburban, gated community, rural aero club, and equestrian oriented lifestyles
7. Senior and workforce housing is available in Wellington





PRINCIPLE 5
PRESERVED THE NATURAL
FLORIDA ENVIRONMENT

MEANS

1. Section 24 and STA – 1E have been developed within environmental education center, passive recreational uses including boardwalk, trails and public areas
2. Village supports “greening” programs for Village and community
3. Trees are preserved and neighborhoods reforested
4. Wellington has open green spaces throughout the Village
5. The Village protects the water resources through water conservation and water reuse
6. Residents are environmentally aware and take responsibility for protecting the natural and water resources
7. The Village has effective methods for handling stormwater
8. Big Blue Forest (old growth cypress) has been preserved and continues to be maintained

PRINCIPLE 6
PERSONAL SAFETY AND SECURITY

MEANS

1. People feel safe and secure at home, in the neighborhood out in the community at anytime of day or night
2. Police are visible and active in the community and laws are enforced in a consistent and equitable manner
3. Wellington has a reputation as a safe community in Palm Beach County and South Florida
4. The Village is prepared for hurricanes and other disasters and has a viable recovery process
5. Village and residents share responsibility and volunteer and partner for community safety
6. Public safety provides a timely, professional response to emergency situations



PRINCIPLE 7

EXCELLENT EDUCATION FOR A LIFETIME

MEANS

1. Public schools are top rated – K through 12
2. Neighborhood schools serve our residents – Wellington children have access to Wellington schools
3. Parents being involved in the schools and in the education of their children
4. School – Village partner through interlocal agreements for continually enhancing the quality of schools and educational, recreational programs
5. School and Village parks are collocated for community benefit and value

PRINCIPLE 8

LEISURE AMENITIES AND OPPORTUNITIES FOR AN ACTIVE LIFESTYLE

MEANS

1. Best possible quality athletic and ball-fields emphasize recreational uses with opportunities for recreational, competitive and tournament activities
2. The Village provides the best possible quality parks – community and neighborhood – with a variety of amenities with recreation programs for all family generations
3. The Village provides a best possible quality community center, aquatic facility and tennis center
4. Residents have opportunities to experience world-class equestrian facilities (private) and trails
5. Leisure services and programs are responsive to the needs of our residents and not special interests



Developed and implemented budget process linked to Strategic Plan

PRINCIPLE 9

PRIDE IN WELLINGTON

MEANS

1. The Village is investing in Wellington’s future
2. Wellington has a town center that provides a community focal point and a sense of place
3. Residents are involved and contribute to a better Wellington community
4. Village partners with a variety of organizations for community events and festivals that bring residents together
5. Residents take pride in saying – “I am from Wellington”

VILLAGE OF WELLINGTON PLAN 2007 – 2012

VILLAGE OF WELLINGTON GOALS 2012

*Sustainable Village Government – Financially Sound Providing Superior Services
 High Quality, Functional Infrastructure – Convenient Daily Living for Residents
 Premier Place to Live in Palm Beach County – Ideal Choice for Families
 Distinctive Livable Neighborhoods – Place You Make Home
 Business and Employment Opportunities – Services and Jobs for Residents within Wellington*

GOAL 1

**SUSTAINABLE VILLAGE GOVERNMENT
 FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES**

OBJECTIVES

1. Have adequate resources to support defined services and service levels
2. Increase cost effectiveness of Village service delivery
3. Have core services defined and funded through the budget and other methods
4. Determine the actual costs of services with more cost recovery from users
5. Minimize the negative impacts of property tax reform

MEANS TO CITIZENS

1. Timely response to a service call
2. Village listening to the residents’ needs
3. Value for their tax dollars and fees
4. Village operating in an efficient, business-like manner
5. Customer friendly Village services with easy access for residents
6. Accurate, thorough and timely information and reports

**SHORT-TERM CHALLENGES
 AND OPPORTUNITIES**

1. State legislative actions on tax reform
2. Overly responsive to “loud” individuals and groups and the ability to say “no”
3. Extremely high service expectations of residents
4. Residents’ willingness to pay for services and facilities
5. Necessity for general obligation bond for facility needs
6. Potential public-private partnerships for leveraging Village resources
7. Village space needs and operating inefficiencies

**LONG-TERM CHALLENGES
 AND OPPORTUNITIES**

1. Differing definition of services level that are affordable and desired
2. Understanding our citizen customer: needs, satisfaction level, needs of special population
3. Linking resources to services to value to citizens
4. Potential staff reductions
5. No more tax base growth or impact fees
6. Aging condition of housing stock reducing property values

**GOAL 1
SUSTAINABLE VILLAGE GOVERNMENT
FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES**

POLICY ACTIONS 2007 – 2008	PRIORITY LEVEL
1. Long Term Financial Plan for Sustainability: Direction (apply to decisions – budget; policy decisions and land use decisions)	Top Priority
2. Cash Flow and Reserve Policy: Review and Direction (including projects on schedule; high liquidity depending on decisions on projects)	Top Priority
3. Comprehensive Fees for Service: Evaluation and Policy Direction (including cost recovery and non-resident fees)	Top Priority
4. Legal Services: Total Cost Analysis, Evaluation and Direction	Top Priority
5. Park Site K Sale: Policy Direction	Top Priority
6. Public Equestrian Financing: Policy Direction (including incentives and Village participation)	High Priority
7. Balanced Revenue Policy: Direction (reduced dependence on property tax, full utilization of all revenue sources and mechanism, including Acme assessments)	High Priority
8. Staffing Levels: Evaluation and Reduction Plan (with transition plan for reduced service level)	High Priority
9. Outside Services: Evaluation and Policy Direction (including cost benefit analysis of outsourced services)	High Priority
10. Village Insurance: Evaluation and Bidding Out	High Priority
11. Consultant Use: Evaluation and Policy Direction (including cost benefit analysis)	High Priority
12. Tax Rate: Policy Direction (including 2.2 Budget Plan)	
13. Service Business Plan: Review and Adoption with Service Inventory and Priority (Core No Choice, Core Choice, Quality of Life and Community Adds)	
14. C.I.P.: Comprehensive Review and Status, Priority and Plan with Funding	

MANAGEMENT ACTIONS 2007 – 2008
1. Issue Passports for a Fee: Evaluation and Direction
2. Managers and Employees' Compensation and Benefits: Evaluation and Direction
3. GIS: Upgrade and Direction
4. Retirement Revision: Direction (Defined Contribution to Defined Benefit)
5. Vehicle Tracking System: Development

GOAL 1
SUSTAINABLE VILLAGE GOVERNMENT
FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES

ON THE HORIZON 2008 – 2012

1. Municipal Complex/Facilities: Evaluation, Direction and Funding (link to potential G.O. Bond Issue in 2008)
2. Leisure Service Fees: Determination of Total Costs, Policy Direction and Revised Fee Schedule
3. Debt Policy: Review and Policy Direction
4. Bond Package '08: Direction and Development (11/08)
5. School Funding (Direct): Evaluation, Policy Direction and Funding (Total: \$300,000)
6. Village Services to Support Schools: Comprehensive Inventory and Evaluation Report
7. Community Events Funding: Evaluation and Direction (defining Village participation, event sponsorship with total cost review)
8. Hurricane Assessment Fee: Evaluation and Policy Direction
9. Beautification and Landscape Maintenance: Service Level and Funding
10. Financial Reports – Policy Direction: Audit; Quarterly Reports
11. Community wide Foundation: Evaluation, Policy Direction and Village Actions (including creation of 501c(3) and allocation of dollars to community organizations)
12. Chamber Funding: Evaluation and Policy Direction
13. Lobbyist Services: Evaluation and Policy Direction (including State and Federal level)
14. Village Publications: Evaluation and Policy Direction
15. Major Equipment and Vehicle Replacement: Funding (overcoming 3 year delays for replacement, costs more for repairs than replacement)
16. Managed Competition Program Development
17. Sale of Village Services: Evaluation and Policy Direction
18. Resident Satisfaction Survey Development
19. Street Lighting Policy and Payment to FPL: Evaluation
20. Private Security Contracts: Evaluation and Direction
21. Occupation Business Tax: Enforcement
22. Charter Revision: Analysis and Direction
23. Ecotourism Funding Level: Policy Direction
24. Land Acquisition for Greenspace: Policy Direction
25. Roadway Maintenance: Village's Role and Home Owners Association's Role
26. Fees and Fines Schedule: Review and Revision

GOAL 2
HIGH QUALITY, FUNCTIONAL INFRASTRUCTURE
CONVENIENT DAILY LIVING FOR RESIDENTS

OBJECTIVES

1. Maintain effective water system for all customers
2. Have safe streets that facilitate easy movement
3. Reduce long-term maintenance costs
4. Maintain wastewater effective system for all customers

MEANS TO CITIZENS

1. Reliable quality, healthy water
2. Reliable wastewater collection and effective treatment
3. Protection of home and personal property from flooding
4. Attractive, beautiful community – you know that you are home
5. Predictable travel times within the community
6. Minimized tax impacts

**SHORT-TERM CHALLENGES
AND OPPORTUNITIES**

1. Rising costs of daily operations and maintenance
2. Funding sources for maintenance and replacement
3. Completing capital improvement and replacement projects on time
4. Balancing building new with maintaining old infrastructure and facilities
5. Working with Palm Beach County and South Florida Water Management District
6. Commitment to maintenance programs and funding

**LONG-TERM CHALLENGES
AND OPPORTUNITIES**

1. Property owners taking responsibility for maintenance
2. Working with Florida Department of Transportation (FDOT) and EPA
3. Evaluating costs and time investment
4. Responding to unplanned events – storm water, main breaks, accidents resulting in infrastructure damage
5. Real prioritization of capital projects
6. Aging infrastructure requiring more maintenance

POLICY ACTIONS 2007 – 2008

1. Village Infrastructure Maintenance: Evaluation, Policy Direction and Funding (including deferred maintenance and future costs)
2. Forest Hill Responsibility: Policy Direction and Service Level
3. Manure Disposal: Potential Revenue Source and Policy Direction
4. Section 24: Evaluation and Policy Direction (link to level of service and Village’s role in projects and programs)
5. Lake Erosion Assessment: Policy Direction (including who pays)
6. Road Resurfacing Program: Evaluation of Frequency and Schedule; Policy Direction and Funding (link to GASB34 – maintenance level requirement)
7. Capital Improvement Plan and Projects: Reevaluation, Priorities, Funding or Elimination

GOAL 2
HIGH QUALITY, FUNCTIONAL INFRASTRUCTURE
CONVENIENT DAILY LIVING FOR RESIDENTS

MANAGEMENT ACTIONS 2007 – 2008

1. Phosphorus Problem: Testing Solutions (continuation)

MAJOR PROJECTS 2007 – 2008

1. Wastewater Treatment Plant: Expansion (2008)
2. Water Plant: Expansion (Phase I and Phase II)
3. Greenview Shores (South Shore to Wellington Trace) – County Project
4. Wellington Community Park: Reconstruction
5. Pump Station 2
6. South Shore Boulevard: Expansion
7. Storage Reservoir #3
8. Water Reuse Transmission Lines
9. Water Transmission Line Phase III

ON THE HORIZON 2008 – 2012

1. Village Facilities Maintenance: Evaluation, Policy Direction and Funding
2. Assessments for Residents Driven Projects: Policy Direction
3. Water and Sewer Service Extension to Un-Serviced Areas: Policy Direction
4. Neighborhood Traffic Calming: Policy Direction and Direction (including review of existing policy)
5. Basin B: Future Funding
6. Beautification and Wall Maintenance: Evaluation and Policy Direction
7. South Shore Widening Project (Pierson – Lake Worth): Status and Funding (link to level of service)
8. WiFi: Policy Direction and Village's Role (through public-private partnership and waive permit fee for dedicated strands for Village)
9. WiFi Infrastructure: Evaluation, Policy Direction and Actions (community wide)
10. Canal and Culvert: Maintenance Program and Funding
11. Volunteer Service Groups for Minor Projects: Evaluation and Direction
12. Metered Parking for Non Residents and Permit for Residents: Evaluation and Direction
13. Road Damage: Administrative Charge or Fee Evaluation
14. Reclaimed Water System: Expansion and Sale of Irrigation Policy Direction

GOAL 3
PREMIER PLACE TO LIVE IN PALM BEACH COUNTY
IDEAL CHOICE FOR FAMILIES

OBJECTIVES

1. Have the lowest crime rate in Palm Beach County
2. Have residents feeling safe and secure based upon objective measure
3. Have recreation participants: 80% from Village residents; 20% non Village residents (paying user fees)
4. Have attractive, well maintained public ROW, streetscapes, open spaces, and public facilities
5. Expand local employment opportunities

MEANS TO CITIZENS

1. You want to continue to live in Wellington
2. Protection of home and property values
3. Feeling safe and secure in your neighborhood and in the Village
4. Availability of a variety of choices in your leisure time
5. Quality education for a lifetime from Pre K through adult continuing education

**SHORT-TERM CHALLENGES
AND OPPORTUNITIES**

1. High cost of fire service – high millage (3.0), understaffing of fire station, lack of rescue vehicles
2. Aging pool facility and use for all family generations
3. Eliminating expensive programs with low participation and financial involvement
4. Equestrian venues relocating
5. High costs of maintenance for public ROW, streetscapes, open space and public facilities
6. Impacts of external development in other communities
7. Expanding criminal activities in 12th Fairway, White Pines, Golden Rod, Folke Stone and Yarmouth, Montauk

**LONG-TERM CHALLENGES
AND OPPORTUNITIES**

1. Changing recreation and leisure patterns and trends
2. Competitive programs vs. recreation programs
3. Providing educational opportunities (mentoring, computer labs)
4. Informing residents on services and recreational programs
5. Working with impacted groups and departments when making a decision
6. High cost of police services and level of service
7. No revenues from sport providers that still have increasing demands
8. Creating employment centers for all age groups
9. Targeted annexations to create employment and educational opportunities
10. Population in surrounding area impacting Village facilities and services

GOAL 3
PREMIER PLACE TO LIVE IN PALM BEACH COUNTY
IDEAL CHOICE FOR FAMILIES

POLICY ACTIONS 2007 – 2008

1. Park Site K: Evaluation, Master Plan and Policy Direction (obtaining closure)
2. Senior Center: Policy Direction and Funding
3. Senior Assisted Living Facility: Study, Village's Role and Policy Direction
4. Affordable Senior Housing: Evaluation and Policy Direction
5. Gang Awareness Strategy: Funding and Actions (including graffiti, violence and vandalism)
6. Recreation Programs: Cost, Use Analysis and Policy Direction
7. Code Enforcement for Junk and Trash: Evaluation, Options for Enhancements and Policy Direction (defining service level and staffing given funding)
8. Section 34 (infrastructure by the developer): Implication of Policy Direction and Village's Role

MANAGEMENT ACTIONS 2007 – 2008

1. Swim Team Contract: Evaluation and Cost of Service
2. Tree Policy: Review and Bulk Rate for Purchase by Resident
3. Solid Waste Pick Up: Evaluation, Bulk Item, Once a Week
4. Village Recycling Program: Evaluation and Direction

ON THE HORIZON 2008 – 2012

1. Fire Services: Evaluation and Police Service Level: Evaluation and Policy Direction
2. Sheriff's Contract and Police Service Level: Evaluation and Policy Direction
3. Open Space Policy: Review, Evaluation of Levels of Service (10 acres per 1,000 population) and Policy Direction
4. Swimming Pool: Evaluation of Options and Policy Direction (including contract management)
5. Dog Park: Construction and Funding Direction
6. Sports Providers Agreements: Evaluation and Policy Direction (link to cost recovery)
7. Neighborhood Parks (small): Cost, Use Analysis and Policy Direction
8. Homeowners Association Equity in Service/ Tax Rate: Evaluation and Policy Direction
9. Section 8: Evaluation of Impact and Policy Direction (link to property maintenance and quality of neighborhood)
10. Equestrian Trail: Cost, Use Analysis and Policy Direction (link to Acme Assessment)
11. Master Plan for Parks and Recreation
12. Competitive Recreation Policy Direction
13. Learning Computer Access for Community: Evaluation
14. Crime Planning Analysis: Expansion and Funding
15. Alcohol in Parks: Policy Direction
16. Parks: Evaluation and Direction (Neighborhood vs. Community)
17. Event Attraction Strategy: Development
18. Annexation: Targeted Areas and Policy Direction

GOAL 4
DISTINCTIVE LIVABLE NEIGHBORHOODS
PLACE YOU MAKE HOME

OBJECTIVES

1. Maintain neighborhood infrastructure at high standard
2. Have quality homes and rental units meeting current codes and well maintained
3. Update or eliminate neighborhood parks
4. Develop multiple family/single family with common open space through private funding: White Pine, 12th Fairway, Yarmouth, Folke Stone, Goldenrod

MEANS TO CITIZENS

1. Neighbors knowing and helping neighbors
2. Having a “hometown” feeling
3. Protection of home and property values
4. Consistent quality of homes from neighborhood to neighborhood
5. Housing choices for a lifetime

**SHORT-TERM CHALLENGES
AND OPPORTUNITIES**

1. Aging housing stock requiring additional maintenance
2. Redevelopment processes and projects and resistance by the neighborhood
3. Need for a centralized, consolidated Village Hall
4. Determining realistic funding priorities
5. Under utilization of neighborhood parks with high costs of maintenance and equipment
6. Changing demographics of rental market
7. Expanding retail housing units
8. Aging community commercial center: Wellington Mall, Town Square, Wellington Marketplace and Country Plaza

**LONG-TERM CHALLENGES
AND OPPORTUNITIES**

1. Neighborhood associations and who speaks for the neighborhood
2. Number of families and “family” members living in a single family home
3. Tear downs and reuse homes
4. Increasing transportation costs
5. Developing neighborhood based programs

POLICY ACTIONS 2007 – 2008

1. Old Wellington Mall: Evaluation, Policy Direction and Funding (link to Enterprise District)
2. Sustainable Neighborhoods: Study, Direction and Future Funding for Study Completion
3. Enterprise District: Policy Direction (link to redevelopment and market driven – Wellington Mall, Country Plaza, Town Center)
4. Rental Housing (complaint driven): Evaluation of Effectiveness, Program and Policy, Scope of Coverage and Policy Direction
5. Comprehensive Plan/E.A.R.: Update (7 years) (acting on E.A.R. amendments)
6. Code Enforcement: Cost/Impact Analysis Policy Direction and Future Funding and Staffing

GOAL 4
DISTINCTIVE LIVABLE NEIGHBORHOODS
PLACE YOU MAKE HOME

MANAGEMENT ACTIONS 2007 – 2008

- | |
|---|
| 1. Neighborhood Plan: Buena Vida |
| 2. Land Development Regulations (LDR): Evaluation and Simplification |
| 3. Tree Canopy in Neighborhoods: Direction |
| 4. Targeted Neighborhood Inspection Program |
| 5. Code Enforcement Division: Reorganization and Link to Community Policing |
| 6. Neighborhood Action Team for Maintenance and Repairs |

MAJOR PROJECTS 2007 – 2008

- | |
|---|
| 1. Neighborhood Parks Revitalization Projects (3) |
| 2. Perimeter and Corridor Pathways |

ON THE HORIZON 2008 – 2012

- | |
|---|
| 1. Town Center Redevelopment (“City Center”): Overlay Development |
| 2. White Pine (incentives without dollars): Policy Direction |
| 3. Workforce Housing: Evaluations of Options and Policy Direction |
| 4. North Course: Policy Direction |
| 5. 12th Fairway: Policy Direction |
| 6. Urban Forms: Study and Policy Direction |
| 7. Code Enforcement: Performance Evaluation, Direction and Actions |
| 8. Infill Housing Evaluation, Policy Direction and Actions (Tear Down, Rebuild) |
| 9. McMansion: Evaluation and Strategy |
| 10. One Stop Permitting: Evaluation and Direction |
| 11. Neighborhood Grants: Evaluation and Direction |
| 12. Affordable Housing: Comprehensive Plan/E.A.R. |

GOAL 5
BUSINESS AND EMPLOYMENT OPPORTUNITIES
SERVICES AND JOBS FOR RESIDENTS WITHIN WELLINGTON

OBJECTIVES

1. Maintain neighborhood infrastructure at high
Increase number of job opportunities for residents
(300-400 new jobs)
2. Develop equestrian facility by private developers
and funding
3. Expand medical and healthcare businesses and
services
4. Attract one corporate headquarter
5. Increase number of businesses on State Road 7
Highway 441 corridor – “flex space”

MEANS TO CITIZENS

1. Opportunities to work near home
2. More personal and family time
3. Quality professional jobs available in Wellington
4. Convenient services and quality retail available near
home
5. Educational opportunities for a lifetime

**SHORT-TERM CHALLENGES
AND OPPORTUNITIES**

1. Limited land available for business development
and expansion
2. Defining the Village’s role in economic
development
3. Windows of opportunities of the horizon –
university campus, Scripps development, medical
and healthcare
4. Future annexations
5. Aging commercial space
6. Trip availability on State Road 7 and State Road
80
7. Political climate and competition: Royal Palm
Beach and West Palm Beach
8. Citizen opposition to any planning, development
projects and problem solutions

**LONG-TERM CHALLENGES
AND OPPORTUNITIES**

1. Business retention and growth link to Village
livability and quality of life
2. Competition from other communities for businesses
and politics
3. Attracting private investments on the “right”
projects for Wellington
4. Potential tax restructuring
5. Determining who speaks for the equestrian
community and what is in the message
6. Mitigating traffic impacts of new business
development
7. Out migration due to lack of space
8. Inconsistent land use decisions and policies

GOAL 5
BUSINESS AND EMPLOYMENT OPPORTUNITIES
SERVICES AND JOBS FOR RESIDENTS WITHIN WELLINGTON

POLICY ACTIONS 2007 – 2008

- | |
|---|
| 1. Enterprise District Guidelines: Policy Direction |
| 2. Business Coalitions and Partnerships: Policy Direction |
| 3. Joint Planning Area/Agency: Development (County and stakeholders) (address areas West of Wellington – Sluggett, Fleming, Leonard, Aggregates, Crystals, FPL, etc.) |
| 4. Economic Development: Policy Direction and Village's Role (including potential Village tools) |
| 5. Land Use and Zoning: Review and Policy Direction |

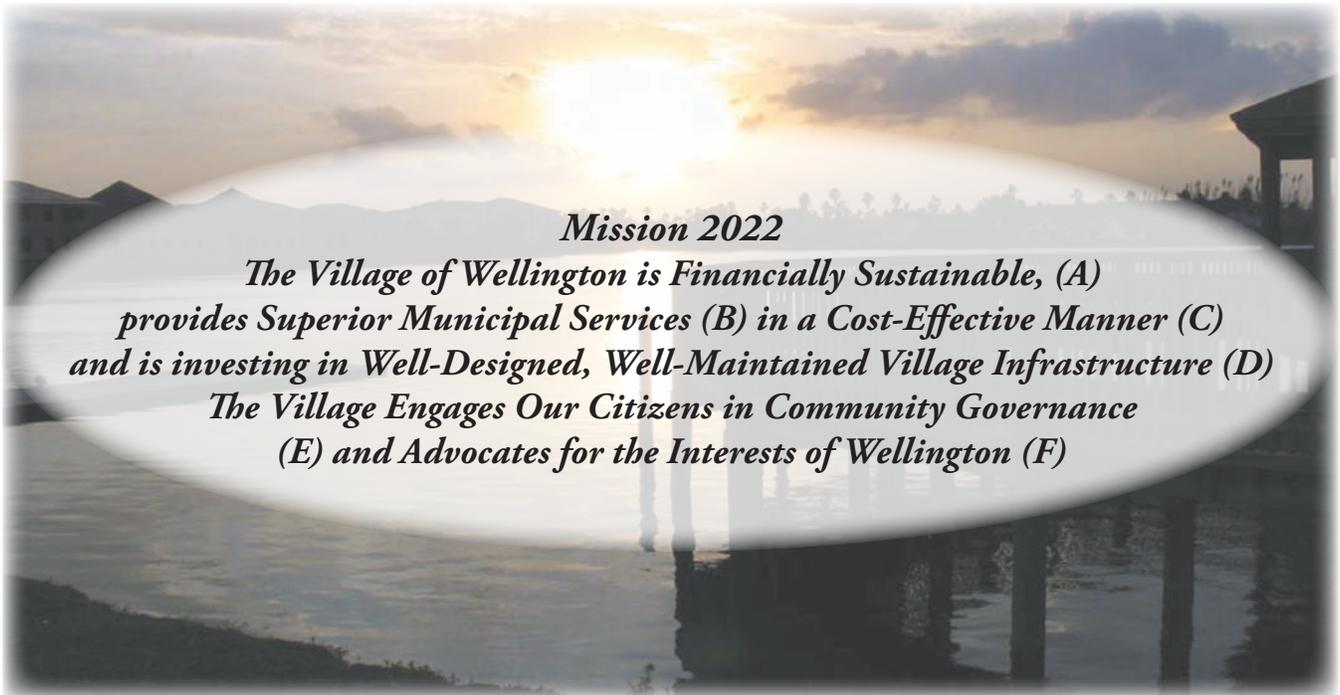
MANAGEMENT ACTIONS 2007 – 2008

- | |
|---|
| 1. State Road 7 Corridor: Study and Business Development Plan |
| 2. M.U.P.D. Revision |
| 3. Commercial Equestrian Arena Ordinance: Development |
| 4. Business Center: Development |
| 5. Land Use Matrix: Revision (focusing on simplification) |

ON THE HORIZON 2008 – 2012

- | |
|---|
| 1. Annexation: Policy Direction and Actions |
| 2. University Attraction: Policy Direction |
| 3. Equestrian Arena Regulations: Policy Direction (immediate need – Section 34, Little Wood, Palm Beach Polo, current stadium jumpers, Wanderer Country Club) |
| 4. Commercial Stable: Policy Direction |
| 5. Lanier Property: Evaluation and Policy Direction |
| 6. Horse Show Public Funding: Policy Direction |
| 7. Corporate Offices (Major) Attraction: Policy Direction, Funding and Strategy |
| 8. Medical and Healthcare Expansion: Strategy and Actions |
| 9. Home-based Businesses: Evaluation, Direction and Actions |
| 10. Scripps-related Businesses: Strategy and Actions |
| 11. Business Retention: Program Development |
| 12. Major Business Center (West) Plan |
| 13. Acme Acres: Evaluation and Policy Direction |
| 14. Hotel Attraction: Strategy and Actions |
| 15. Professional Intern Programs: Development |

MISSION 2022



Mission 2022

***The Village of Wellington is Financially Sustainable, (A)
 provides Superior Municipal Services (B) in a Cost-Effective Manner (C)
 and is investing in Well-Designed, Well-Maintained Village Infrastructure (D)
 The Village Engages Our Citizens in Community Governance
 (E) and Advocates for the Interests of Wellington (F)***

**PRINCIPLE A
 FINANCIALLY SUSTAINABLE**

MEANS

1. Resources support defined core services and service levels
2. Bond rating is “AA” or better
3. Adequate reserves for all funds exist consistent with Village policies (as adopted by the Village Council) and standards of national rating agencies
4. The price of Village government is reasonable with a responsible tax rate
5. Village is investing in maintaining and enhancing the quality of the Village’s infrastructure, parks, trails and facilities
6. The Village makes financial decisions that are best for the entire community and for the long-term
7. Projects are prioritized and funded; completed on time and within budget
8. Financial policies are reflected in Mayor and Council’s decisions

**PRINCIPLE B
 SUPERIOR MUNICIPAL SERVICES**

MEANS

1. Village services are responsive to and are valued by residents
2. Village provides a timely response to a service call – emergency or non-emergency
3. Residents have a high satisfaction level with Village services and programs
4. Village is recognized by national, state and regional organizations for “service excellence”
5. Village managers and employees are competent, productive, professional and are dedicated to serving the Wellington community
6. Village government provides prioritized core municipal services
7. Village services add value to the daily lives of Village residents
8. Financial policies are reflected in Mayor and Council’s decisions.

PRINCIPLE C
COST-EFFECTIVE MANNER

MEANS

1. The needs of residents and customers are continuously evaluated
2. Village leverage resources through grants and partnerships with other governments and organizations
3. Village staff is constantly evaluating services to develop more cost effective methods for service delivery
4. New technology and methods are pursued to reduce the cost of service and to enhance value for residents
5. Village staff know the “best practices” in their field and “state of the art” techniques and apply them to Village daily operations
6. Village managers and employees maintain and enhance their core competencies

PRINCIPLE D
WELL-DESIGNED, WELL - MAINTAINED
VILLAGE INFRASTRUCTURE

MEANS

1. Village provides healthy, quality water with reliable service
2. Residents can travel on quality streets and sidewalks
3. Village collects, treats and effective disposes of wastewater
4. Village facilities are well maintained and designed for customer service and productivity
5. Village government invest upgrading facilities and infrastructure
6. Village facilities are flexible in order to adapt to changes in community needs
7. Village has a functional “Village hall” that is designed for effective customer service and operations





**PRINCIPLE E
ENGAGES OUR CITIZENS IN
COMMUNITY GOVERNANCE**

MEANS

1. Residents have a good understanding of the Village government – purposes, responsibilities, programs, processes and services
2. Boards and Commissions share the Council’s vision and goals, and support their realization
3. Citizens are appropriately involved in the Village’s governance processes
4. Village actively seeks and uses input from our residents
5. Village government actively informs citizens using a variety of methods
6. Village government has strong relationships with community organizations
7. Village Council makes decisions that are best for Wellington long term

**PRINCIPLE F
ADVOCATES FOR THE INTERESTS
OF WELLINGTON**

MEANS

1. Village actively advocates and lobbies for the interest of Wellington
2. Village leverages resources for greater return to the Wellington community
3. Village government actively seeks partnership with other governments and community organizations
4. Village government provides legal defense for Village actions and interests
5. Village government leaders are actively involved in and providing leadership in regional and state organizations

SERVICE BUSINESS PLAN

Beginning in February 2007, Village staff from all departments met to identify, organize and rate Village services into a Service Business Plan. Each general business was assigned to one of four service tiers, based on its relative priority as a municipal service and its fit with the Village Mission and Vision:

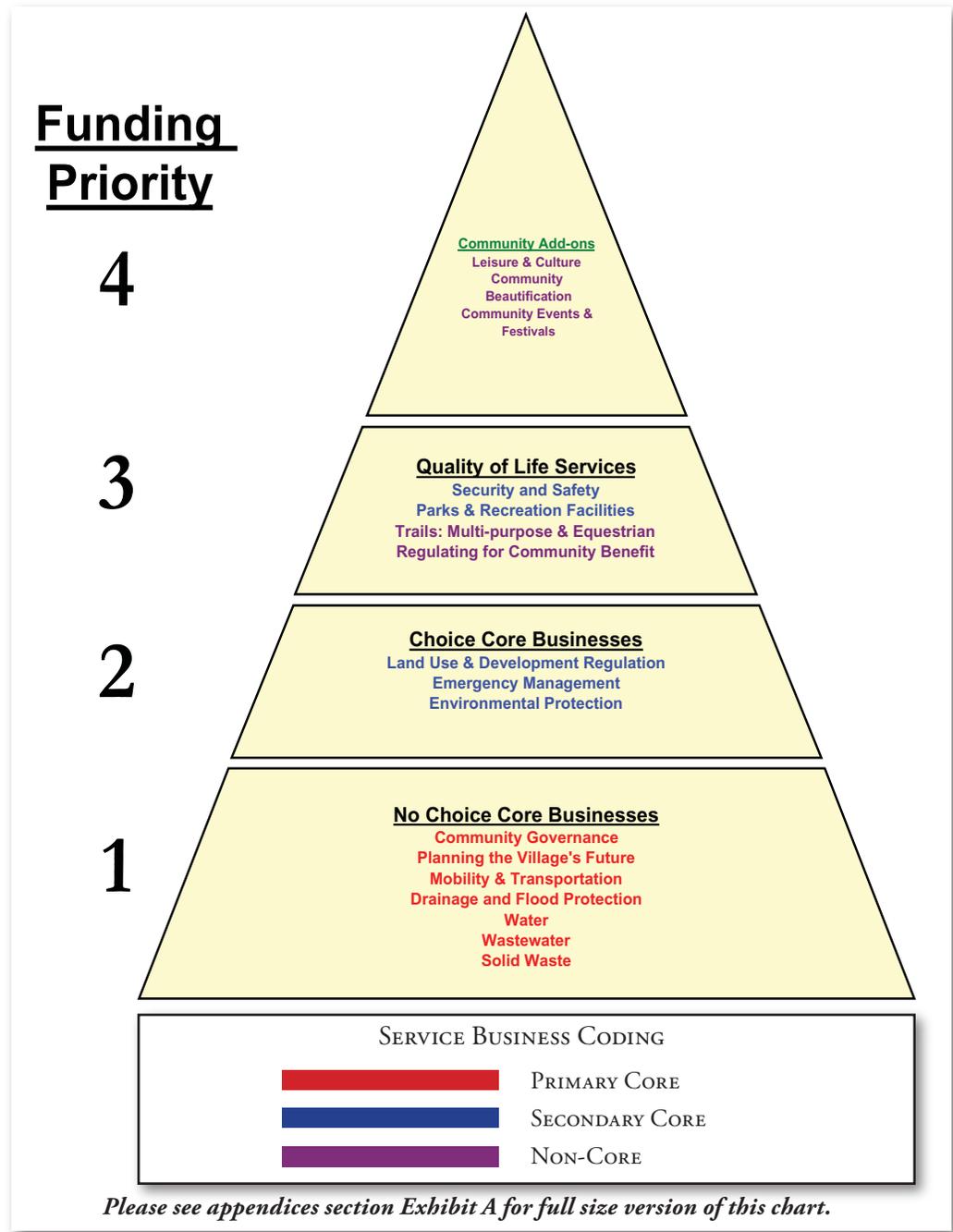
- ✓ No Choice Core Businesses – Services mandated by or affected by mandate of federal or state government
- ✓ Choice Core Businesses – Core services not required by law, but are a principal municipal function
- ✓ Quality of Life Services – Choice services which are provided to enhance the customer experience
- ✓ Community Add-ons – Premium selected services providing a level of service exceeding quality of life enhancements

The assignment of the businesses into these tiers served to identify the hierarchy of Village services into essential core services or services which leaders make a choice to provide to improve the customer experience. Staff created the Service Business Hierarchy pyramid shown below as an illustration of the prioritization of Village services.

An essential element of the provision of the services shown in the hierarchy is the support services provided by many departmental divisions within the Village. Not shown specifically in the hierarchy, but core to its operation and support of all Village primary businesses are:

- ✓ Legal Services
- ✓ Financial Services
- ✓ Public Records
- ✓ Employment Services
- ✓ Facilities & Equipment
- ✓ Procurement
- ✓ Information Services
- ✓ Risk Management
- ✓ Property & Real Estate Management
- ✓ Community Information & Marketing

Management and staff further detailed the individual services provided by each division and aligned them within the core and non-core services. This detail by division within the Service Business Hierarchy became the framework for the 2007/2008 budget process.



VILLAGE CUSTOMERS

A sound business plan identifies the entity's primary customers so that all stakeholders have knowledge of the citizens they serve and can maximize service delivery. Wellington's Business Plan identifies the following customers by relative impact on Village services provided:

Primary Customers

- ✓ Taxpayers and Ratepayers
- ✓ Annual Residents
- ✓ Seasonal Residents
- ✓ Water Customers
- ✓ Business Owners and Businesses:
Current and Future
- ✓ Equestrian Community

Secondary Customers

- ✓ Homeowners
- ✓ Tourists and Guests
- ✓ Community & Service Organizations
- ✓ Wastewater Customers
- ✓ Developers
- ✓ Landlords and Renters

Other Important Customers

- ✓ Youth
- ✓ Seniors
- ✓ Schools
- ✓ Sports Associations
- ✓ Other Municipalities
- ✓ Legislators
- ✓ Builders



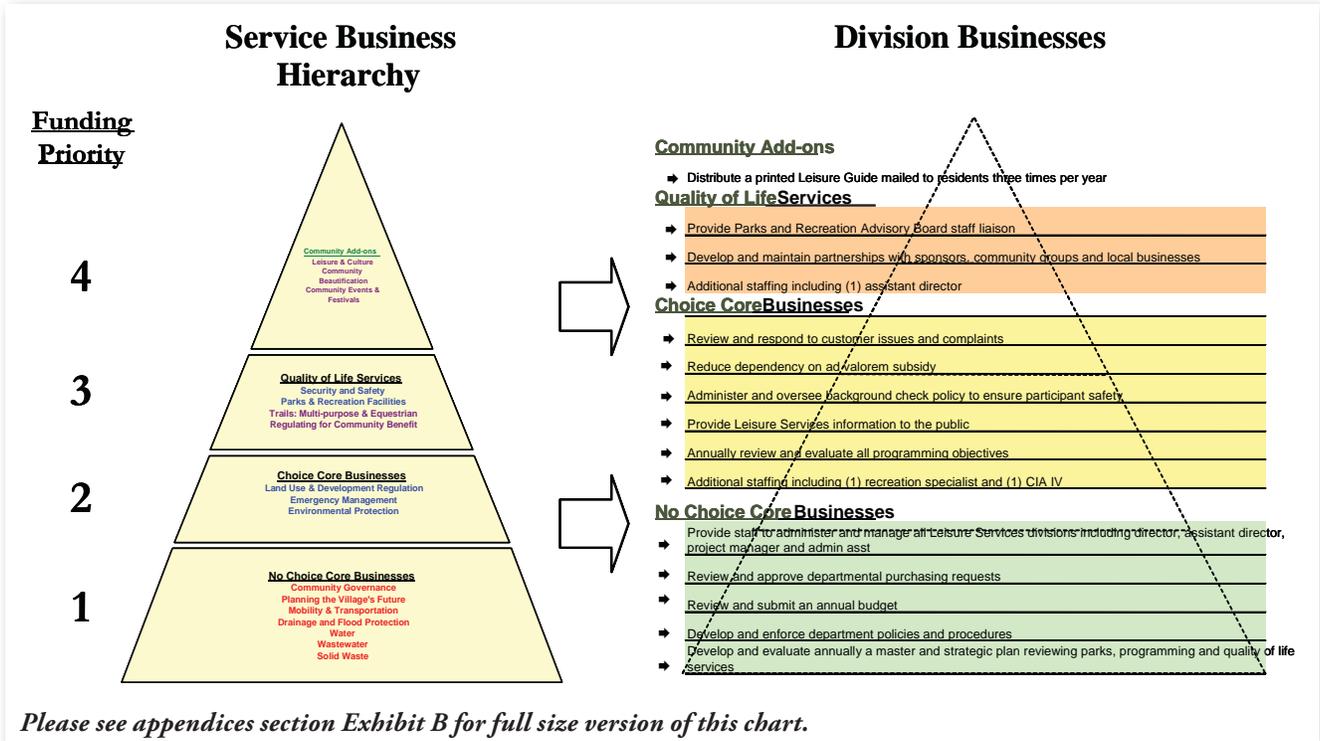
The value of each Village service to these customers helped determine its relative ranking within the Service Business Hierarchy.

BUDGETING THE SERVICE BUSINESS HIERARCHY

The goal of the 2007/2008 budget was to identify the core businesses and their costs for each division to prioritize funding. In order to achieve this goal, departments built from their core business services to determine what resources were needed to perform their specific services. With impending reductions in tax revenues and decrease in growth increases limiting projected revenues, municipal services were evaluated and aligned with available funds. New forms and automated processes included in the annual budget packet were designed to assist in linking the division services and goals to the Village's, aligning services with resources, budgeting the associated dollars, and summarizing division information into a "budget map" of budget by level.

Through a series of steps, the Service Business Plan was translated to budget dollar requests by level. First, the divisional businesses were completed by level in relation to the overall Village businesses using the following illustrations. This provided a divisional business plan of prioritized functions. Some divisions perform services linked to more than one Village business.

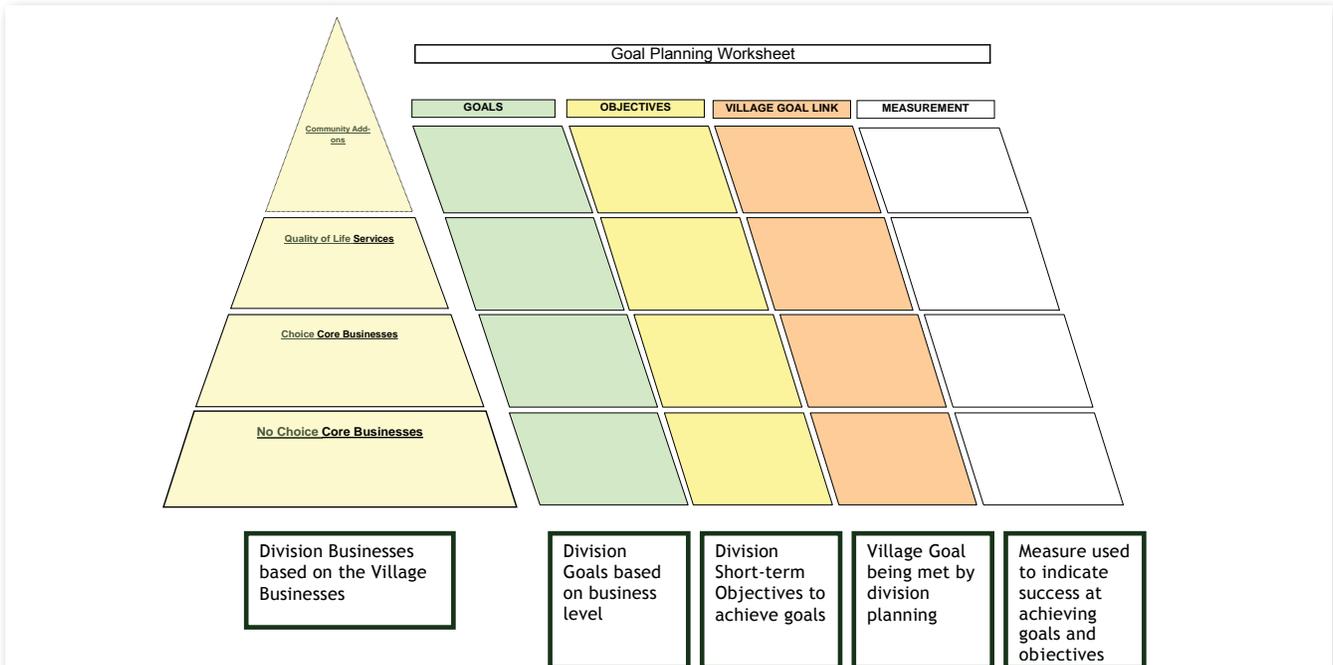
DIVISION - BUSINESS HIERARCHY ILLUSTRATION



A notable effect of this process was: though a business may fall within the Service Business Hierarchy as a Choice or non-core business, the division function within that business may fall at the No Choice or Choice core business tier. For example, though it is a municipal option to be in the Environmental Protection business, once that is a chosen business, there are state and regional protection regulations which must be followed; such as the Everglades Forever Act provisions. Compliance with these provisions is the responsibility of more than one division, and the costs of compliance budgeted at high priority within those divisions.

The next step incorporating planning in the budget is the reiteration of department and division goals by priority level. Divisions view the services they provide as a pyramid, iterating goals and supporting objectives for each level of service. The Village-wide goal supported by each departmental goal is supplied, and the measure(s) which will indicate the success at reaching these goals is provided, completing the planning step of the process.

GOAL PLANNING WORKSHEET ILLUSTRATION



BUDGET RESOURCE ASSESSMENT ILLUSTRATION

LINK	MEASUREMENT	Resources		# Positions	Personnel (List)	Line Item	2008 Budget Amount	Funding Priority
		Have	Need					
						Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers & Magazine Training & Seminars Memberships Materials & Supplies		4
						Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers & Magazine Training & Seminars Memberships Materials & Supplies		3
						Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers & Magazine Training & Seminars Memberships Materials & Supplies		2
						Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers & Magazine Training & Seminars Memberships Materials & Supplies		1

Goal Planning section

Resource assessment of current personnel and operating amounts and additional resources needed by level

2007/2008 budget estimates by level derived from resource assessment

Please see appendices section Exhibit C for full size version of this chart.

The result of the resource assessment portion of the process is a “budget by level” for each cost center, or division. Each of the four service tiers is assigned an incremental cost budgeted by line item. For the 2007/2008 budget preparation, a fifth budget level, Department Request, was estimated. This level represents a combination of the four service tier budgets calculated by the preparer to maximize service delivery for the division. The amounts calculated for each service level are provided in the Detail Expenditure History and Budget Request documents completed by departments.

DETAIL EXPENDITURE HISTORY ILLUSTRATION

Detail Expenditure History	Actual					Orig Budget 2007	Business Hierarchy Level 2008				2008 Department Request	DR Variance from Prior Year Budget	Provide Explanation Off-Trend Projections or Changes over \$5,000	
	2003	2004	2005	2006	2007		Priority 1	Priority 2	Priority 3	Priority 4				
LEISURE SERVICES ADMINISTRATION														
Budgeted Positions							4	6	6	6		6	-1	Eliminates frozen Asst Dir position
Expenditure Detail:							405,575	121,458	-	-		527,033		
Personnel Total	143,549	118,851	155,368	358,997	792,241									Note 1
Operating														
120-5001-572.34-01	Outside Services	1,510	942	66,956	16,781	6,800		25,000	15,000	7,800		40,000	33,400	Note 2
120-5001-572.34-12	MIS Support	4,954	4,210	-	-	4,500	4,500					4,500	-	
120-5001-572.34-13	Credit Card Charges	20,623	17,175	22,008	20,553	20,000	21,000					21,000	1,000	
120-5001-572.40-01	Miscellaneous Travel	6,021	93	5,508	3,732	4,211	5,000					5,000	789	
120-5001-572.41-01	Postage	5,493	9,446	25,771	10,946	5,000			6,000	6,000			(5,000)	Direct mail flyers
120-5001-572.43-12	Telecommunications	-	-	4,215	4,356	9,502	10,000					10,000	498	
120-5001-572.47-01	Printing & Advertising	24,568	27,125	32,952	37,475	30,000	1,000	2,000	2,000			3,000	(27,000)	Note 3
120-5001-572.48-02	Public Relations	10,306												
120-5001-572.51-01	Office Supplies	13,524	13,211	15,468	20,767	16,900	17,000					17,000	100	
120-5001-572.51-02	Materials & Supplies-passport								20,000			20,000		
120-5001-572.52-02	Uniforms & Shoes			2,220										
120-5001-572.52-04	Vehicle & Equip. Maint.	205	12	64		300	315					315	15	
120-5001-572.52-45	Gasoline	611	1,264	299	631	750	700					700	(50)	
120-5001-572.52-75	10th Anniversary				81,319									
120-5001-572.54-01	Books, Papers, & Magazine	1,524	10	339	1,985	1,700	1,800					1,800	100	
120-5001-572.54-02	Training & Seminars	3,793	1,732	2,683	2,550	2,670	3,500					3,500	830	
120-5001-572.54-05	Memberships	1,318	1,528	2,002	2,173	2,000	4,000					4,000	2,000	
Fixed Assets	Card Reader \$20,000													
Operating Total		94,450	76,749	180,486	203,268	104,133	68,815	27,000	43,000	13,800		130,815	6,682	
LEISURE SERVICES ADMINISTRATION TOTAL		\$ 237,999	\$ 195,600	\$ 335,853	\$ 582,265	\$ 896,374	\$ 474,390	\$ 148,458	\$ 43,000	\$ 13,800		\$ 657,848	\$ 6,682	
Revenues														
120-0000-347.20-10	Gold & Plat Sponsors	47,500	39,500	31,000	27,500	30,000	10,000	10,000	10,000			30,000	-	
120-0000-347.50-01	Non Resident Fee			2,115	29,763	30,000			20,000	5,000		25,000	25,000	Note 4
Revenue Total		47,500	39,500	33,115	57,263	30,000	10,000	10,000	30,000	5,000		\$ 55,000	\$ 25,000	

Five-Year division budget history by line item

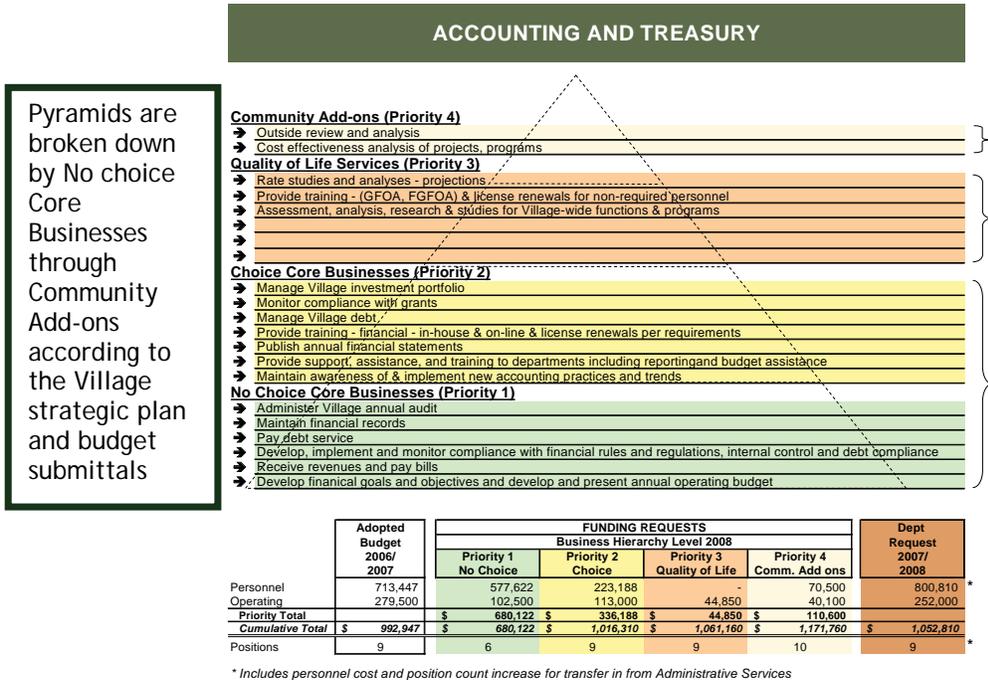
Incremental budget by level in the service business hierarchy

Department Request budget which maximizes service delivery, variance from prior year and explanation of changes

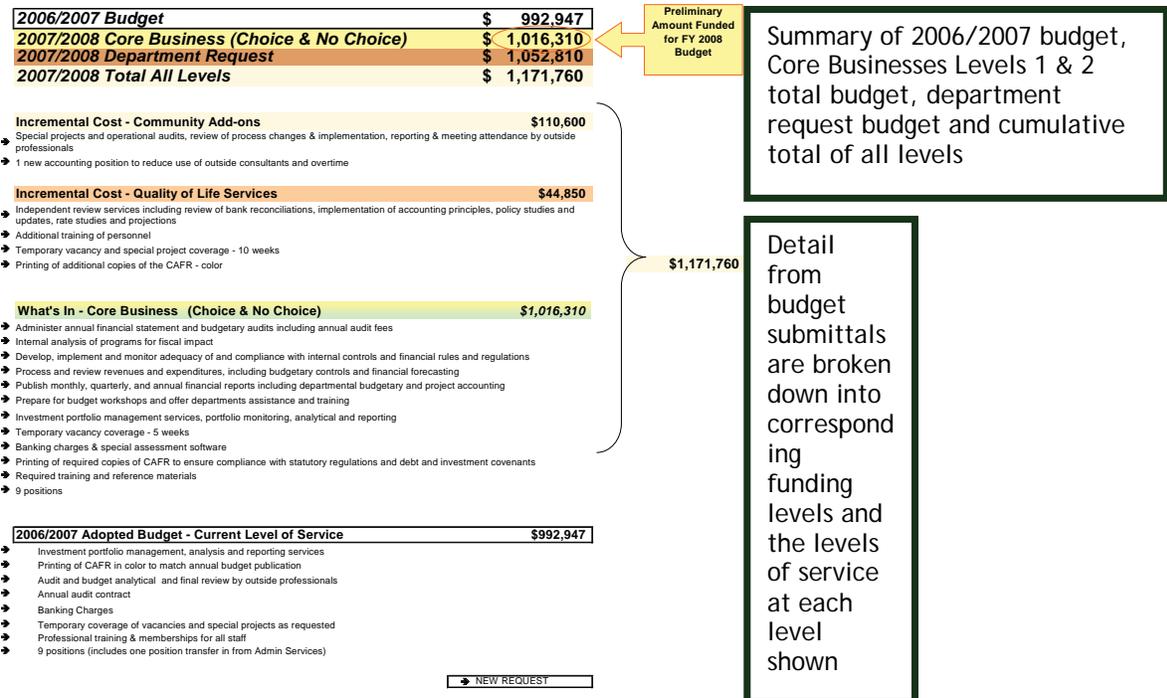
Please see appendices section Exhibit D for full size version of this chart.

The 2007 tax reform brought new challenges to budgeting that were met by the Village's budget planning approach. The Village Manager charged departments with reducing 2008 budget requests to priority level 2 funding, for core businesses only. The budget by level method allowed staff to quickly identify reduction amounts as well as the items and service levels unfunded at level 2. The Village Council could then make the decisions for adding back unfunded service levels and approve the required additional funding.

BUDGET MAP ILLUSTRATION



Funding requests are totaled by priority level with cumulative totals included to illustrate the difference in funding levels and the number of positions required at each level



Please see appendices section Exhibit E for full size version of this chart.

GOALS & OBJECTIVES

The Village's Vision and Principles are the basis from which Village-wide and department goals are established and maintained. Wellington's Village-wide goals are broad goals which are multi-year endeavors and continuous in nature. In 2007 and prior years' Strategic Planning workshops, the Village Council discussed, developed and adopted five broad goals reflecting the original Core Values and Vision 2022. Each goal is supported by specific objectives achievable in the short term. The Village Strategic Plan provides definition and value to the objectives by setting forth the meaning to citizens and describing the long- and short-term challenges and opportunities presented by the current social and economic environment.

Discussions during the 2007 session focused on redevelopment and neighborhood preservation issues, new land development, senior housing and other senior issues, tax reform and the economic climate. Policy actions and management actions required for 2007/2008 were defined and set the direction for departmental goals and objectives.

Departments and divisions review and develop goals and objectives aligned with the broad Village goals. In the Organization & Departments section of this book, you will find each goal assigned a number of the corresponding Village goal. For reference, the goals are numbered as follows:

VILLAGE GOALS

1. Sustainable Village Government - Financially Sound Services
2. Convenient Daily Living for Residents - High Quality, Functional Infrastructure
3. Premier Place to Live in Palm Beach County - Ideal Choice for Families
4. Distinctive Livable Neighborhoods - Place You Make Home
5. Services and Jobs for Residents within Wellington - Business and Employment Opportunities



DEPARTMENT GOALS MATRIX

	GOAL 1	GOAL 2	GOAL 3	GOAL 4	GOAL 5
Village Council	•	•	•	•	•
Village Attorney	•				
Village Manager	•	•	•	•	•
Council & Community Relations			•	•	
Public Safety		•	•		
Village Clerk	•	•			
Broadcasting		•	•		
Administrative & Financial Services					
Administration	•	•			
Administrative Support	•	•			•
WIN		•			•
Employment Services	•				•
Information Technology	•				•
Financial Services					
Accounting & Treasury	•				
Budget	•				
Compensation & Benefits	•	•	•		
Purchasing	•				
Risk Management	•				
Environmental & Engineering Svcs					
Administration	•		•		
Engineering	•			•	
Emergency Operations		•	•		
Public Works					
Surface Water Management	•	•			
Environmental Services BMP		•			
Roads		•			
Fleet & Equipment Maintenance	•				
Building Maintenance	•		•	•	
Landscape Maintenance	•		•		
Parks Building & Landscape			•		
Water & Wastewater Services					
Water Treatment Facility	•				
Utility System Maintenance	•				
Wastewater Treatment Facility	•	•			
Field Services		•			
Utility Customer Service	•				
Laboratory	•				
Solid Waste			•	•	
Community Services					
Administration	•	•			
Community Development		•		•	•
Building		•		•	•
Code Compliance	•		•		
Leisure Services					
Administration	•				
Community Programs		•	•		
Athletic Programs	•	•	•		
Tennis		•			
Aquatics		•	•		
Wellington Community Center	•	•	•		
Park Operations & Maintenance		•			

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 goal 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, enhance accountability, communicate results effectively and allow for informed decision-making by managers. The evaluation of performance prior to budget development each year makes it apparent where resources need to be allocated.

Each year, Village management and supervisors may realign their workload indicators and performance measures to better reflect overall Village-wide and individual department goals. As a consequence of the strategic adoption in August 2007, staff initiated a full review and revision of the performance measurement process. Currently in progress for implementation in fiscal year 2007/2008, the goal of the Performance Measurement Team is to work with departments to provide data and measurements that evaluate our progress toward meeting goals. Many measures shown in the Organization & Departments section are new or Not Measured for this reason. Staff is working diligently towards meeting these goals and look forward to making available more refined and exemplary data in future publications.

The performance measure chart provided in each division summary of the following section shows a limited selection of indicators based on recent and future division objectives. In order to provide a more complete representation of each division's progress, a variety of measures were selected based on the type of information assessed. Each indicator is assigned one of five types to signify what results the data evaluates:

- Input – measures resources used to produce an output
- Output – quantity of units produced; results under managerial control
- Efficiency – measures the inputs used per unit of output
- Effectiveness – measures the quality of the product or service
- Outcome – describes qualitative results associated with product or service

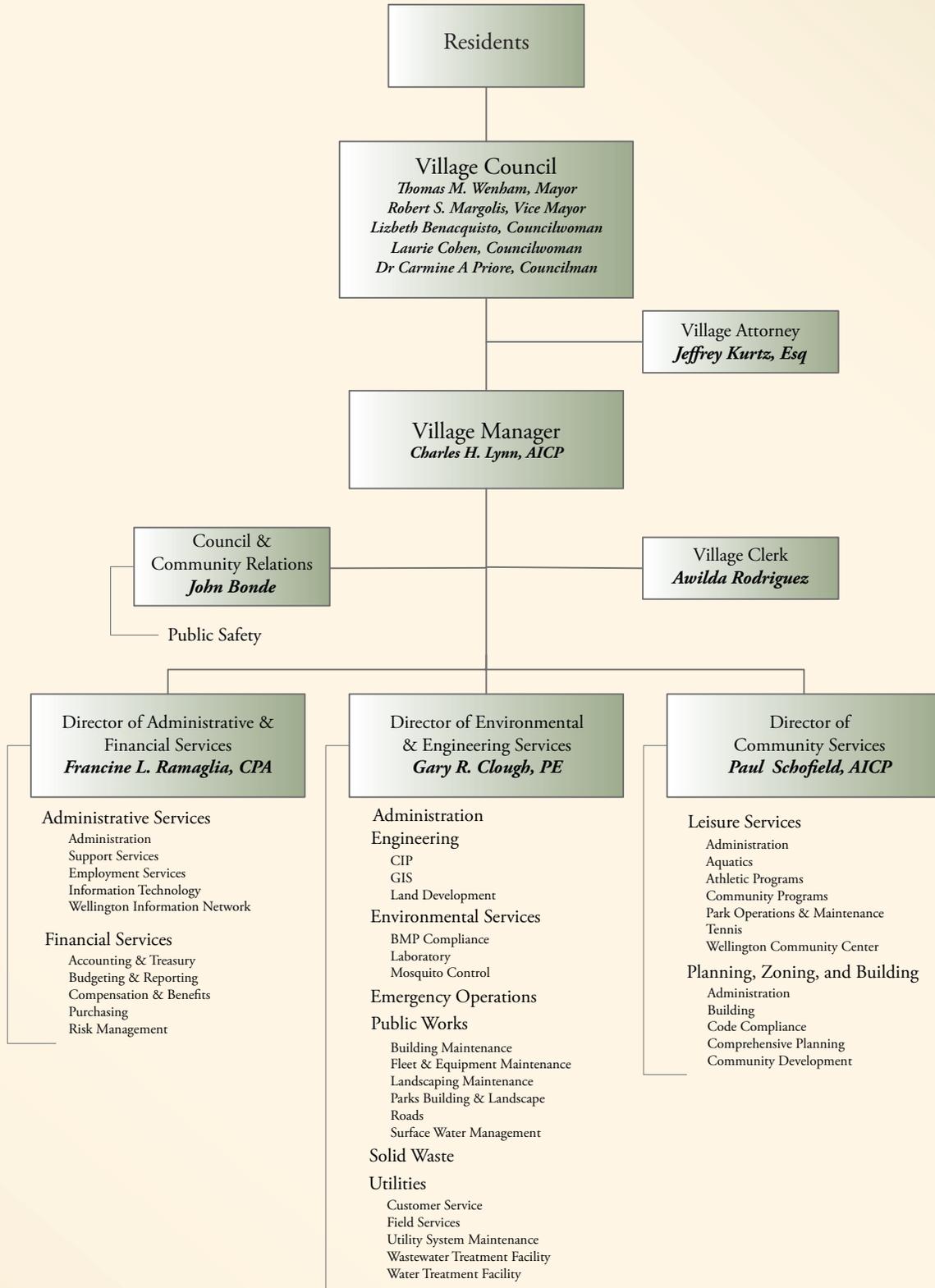


Began review and redesign of performance measurement process



Organization & Department Summaries

ORGANIZATIONAL CHART



PERSONAL SERVICES

One of the major challenges of mandated tax reform was the evaluation and ranking of Village positions in conjunction with the prioritization of service businesses (see Vision & Planning section). Wellington, like most municipalities, expends a large portion of its budget on personal services costs. The Village has consistently provided compensation and benefits to employees aimed at attracting and retaining high quality employees. One budget initiative for 2007/2008 was to refine and reduce the costs of personal services. Every aspect of personal services costs was evaluated: a class and compensation study, commenced in March 2007 is currently underway, health insurance was bid to obtain competitive responses and 2007/2008 budgeted increases in salaries and benefits were tied to local and national price indices.



Elimination of 25 existing positions



Village management has continually assessed the need for new positions and had increased the workforce annually from 1997 to 2007 to maintain service levels and provide an effective response to rapid growth and economic conditions. In light of the anticipated reduction in the rate of local population and economic growth, Wellington began the revision of its Strategic Plan in Spring 2006 and implemented the Service Business Hierarchy in the 2007/2008 budget process. Within the 2007/2008 budget, positions were also prioritized for the businesses performed and linked to the Strategic Plan. Departments complete a “Positions by Level” assessment to align current and requested positions with each priority level of the Strategic Plan. When the need to reduce costs in line with mandated tax cuts was evident, positions identified at lower priority levels within the hierarchy became subject to additional analysis. Services and service levels not budgeted for 2007/2008 meant the

corresponding positions were also not budgeted. As of March 2007, the Village Manager issued a “soft freeze” of 13 vacant, lower priority positions, saving over \$700,000 in 2006/2007. Most of the frozen positions were eliminated from fiscal year 2008 departmental budget requests.

BUDGETED FULL TIME EQUIVALENT EMPLOYEES

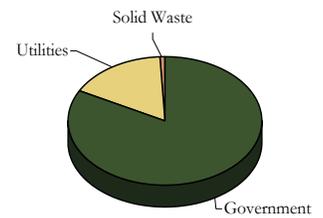
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	Amended 2006/2007	Adopted 2007/2008	7 Year Change
General Administration	39.25	38.75	35.25	44.25	48.25	53.25	48.26	9.01
Planning, Zoning & Building	41.34	36.00	41.00	47.75	48.80	51.80	43.00	1.66
Engineering	8.75	11.75	8.75	19.50	22.50	20.50	21.75	13.00
Parks & Recreation	45.55	50.26	53.91	59.20	60.40	52.40	48.15 *	2.60
Public Works	55.00	56.50	60.50	49.00	55.00	68.00	68.00	13.00
Utility System	47.00	49.00	49.00	45.00	44.00	46.00	46.00	-1.00
Solid Waste	2.00	2.00	2.00	3.00	3.00	3.00	2.00	0.00
Total	238.89	244.26	250.41	267.70	281.95	294.95	277.16	38.27

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

The number of employees is measured in Full-Time Equivalent (FTE) units and total positions (full and part-time). 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 2007/2008 budget includes a reduction of 17.79 FTEs, or a net reduction of 21 positions, from the amended fiscal year 2007 personal services budget.

ADOPTED 2007/2008 POSITIONS

	2006/2007 Adopted Positions	2006/2007 Amendments	2006/2007 Amended Positions	2007/2008 New Positions	2007/2008 Eliminated Positions	2007/2008 Budgeted Positions
Government	253	(1)	252	4 *	(24)	232
Utilities	46		46			46
Solid Waste	3		3		(1)	2
Total	302	(1)	301	4	(25)	280



* Includes supplemental-to-permanent positions

The adopted 2006/2007 budget included 302 permanent positions. In fiscal year 2007, two new administrative positions were authorized in Code Compliance offset by three maintenance positions eliminated in Public Works to outsource roadside, canalside and median mowing. The chart shows the net reduction of one position in fiscal year 2007 and 21 positions in fiscal year 2008. Throughout the budget fiscal year, staffing requirements and workloads are evaluated, and may result in the reclassification or transfer of budgeted positions; or in the creation of new budget divisions to better define cost centers. Operations and vacancies are analyzed, resources maximized, and supplemental positions may be added to fulfill current needs. Supplemental positions may be requested as permanent through 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 the wages of supplemental positions is usually available through position vacancies experienced throughout the year.

A review of the Administrative & Financial Services department reporting structure was conducted, and in fiscal year 2008, several positions are transferred between divisions to better reflect the costs of the service businesses performed by the positions. A new Administrative Support division was created and existing positions transferred from the Administration, Village Manager and Accounting & Treasury divisions. Also, the Budget & Reporting division received a transfer in from the Wellington Information Network to assist in reporting and research duties. These changes have no net effect on the total positions for 2007/2008.



All positions ranked according to service business



The following chart shows the position changes by division which affect the total number of Village employees in the new fiscal year:

STAFFING POSITION CHANGES

Division	# of Positions	Position	Projected Total Cost
New Positions			
Environmental & Engineering Services	1	GIS Coordinator	82,210
Environmental & Engineering Services	1	GIS Technician	71,743
Public Works	1	Irrigation Technician	54,745
Total New Positions	3		\$208,699
Supplemental to Permanent Additions			
Wellington Community Center	1	Facility Program Monitor	58,718
Total Supplemental Positions	1		\$58,718
Subtotal of New Positions	4		\$267,417
Existing Positions Eliminated			
Village Manager	(1)	Assistant to the Village Manager	(108,508)
Administrative Support Services	(1)	Administrative Assistant II	(55,789)
Council & Community Relations	(1)	Administrative Assistant II	(49,105)
Purchasing	(1)	Contract Coordinator	(89,219)
Wellington Information Network	(1)	Research Specialist III	(88,541)
Environmental & Engineering Services	(1)	Administrative Assistant II (Supplemental)	(55,789)
Code Compliance	(1)	Administrative Assistant II	(45,015)
Community Development	(1)	Administrative Assistant II	(60,554)
Community Development	(1)	Economic Planner	(76,412)
Community Services Administration	(1)	Administrative Assistant III	(72,757)
Community Services Administration	(1)	Community Projects Manager	(85,218)
Building	(1)	Associate Planner	(79,685)
Building	(1)	Customer Information Associate	(54,602)
Building	(2)	Planning & Zoning Technician	(159,867)
Building	(1)	Building Construction Inspector	(75,969)
Aquatics	(1)	Customer Information Associate	(31,229)
Wellington Community Center	(1)	Community Programs Coordinator	(61,612)
Community Programs	(1)	Community Relations & Events Coordinator	(82,148)
Leisure Services Administration	(1)	Assistant Leisure Services Director	(111,491)
Park Operations	(3)	Maintenance Worker II	(90,406)
Environmental & Engineering Services	(1)	Plans Review & Engineering Inspector	(61,895)
Public Works	(1)	Irrigation Supervisor	(94,990)
Total Governmental Reductions	(25)		(\$1,690,801)
Solid Waste	(1)	Maintenance Worker III	(62,503)
Total Enterprise Reductions	(1)		(\$62,503)
Subtotal of Eliminated Positions	(26)		(\$1,753,304)
NET IMPACT OF POSITION CHANGES			(\$1,485,887)

Two new positions in the GIS division of Engineering Services will enable the division to meet the objective of expanding the Village's GIS system. The Coordinator position will oversee the expansion and supervise the division, while the new Technician will work with the Community Services department to unify the Village GIS. The added Irrigation Technician establishes an irrigation crew responsible for system maintenance throughout the Village. The fourth added position shown is a supplemental Facility Program Monitor position made permanent for fiscal year 2008. The permanent status of this position will reduce the need for multiple part-time program monitors serving the Community Center. Facility Program Monitors are one of the "lump sum" positions utilized in the Village.

Several positions fall into the "lump sum" status used in the Village to budget for positions which are temporary, seasonal and/or part-time, while utilized on a recurring annual basis. Many such positions may be required to fill a seasonal need, such as summer camps or pool use, and the hours needed or dollar amount available is identified and budgeted.

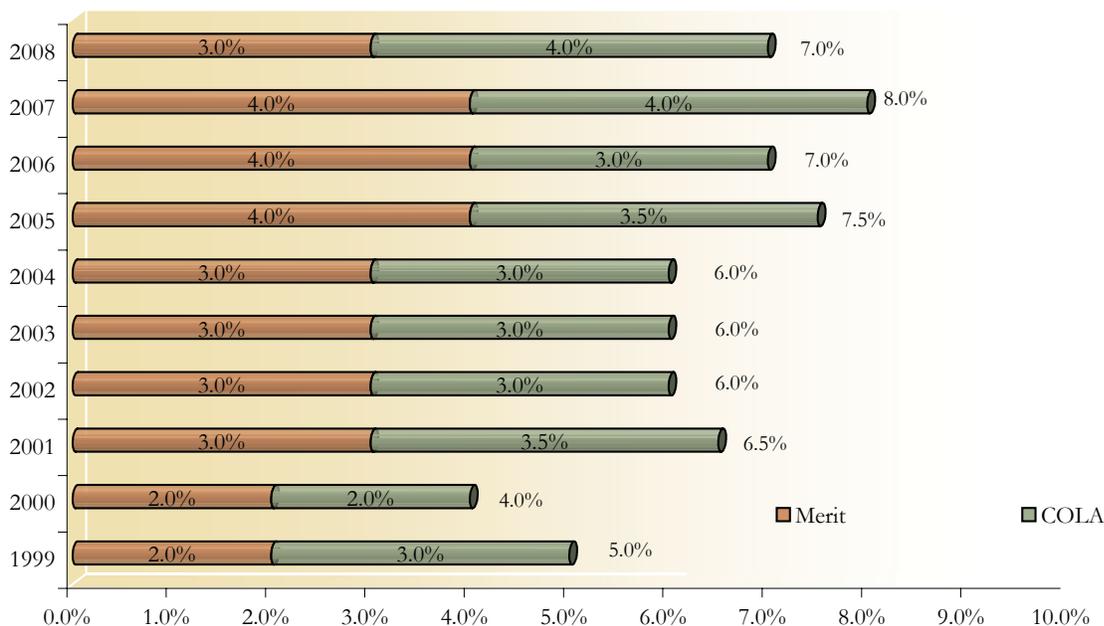
The chart below shows the positions, functions and dollar amounts budgeted as “lump sums”.

LUMP SUM PERSONAL SERVICES BUDGET

Division	Position	Function	Projected Total Hours	Projected Total Cost
Aquatics	Lifeguard	Safeguarding the well being of the public and employees at aquatics facility	32,042	\$241,900
Athletics	Recreation Specialist	Provide support for recreation programs, events and facilities	6,200	39,455
Athletics	Camp Counselor	Assist in supervision children for summer camp	7,000	137,848
Athletics	Camp Director	Oversee camp counselors and daily operations of summer camp	2,000	24,376
Athletics	Facility Program Monitor	Oversee facility operation and assist with daily recreation programs, including program registrations & administrative support	7,748	178,900
Community Center	Facility Program Monitor	Oversee facility operations, supervise rentals and other administrative tasks	5,756	102,112
Administrative Support	High School & College Intern	Performs administrative support tasks through training program	6,800	97,256
Total Lump Sum Personal Services			67,546	\$821,847
FTE Conversion			32.47	FTEs

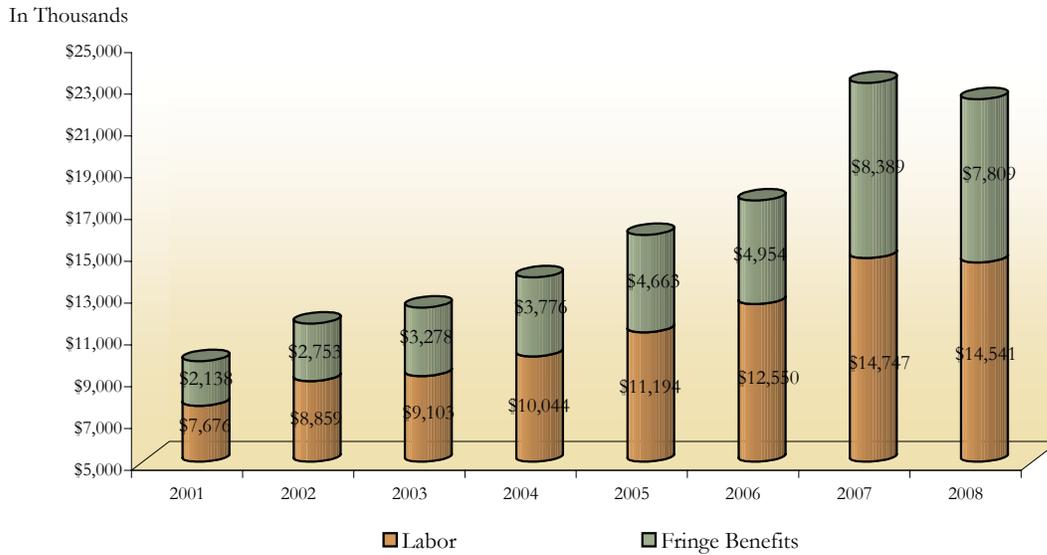
The total hours projected for these positions equates to over 32 full-time equivalent employees at an average cost of \$25,310 per FTE. This is far lower than the average salary and fringe benefit cost per permanent FTE.

ANNUAL MERIT AND COST OF LIVING ADJUSTMENTS



The current budget includes a cost of living adjustment of 3%, merit increases of up to 4% based on individual performance and longevity incentive pay of one day per year an individual has been employed 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 \$14.5 million, which is a decrease of 1.4% over fiscal year 2006/2007 budgeted personal services.

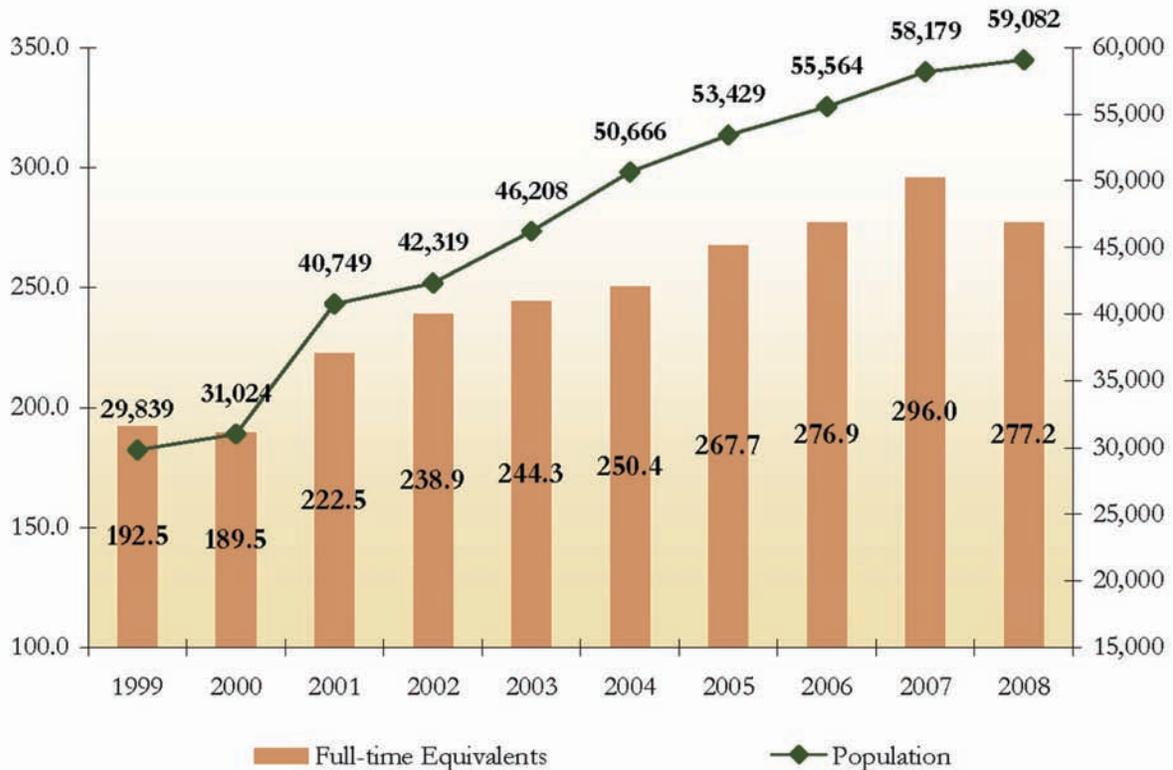
TOTAL LABOR AND FRINGE BENEFIT COSTS



The total anticipated annual Village labor costs, including salaries and fringe benefits for the current and new positions above, is \$22,349,131; a decrease of 3.4% or \$786,521 over the total budgeted labor costs of approximately \$23,135,652 for the period ending September 30, 2007. The net position reductions of \$1.4 million are offset by the increases due to merit, COLA and fringe benefits for remaining positions. The charts below show the historic growth of personal services costs up to the budgeted decrease in 2007/2008.

The services required of the Village have expanded due to both external and internal factors over several years. Staffing costs increased an average of 16.3% per year from 1996/1997 through 2006/2007 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, with a projected population increase in 2007/2008 of 1.5%, FTEs will decrease 3.4%. Efficiency due to technology advances and reduced service levels are anticipated to manage the personnel reduction.

FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



Wellington continues to maintain one of the lowest ratios of employees to population among comparable cities. The chart above illustrates the growing gap of increasing population as employees are reduced.

Employee focus groups evaluate compensation, staffing, training and performance on an ongoing basis, providing recommendations for the Village organizational structure, employee manual, training programs and staffing levels. The following recommendations will be implemented this year:

- ✓ An assessment of the current pension plan will be completed and brought to Council in 2007/2008
- ✓ Revisions and updates to the Employee and Supervisor Manuals
- ✓ University of Wellington training offerings for 2007/2008 will continue to include required course work as well as a reduced amount of professional development and safety courses
- ✓ New policies will be proposed for Domestic Violence leave and alternative work schedules
- ✓ A new applicant tracking system is proposed

CLASS AND COMPENSATION

In March, 2007, the Village implemented an updated Class and Compensation Study. The goal of updating the study is to continue 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 29 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.



Class and Compensation

EMPLOYEE BENEFITS



Health Insurance Competitive Bid

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 the 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 Retirement Health Savings Account. The Village anticipates low health care increases this year as a result of competitive bidding for health insurance in August 2007: less than 7% for health insurance, 4.5% for dental and vision insurance.

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 of service. This provides a post retirement health benefit for our long term employees.



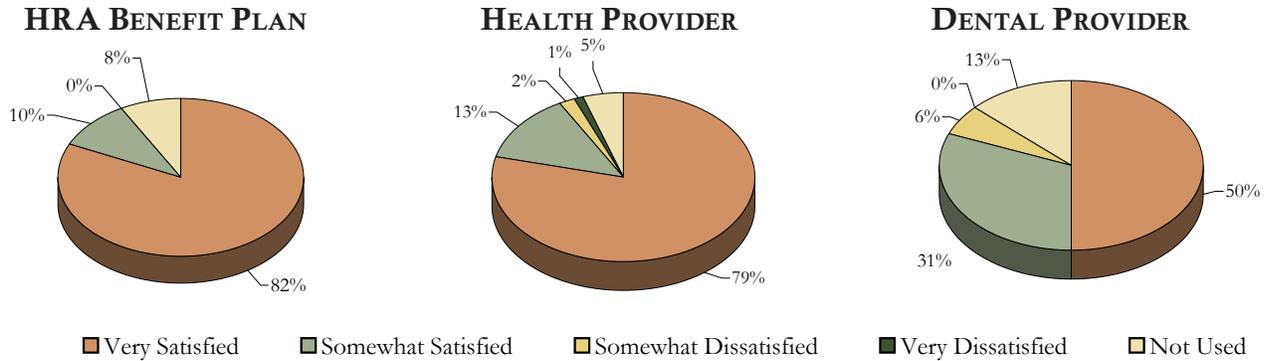
PROPOSED MERIT AND COST OF LIVING ADJUSTMENTS COMPARED TO OTHER LOCAL MUNICIPALITIES

	<u>COLA</u>	<u>Merit</u>	<u>Maximum Available Total</u>
Royal Palm Beach	2.9%	0-5%	7.9%
Greenacres	3.5%	0-4%	7.5%
Wellington	3.0%	0-4%	7.0%
Boca Raton	0.0%	0-7%	7.0%
Palm Beach Gardens	3.8%	0-3%	6.8%
Jupiter	2.0%	4.5% ⁽¹⁾	6.5%
Boynton Beach	2.0%	2-4%	6.0%
Delray Beach	0.0%	0-5%	5.0%
Palm Beach County	5.0%	0.0%	5.0%
West Palm Beach	0.0%	0.0%	0.0%

⁽¹⁾ Average increase

The Village of Wellington remains competitive among similar municipalities by offering a cost of living increase that reflects local economic conditions and by providing a merit system based on job performance.

Village management and benefit consultants conducted an employee benefit survey in February 2007 in order to continue to monitor the satisfaction with some of the current benefits and their programs. A high level of satisfaction was evident: 82% of employees were either satisfied or very satisfied with the HRA Benefit Plan, 79% very satisfied with the health provider, and 81% satisfied or very satisfied with the dental provider.



DEPARTMENT SUMMARIES SECTION

This section provides summary information of each of the departments and divisions within the Village of Wellington. The Village is organized in the functional areas (from largest to smallest):

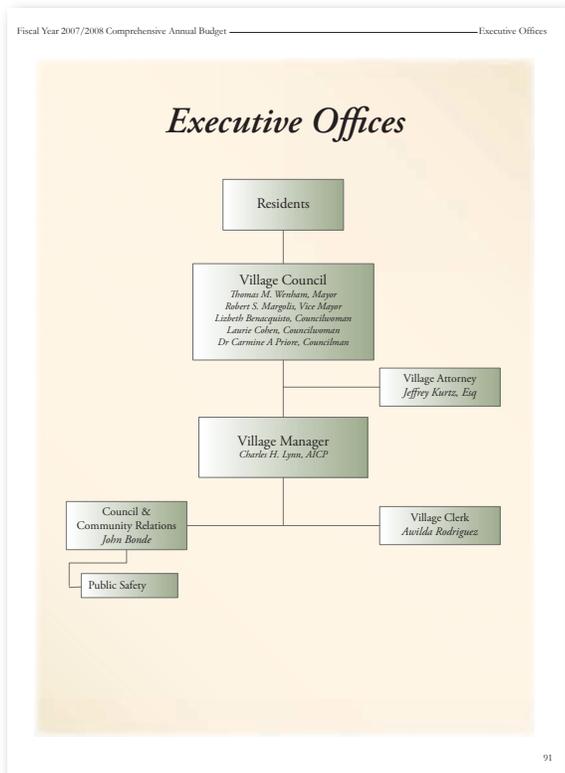
Tiers → Departments → Divisions → Programs

e.g.: Community Services → Leisure Services → Community Programs → Special Events

As a summary, it is intended to highlight the primary functions, goals, objectives and accomplishments of the organizational units. The information provided herein does not include all detailed functions performed by each division or cost center, as their duties and business plans are too voluminous to publish efficiently. Many divisions share goals and objectives as they work together in their achievements. Goals, objectives and performance measures are selected for their relevance to the information highlighted and to give an overview of the performance history.

Staff has made a sincere effort to condense information to provide a basic summary of the many diverse aspects of the Village organizational and financial structure. We therefore did not include restatements of information which is otherwise evident.

Additional data for every division is available in the Village's Service Business Plan, division budget workbooks and departmental business plans. Please contact the Village for more specific information on our organization and business planning.



Executive Offices Fiscal Year 2007/2008 Comprehensive Annual Budget

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
- Public Safety
- Sound Government
- Civic Pride

RESIDENTS

Assistant to the Village Council

Council Member, Vice Mayor, Mayor, Council Member, Council Member

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$59,283	\$86,094	\$83,827	\$85,370	\$194,712
Operating Expenditures	474,283	525,237	557,754	665,200	555,300
Capital Outlay	-	-	-	-	-
Total Village Council	\$533,528	\$611,331	\$641,581	\$750,570	\$750,012

** Assistant to Village Council transferred in from Council & Community Relations for 2007/2008*

GOAL LINK	GOAL	OBJECTIVE
1, 2, 3, 4, 5	Set vision and direct implementation of supporting policies to be implemented	Meet regularly, conduct workshops on significant issues, decide on policy and adopt supporting legislation Promote and encourage public participation in government through partnerships with local businesses, governments, non profits and local and state agencies

PERFORMANCE MEASUREMENT

Measure	Indicator	FY06	FY07	Meets or Exceeds FY07 Target	Target FY08	
Applicants for Boards/Committees	Input	7	7	•	25	
# of Comp Plan Amendments Adopted	Efficiency	9	67	18	•	10
Ordinances Adopted	Efficiency	31	19	15	•	10
Change in Occupational Licenses	Outcome	120	106	239	•	50

** New measure implemented for FY08*

2008 Budget Initiative

- Reduced community grant funding by \$75,000
- Reduced lobbying, consulting and other contracts by \$60,000

How to Use This Section

MISSION STATEMENT

Explains the underlying mission of the department or division.

FUNCTION

Provides an overview of the responsibilities for this department or division. Some departments will share a common mission and have different functions.

VILLAGE CORE VALUE LINK

Aligns departmental or divisional functions with an overall Village Core Value. Goals and objectives link the Values to the strategic plan

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

ORGANIZATIONAL CHART

Describes the supervisory relationship of positions for each division. A departmental chart is shown on the introductory page for each department, and the detail of the division are featured on subsequent pages.

The areas highlighted in green on the divisional organizational charts reflect the positions or contracts funded in that cost center. Brown shaded boxes are used to emphasize a group of positions or division title. Positions listed but not shaded *may* report within the structure shown, but be funded elsewhere for several reasons. The position will appear in another division in green to indicate the area of funding. **Each position is only funded in one unit.**

GOAL LINK	GOAL	OBJECTIVE
↓	Goals Selected on-going goals tied to the division's mission and Village goals	Objective Selected short-term objectives to meet the division's goals

Goal Link

Shows the link between the goals and objectives and the Vision 2022 as defined below:

1. Sustainable Village Government – Financially Sound Providing Superior Services
2. High Quality, Functional Infrastructure – Convenient Daily Living for Residents
3. Premier Place to Live in Palm Beach County – Ideal Choice for Families
4. Distinctive Livable Neighborhoods – Place You Make Home
5. Business and Employment Opportunities – Services and Jobs for Residents within Wellington

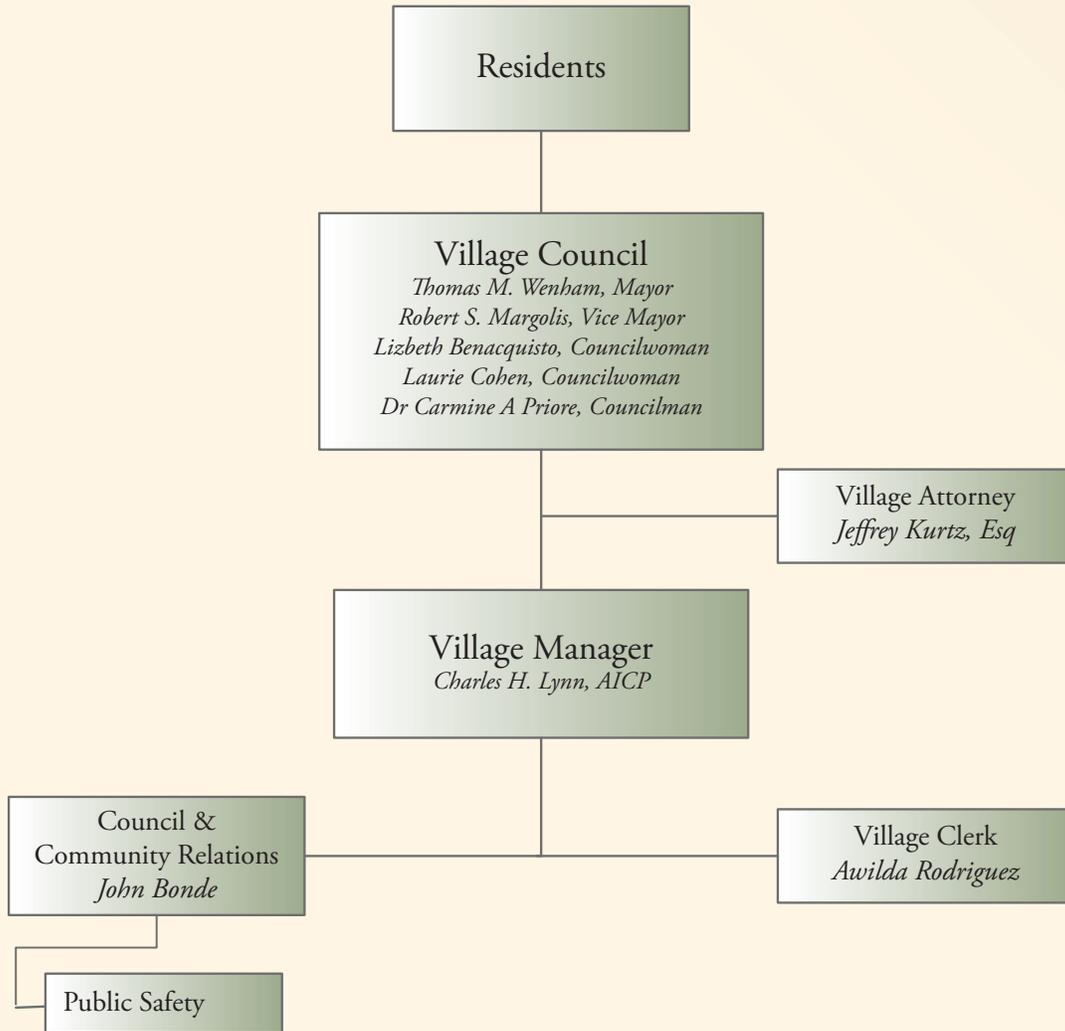
PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Performance Measurement						
Shows statistics for the division's service indicators and performance measures derived from the division's goals and objectives. The indicators measure the following:						
Input – measures resources used to produce an output						
Output – quantity of units produced; results under managerial control						
Efficiency – measures the inputs used per unit of output						
Effectiveness – measures the quality of the product or service						
Outcome – describes qualitative results associated with product or service						



BUDGET INITIATIVE
Highlights steps taken in the budget year to meet budget reductions

Executive Offices



Village Council

MISSION STATEMENT

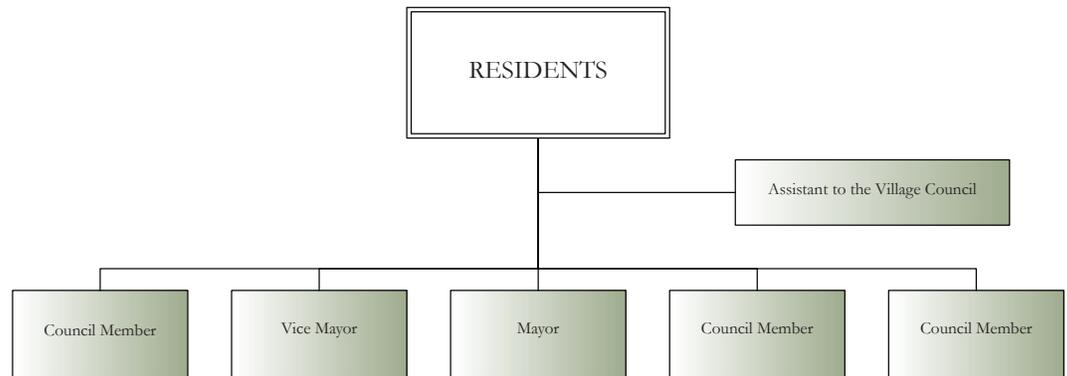
To enhance the quality of life for residents of the Village of Wellington within its range of municipal powers.

FUNCTION

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

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Public Safety
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$59,243	\$86,094	\$83,827	\$85,370	\$194,772
Operating Expenditures	474,283	525,237	557,754	665,200	555,300
Capital Outlay	-	-	-	-	-
Total Village Council	\$533,525	\$611,331	\$641,581	\$750,570	\$750,072
Positions	5	5	5	5	6*

**Assistant to Village Council transferred in from Council & Community Relations for 2007/2008*

GOAL LINK	GOAL	OBJECTIVE
1, 2, 3, 4, 5	Set vision and direct implementation of supporting policies to be implemented	Meet regularly, conduct workshops on significant issues, decide on policy and adopt supporting legislation Promote and encourage public participation in government through partnerships with local businesses, governments, non profits and local and state agencies

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Applicants for Boards/Committees	Input	*	*	*		25
# of Comp Plan Amendments Adopted	Effectiveness	9	67	18	●	10
Ordinances Adopted	Effectiveness	31	19	15		10
Change in Occupational Licenses	Outcome	120	106	239	●	50

** New measure implemented for FY08*



- ★ Reduced community grant funding by \$75,000
- ★ Reduced lobbying, consulting and other contracts by \$60,000

Village Manager

MISSION STATEMENT

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

FUNCTION

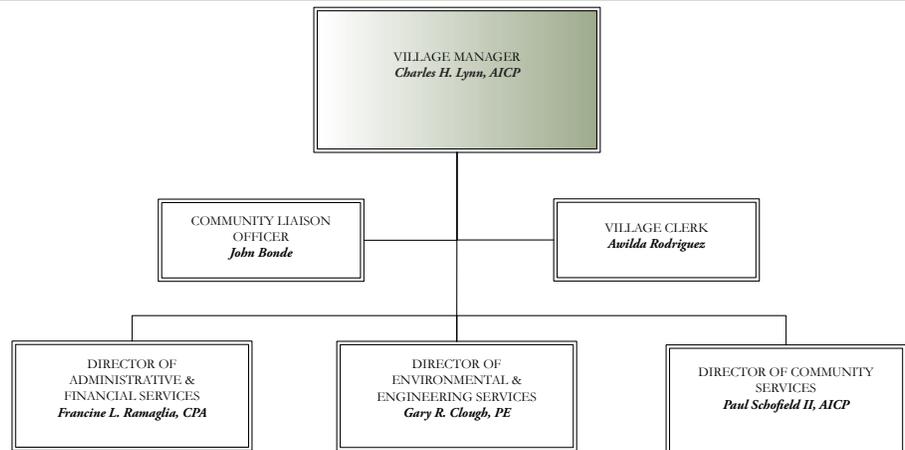
The Village Manager provides leadership and oversight of Village-wide services. The Village Manager advises the Mayor, Council and senior staff on strategic issues that affect the Village.

VILLAGE CORE VALUE LINK

- ◆ Educational Excellence
- ◆ Public Safety
- ◆ Sound Government
- ◆ Civic Pride



- ★ *Reduced outside services by over \$150,000*
- ★ *Transferred support position funding*



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$527,991	\$587,152	\$657,843	\$620,969	\$277,664
Operating Expenditures	151,779	195,117	214,215	249,725	18,515
Capital Outlay	2,419				
Total Village Manager	\$682,189	\$782,268	\$872,058	\$870,694	\$296,179
Positions	5	5	6	5	1

In 2003/2004, the Village Manager's office was restructured to include Council liaison and administrative support functions which reported to the Director of Administrative & Financial Services. In budget years 06/07 and 07/08, personnel were realigned with their historical reporting structure and the Council & Community Relations and the administrative Support Services cost centers were established. The realignment resulted in a total reduction of 3 administrative positions.

GOAL LINK	GOAL	OBJECTIVE
1, 2, 3, 4, 5	Provide leadership and oversight of Village wide governance, functions, services and projects	<p>Direct services to be delivered as set forth in the strategic plan, the budget and Council priorities</p> <p>Provide Council with a recommended budget that falls with the strategic plan and village wide goals at the lowest attainable millage rate</p> <p>Serve as Village representative for the media; federal, state & local agencies; legislative organizations, and with other local organizations and businesses</p>

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Consecutive Years of Balanced Budget Proposals with No Tax Rate Increase	Outcome	2	3	4	●	5
% of Departmental Goals Achieved	Outcome	88.5%	118%	77.25% *		100%

*Revised Measurement Method

Council & Community Relations

MISSION STATEMENT

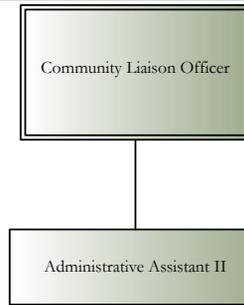
Create and maintain a responsive community link between Village Council and government and Village residents, homeowners associations and sports providers.

FUNCTION

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

- ◆ Educational Excellence
- ◆ Public Safety
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services				\$254,238	\$249,722
Operating Expenditures				5,700	5,700
Capital Outlay				-	-
Total Council & Community Relations				\$259,938	\$255,422
Positions				4	2

**New division for Fiscal Year 2006/2007*

Division was established in budget year 2006/2007 to support the Village Manager’s office in Council liaison functions. Initially serving as the cost center for the Assistant to Council position, this position was transferred to the Village Council funding source to reflect the direct support provided by the position.

GOAL LINK	GOAL	OBJECTIVE
3	Provide communications between public safety entities and Village government which provides better public safety services to residents	Discuss public safety issues weekly with PBSO Develop a weekly plan of action to address resident concerns
3	Provide effective & timely communications between Council & Residents	Complete all resident communications for Council within 48 hours of the request on 95% of requests
4	Design and implement Neighborhood Outreach program to improve communications between the Village and community organizations	Develop test program with outward focus in conjunction with Village departments for two annual presentations in 07/08

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Customer Service Requests/Contacts	Input	*	*	971 (1)	●	240
Meetings Coordinated for Council	Output	*	*	44 (1)	●	96
Neighborhood Meetings Attended	Output	*	*	3 (1)		25
% On-time Ebetterplace Responses	Efficiency	33	10	67% (1)		95%
Law Enforcement Survey Favorable Response:	Outcome	89%	*	87%		90%

**Not Measured
(1) Newly created division implemented during FY07, measures are not for full year*



- ★ Eliminated one position
- ★ Transferred Assistant to Council position to Village Council

Public Safety

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 and 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

- ◆ Family
- ◆ Public Safety
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	-	-	-	-	-
Operating Expenditures	\$4,634,172	\$5,031,954	\$5,099,928	\$5,746,303	\$6,457,161
Capital Outlay	-	3,587	137,603	14,740	-
Total Public Safety	\$4,634,172	\$5,035,541	\$5,237,531	\$5,761,043	\$6,457,161
Positions	83	88	88	102	116

The Village of Wellington does not provide direct fire rescue services to its residents. It is part of a Palm Beach County Fire Rescue MSTU (Municipal Services Taxing Unit) for provision of fire rescue.

GOAL LINK	GOAL	OBJECTIVE
3	Become the "model" contracted policing agency in the state of Florida	Foster an atmosphere of fairness, professionalism, respect and community service
2	Proactively control traffic and reduce traffic crashes	Provide enhanced traffic enforcement Deployment of the District 8 "Street Team"

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual		
		FY05	FY06	FY07
Property Crimes	Input	1,114	1,206	1,169
Domestic Crime Rate	Input	0.02%	0.02%	0.02%
Calls for Service	Input	40,228	32,458	36,714
Traffic Tickets	Output	10,850	10,989	11,283
Traffic Stops	Output	9,780	10,034	10,474
Calls for Service per Deputy	Efficiency	1,006	1,031	895
Traffic Crash Rate	Effectiveness	0.025	0.023	0.024
Violent Crime Rate	Effectiveness	0.0028	0.0028	0.0028



- ★ Added 2 deputies
- ★ Added 11 crossing guards
- ★ Added 1 part-time cadet

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

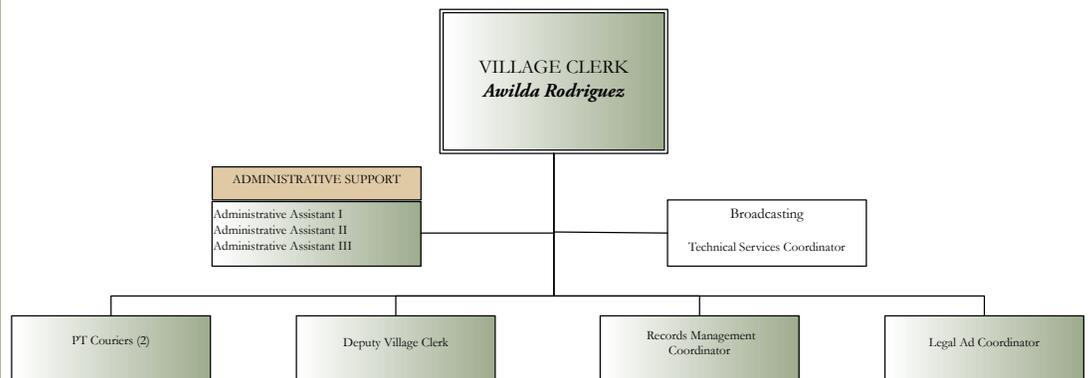
The Village Clerk is responsible for overseeing municipal elections, maintaining and providing public records, liaising with Boards and Committees, legal advertising, broadcasting and telecommunications functions.

VILLAGE CORE VALUE LINK

◆ Sound Government



- ★ *Reduced document shredding budget by \$8,000*
- ★ *Reduced postage, printing and advertising costs by \$44,000*



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$375,610	\$464,856	\$443,214	\$540,931	\$598,281
Operating Expenditures	361,988	379,467	497,447	632,058	616,198
Capital Outlay	32,648	-	9,144	28,910	153,415
Total Village Clerk	\$770,245	\$844,323	\$949,805	\$1,201,899	\$1,367,894
Positions	9	9	9	9	9

GOAL LINK	GOAL	OBJECTIVE
1	Administer the public records process including certifying and recording public documents and disseminating information to public, regulatory agencies and other requesting parties	Provide 3 to 5 day turnaround on routine public information requests
1	Maintain and enhance document storage and retrieval system to expedite document search and reduce processing time	Expand electronic filing system by scanning documents and maintaining proper electronic filing allowing self retrieval of documents
1	Schedules, advertises, records and provides information on Council meetings and actions at public meetings	Maintain a current and accurate database of public meetings, minutes, summaries of actions and public information requests
2	Coordinate municipal elections including candidate filing and certifying results in accordance with Florida Election Laws	Prepare and distribute accurate and timely results of elections

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Public Information/Records Requests	Input	5,576	1,232	1,618	●	1,236
# of Advertisements Prepared	Output	135	178	138	●	135
Recorded Documents	Output	81	188	251	●	192
% Records Requests Filled in 5 Days	Efficiency	*	*	83%	●	83%
% Action Items Posted within 24 Hours of Meeting	Efficiency	*	*	*		100%

* New measure implemented for FY08

Broadcasting

MISSION STATEMENT

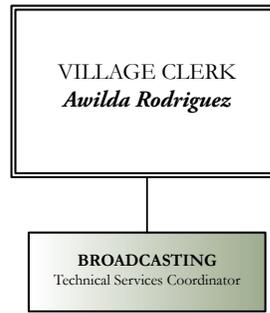
It is the goal of the Village of Wellington government cable television channel to provide effective communication by utilizing cable television, web-based technology and interactive community involvement combined with the use of graphics, sound and video; therefore enhancing the relationship between 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, Village programming and other informational programming, announcements, job postings and press releases.

VILLAGE CORE VALUE LINK

- ◆ Educational Excellence
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$74,670	\$86,445	\$92,139	\$96,373	\$107,682
Operating Expenditures	45,303	55,995	44,311	118,924	56,550
Capital Outlay	287,459	108,501	10,488	11,000	-
Total Broadcasting	\$407,432	\$250,941	\$146,938	\$226,297	\$164,232
Positions	1	1	1	1	1

GOAL LINK	GOAL	OBJECTIVE
2	Provide information and programming that benefits the community	Record and broadcast meetings for Village Council, Boards and Committees Produce in house programming that addresses concerns for the community Provide informational programming during times of crisis
3	Automate and streamline technical processes to ensure timely and accurate data and programming	Increase amount of general topic programming of national, state and local interest

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Meetings Broadcast	Input	88	118	113		120
SCALA Pages Designed & Posted	Output	2,857	2,246	2,153		2,244
Operating Cost per Broadcast Hour	Efficiency	\$16.26	\$15.58	\$24.58		\$18.75
% of Nonrepeating Program Hours	Outcome	*	*	*		41.7%

** New measure implemented for FY08*



- ★ *Reduced video production consulting contract by 87%*
- ★ *Eliminated video editing services*

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, advice and negotiation concerning contracts and agreements; and preparation, review and defense of ordinances and resolutions.

VILLAGE CORE VALUE LINK

◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	-	-	-	-	-
Operating Expenditures	\$660,125	\$760,075	\$814,470	\$750,000	\$750,000
Capital Outlay	-	-	-	-	-
Total Village Attorney	\$660,125	\$760,075	\$814,470	\$750,000	\$750,000
Positions	0	0	0	0	0

GOAL LINK	GOAL	OBJECTIVE
I	Assist the Village in exercising its legal powers in a lawful manner	Provide legal consultation, review and attend Council meetings
I	Represent Village Council and administration in matters including litigation	Make court appearances and prepare litigation documents
I	Ensure that all resolutions, ordinances and contracts adopted by the Village are legally defensible	Review and/or prepare all resolutions, ordinances and contracts for legal sufficiency within the Council agenda deadlines

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Hourly Compensation Rate	Input	\$210	\$235	\$235		\$235



★ *Maintained proposed expenditure budget at 2006/2007 level*

2006/2007 Accomplishments

Executive Offices

- ◆ Developed and adopted a strategic plan for 2007, 2012 and 2022
- ◆ Reduced crime rate through law enforcement services contract planning and negotiation, and working with community groups
- ◆ Installed a 5-meter satellite downlink to increase programming for Channel 18
- ◆ Developed and aired first half-hour television program called Wellington Views
- ◆ Completed all upgrades to Channel 18 facilities
- ◆ Recovered \$130,000 in reimbursable legal fees and fines
- ◆ Completed upgrade to EZ Agenda process to improve electronic approvals
- ◆ Assigned two deputies to work traffic enforcement as primary assignments - Increased attention to Traffic Enforcement resulting in reduced traffic fatalities
- ◆ Hurricane Wilma Disaster Response
- ◆ Tropical Storm Ernesto Response
- ◆ Renewed the Law Enforcement Services Agreement
- ◆ Completed Sub-Station Renovation
- ◆ Property Crime Action Plan
- ◆ POP Action Plan
- ◆ Senior Issues Action Plan
- ◆ Traffic Crash Rate Declined to .024 compared to FY05 Rate of .025



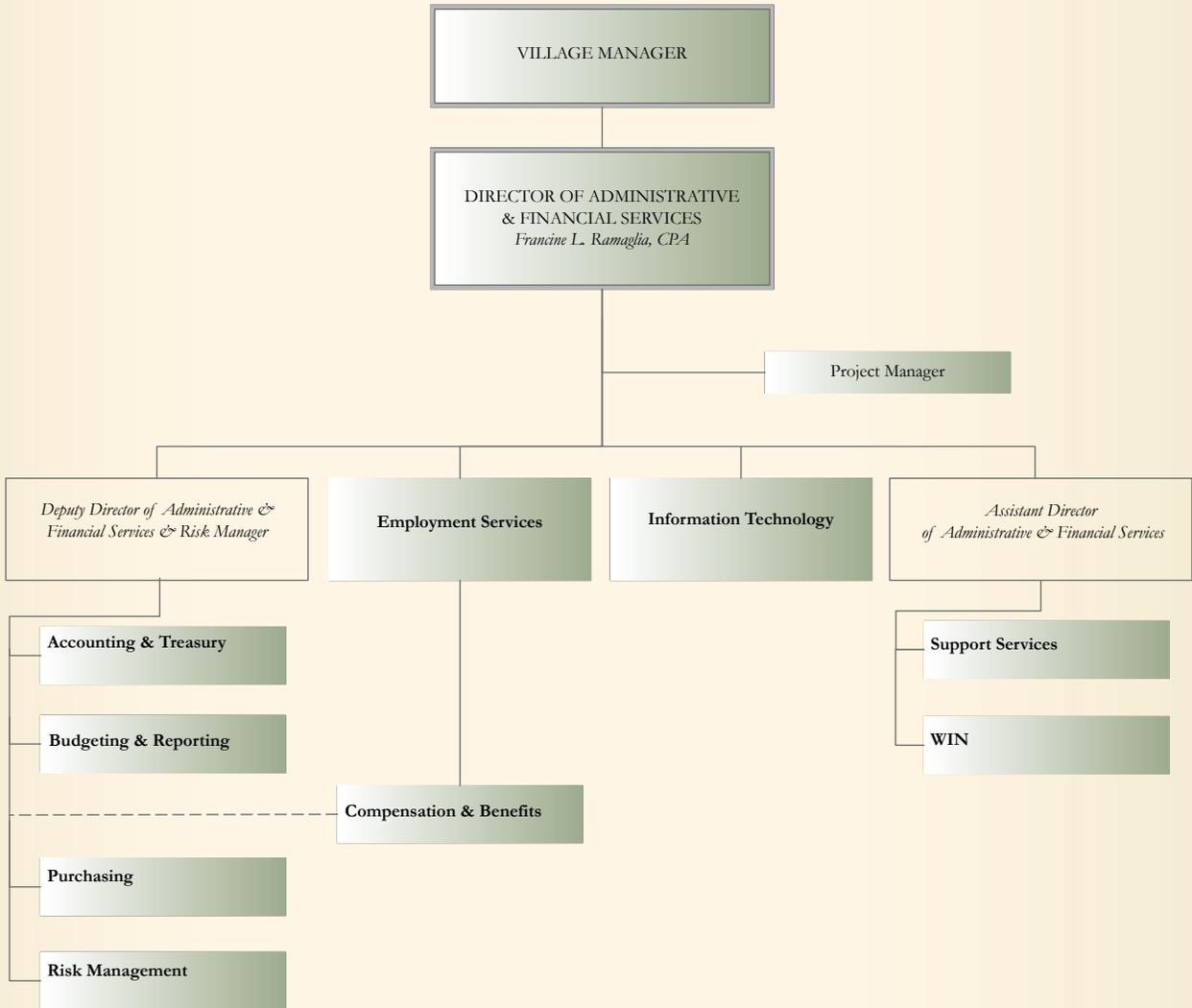
2006/2007 Awards

- ◆ United Way Employee Campaign Award - Bronze Level
- ◆ City Innovations Showcase hosted by the Florida League of Cities - Highlighted for seven programs



Employees complete forms for the Employee Giving Campaign

Administrative & Financial Services



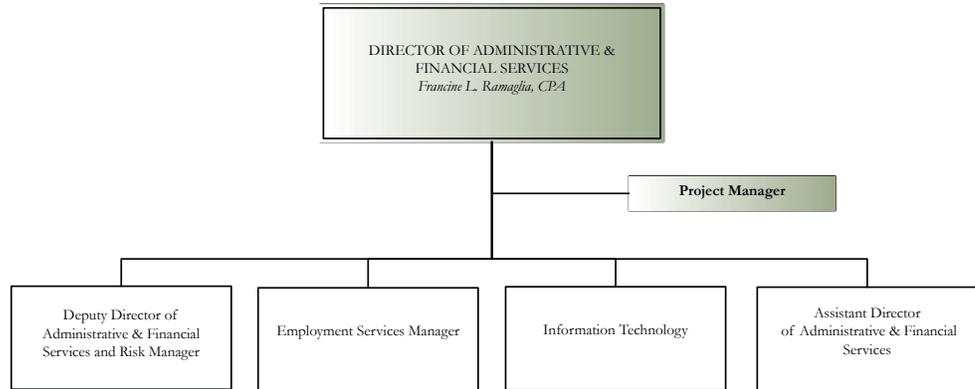
Administrative & Financial Services

MISSION STATEMENT

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.

FUNCTION

Responsible for providing leadership in management for activities of the Executive offices and Administrative & Financial Services to meet Village-wide goals and objectives. These functions include budgeting, accounting, human resources, payroll, procurement, compliance, public information and information technology.



GOAL LINK	GOAL	OBJECTIVE
1	Facilitate and execute strategic planning process and the means of reporting progress toward achievement	Define core services and identify funding priorities and sources through budget and other methods annually Prepare and maintain Village short and long-term Financial Plan for Sustainability Evaluate and refine performance measurement system
1	Provide technical assistance and serve as information resource for support services, communications, employment services, IT, procurement, financial, risk, and budgetary functions	Direct and review preparation and distribution of Council agenda, informational and regulatory filings, analyses, website information and Village publications in a timely manner Provide reliable, easy to use, accessible reports, information and supporting documentation to Council, departments, regulatory agencies and the public
1	Minimize the negative impacts of property tax reform	Suggest changes in organizational structure and in types of services provided; evaluate staffing levels and prepare a reduction and transition plan Evaluate specific programs and other contractual services throughout the village for adequate and appropriate cost recovery for users while increasing cost effectiveness Invest Village funds to ensure fiduciary responsibilities: maximize earnings while maintaining safety of principal and liquidity for cash flows Identify appropriate opportunities and obtain policy direction for assessments for resident driven projects
1	Research, develop and recommend village-wide and departmental policies & procedures	Perform regular procedural reviews and administrative studies to maintain policy currency

Administrative & Financial Services

VILLAGE CORE VALUE LINK

- ◆ Sound Government
- ◆ Civic Pride

EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$252,915	\$210,878	\$224,874	\$563,716	\$294,674
Operating Expenditures	12,499	43,197	41,125	43,910	8,475
Capital Outlay	5,170	-	1,050	-	14,098
Total Administration	\$270,583	\$254,076	\$267,049	\$607,626	\$317,247
Positions	3	3	4	7	2

The Support Services division creation for Fiscal Year 2007/2008 shifted five positions from the Administration cost center to more clearly account for the department's reporting structure and costs of Village administration and administrative assistance. The Management Analyst position was moved to Accounting & Treasury.

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Press Releases Distributed	Output	185	190	100		80
Required Investment Training Hours Met	Efficiency	24	16	24	●	24
% Monthly Financial Reports Distributed On Time	Efficiency	41.7%	16.7%	91.7%		100%
Maintain or Improve Village Bond Rating	Outcome	AA-	AA	AA	●	AA



- ★ *Creation of Support Services division through transfer in from other division*
- ★ *100% reduction in contracted services expense*

Support Services

MISSION STATEMENT

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.

FUNCTION

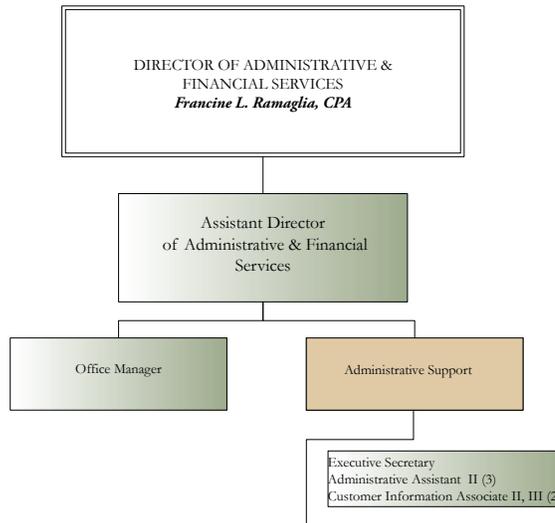
Responsible for providing administrative support for activities to meet Village-wide goals and objectives. These functions require the division to (analyze the need of services) and provide staff to meet the need.

VILLAGE CORE VALUE LINK

◆ Sound Government



- ★ New division created to reflect reporting structure and functional grouping
- ★ Transferred in 8 administrative positions
- ★ Added back intern program to maximize efficiency
- ★ Eliminated weekly activities reporting and special projects services



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services					\$718,432
Operating Expenditures					9,750
Capital Outlay					-
Total Administrative Support Services					\$728,182
Positions					8

All positions in the new Support Services division were existing and transferred in from Village Manager, Administration and Accounting & Treasury. Total position reduction for 2007/2008 is one.

GOAL LINK	GOAL	OBJECTIVE
1	Manage and organize activities, functions and projects within the Administrative and Financial Services Division	Provide quality professional administrative, clerical, and project support to the Division by directing and coordinating workflow and assignments
1	Provide effective and efficient oversight and management of the Council agenda process	Administer the Village Council agenda process through coordination, review, publishing and distributing of agendas in a timely manner
1	Promote first line of contact customer service at main receptionist desk to meet resident and internal/external customer needs	Provide coverage of telephone system and front desk to ensure all incoming calls and walk-ins are promptly and courteously attended to
1	Act as central portal of all incoming and outgoing mail and communications	Distribute mail to correct recipient within one business day

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Council Transmittals	Output	330	456	346		300
# of Council Agendas	Output	22	22	22	●	22
% of Agendas Delivered on Time	Efficiency	*	*	4%		75%

Wellington Information Network

MISSION STATEMENT

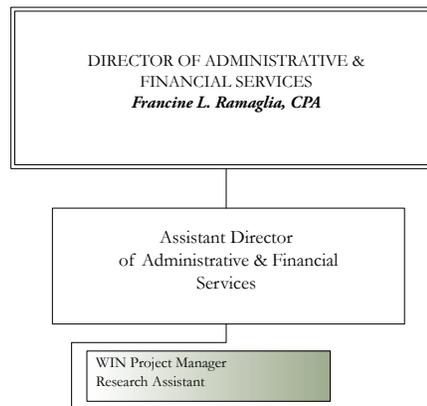
To streamline and produce communications between the Village and residents in order to deliver the highest possible level of services to our internal and external customers.

FUNCTION

Responsible for the design, coordination and publication of communications and public information to citizens and employees through marketing, print and the media.

VILLAGE CORE VALUE LINK

- ◆ Educational Excellence
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$161,768	\$306,105	\$212,421	\$309,874	\$166,526
Operating Expenditures	179,367	174,342	177,151	228,200	100,166
Capital Outlay	6,386	8,600	-	-	-
Total WIN	\$347,522	\$489,046	\$389,572	\$538,074	\$266,692
Positions	2	6	4	4	2

GOAL LINK	GOAL	OBJECTIVE
3	Disseminate information on Village operations, services, community events and programs to inform residents and increase participation in government	Reduce timelines and production of publications, announcements, press releases and newsletters
3	Proactively interact with internal and external sources to obtain the most current, accurate and relevant information to be disseminated	Enhance the informational gathering process by frequently communicating deadlines and publishing dates with departments and news agencies and other media outlets
5	Provide a source of information and Village events to employees	Publish and maintain Employee Newsletter

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Publications Produced	Output	52	27	40		15
# of Employee Newsletters Published	Output	5	1	4	●	4
# of Press Releases	Output	185	192	100		80
% of Publications Produced by Deadline	Efficiency	*	90%	95%		100%



- ★ Eliminated 28 publications, advertisements and promotional items
- ★ Transferred one position to Budgeting & Reporting division

Employment Services

MISSION STATEMENT

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

FUNCTION

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, policy and procedure decisions, and manage dispute resolution processes.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Public Safety
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$40,372	-	\$13,199	\$256,737	\$284,591
Operating Expenditures	359,391	291,615	421,054	267,500	191,700
Capital Outlay	-	-	-	9,500	-
Total Employment Services	\$399,763	\$291,615	\$434,253	\$533,737	\$476,291
Positions	0	0	0	3	3

GOAL LINK	GOAL	OBJECTIVE
I	Direct and improve internal and external recruitment efforts	Expand recruiting services to Village personnel to include initial phone screenings, initial review of resumes, and telephone reference checks
I	Design, develop, and implement Village policies and procedures that respond to and anticipate Village and employee needs	Update employee manual in FY 2008 and related policies encompassing employment practices as needed
I	Manage the administration of personnel records to comply with all state, federal, and Village standards	Attain 100% in compliance with all local, state and federal regulatory requirements; reduce # findings from annual wage & hour audit by 5% annually
I	Direct Village training and development programs in response to specific needs of the Village and its employees including facilitation of Employee Manual training and Supervisor Training through the University of Wellington	Conduct quarterly new hire employee orientation and semi-annual Supervisor Training

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Applications Processed	Input	3,134	*	1,486	●	500
% of Positions Filled	Effectiveness	86.5%	89.4%	92.9%	●	92%
# of Findings & Recommendations from Annual Wage & Hour Audit	Efficiency	31	26	(1)		22
% Favorable Responses to U of W Training	Outcome	*	*	93%		100%

* Not measured or new measure
(1) Not Available



- ★ *Reduced contractual services by \$30,000 and cut temporary assistance*
- ★ *Eliminated University of Wellington career development offerings*

Information Technology

MISSION STATEMENT

To continually improve information technology to meet and exceed the needs of Village residents and employees while maintaining a forward-thinking, proactive approach to planning for future growth.

FUNCTION

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.

VILLAGE CORE VALUE LINK

- ◆ Recreational & Cultural Opportunities
- ◆ Environmental Respect
- ◆ Sound Government

DIRECTOR OF ADMINISTRATIVE &
FINANCIAL SERVICES
Francine L. Ramaglia, CPA

Contract Services
SunGard HTE

EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	-	-	-	-	-
Operating Expenditures	\$1,143,242	\$1,216,611	\$1,271,412	\$1,298,600	\$1,328,950
Capital Outlay	315,974	263,925	399,580	235,590	80,610
Total Information Technology	\$1,459,216	\$1,480,536	\$1,670,992	\$1,534,190	\$1,409,560
Positions	0	0	0	0	0

GOAL LINK	GOAL	OBJECTIVE
1	Maintain access to critical systems	Achieve H T E Applications uptime at 99%
2	Maintain and monitor systemwide security measures to minimize risks to organizational safety and integrity	Stay current on security risks, monitor compliance with security protocol, and enhance communication with staff of risks and policies
4	Provide and maintain customer friendly electronic communications and access	Develop webcasting archives for committees; implementing at least 3 additional archives this year
3	Grow resident interaction with electronic systems	Build wi-fi implementation plan

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Network Users Supported	Input	225	245	270	●	250
WiFi Implementation Plan Development	Output	*	*	*		Yes
Committee Archives Available	Output	*	*	1		3
HTE Application Uptime %	Effectiveness	100%	100%	99%		100%
80% score of 4 or 5 on Customer Service Survey	Outcome	*	85%	*	●	80%

* Not measured or new measure



★ *Evaluation and prioritization of hardware replacements reduced total budgeted hardware cost by over 50%*

Accounting & Treasury

MISSION STATEMENT

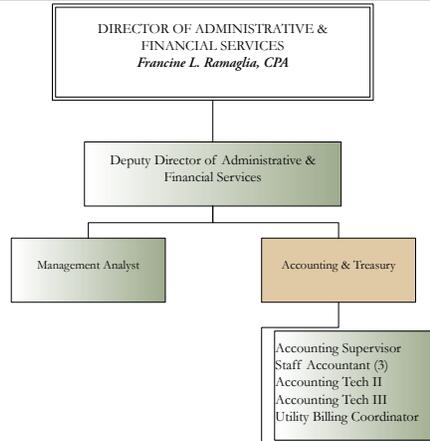
Maintain relevant, accurate and timely financial reports and internal control systems to meet all Village financial needs in accordance with Generally Accepted Governmental Accounting Principles as well as Local, State and Federal guidelines and requirements.

FUNCTION

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

VILLAGE CORE VALUE LINK

◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$260,251	\$467,922	\$568,909	\$647,873	\$800,810
Operating Expenditures	192,380	260,725	356,205	279,500	220,500
Capital Outlay	2,221	1,073	-	-	-
Total Accounting & Treasury	\$454,852	\$729,720	\$925,114	\$927,373	\$1,021,310
Positions	3	6	9	8	9

GOAL LINK	GOAL	OBJECTIVE
1	Develop, implement and monitor compliance with financial rules and regulations over cash management, grants compliance and reporting, payables and procurement, payroll, reporting, etc	Provide a continuous program of internal control evaluations including internal and grant audits; provide training and assistance to users of financial and payroll systems
1	Monitor departmental receipt and disbursement of funds and ensure transactions are in accordance with GAAP, Federal, State, County and Village laws and regulations	Coordinate the annual Village audit and prepare Comprehensive Annual Financial Report and related regulatory reports Prepare complete financial analyses monthly and at fiscal year end and provide reports to departments
1	Maintain internal control over capital assets and debt management	Record capital transactions in timely manner and inventory fixed assets annually Monitor debt service payments and requirements and compliance with debt covenants

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Grants Monitored	Input	14	16	14	●	10
# of Internal Audits Performed	Output	*	*	17	●	20
Average Investment Yield	Effectiveness	0.89%	4.64%	5.28%	●	4.00%
# of Management Letter Comments	Outcome	0	0	0	●	0
GFOA CAFR Award of Excellence	Outcome	Yes	Yes	Yes	●	Yes



- ★ *Reduced add-on audit & budget review services by \$35,000*
- ★ *Eliminated special projects and detail analytical support contracts for \$40,000 reduction*
- ★ *Reduced scheduled training & travel for staff*

Budgeting & Reporting

MISSION STATEMENT

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.

FUNCTION

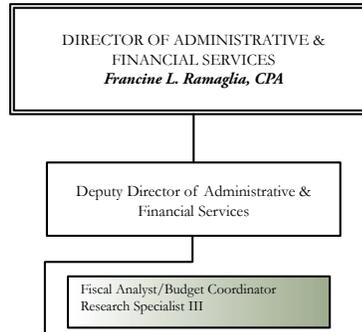
Responsible for the coordination, development, preparation, publication and implementation of the Village Comprehensive Annual Budget

VILLAGE CORE VALUE LINK

◆ Sound Government



- ★ Transferred in research position to maximize reporting function
- ★ Reduced budget document publication costs by 40%
- ★ Eliminated outside budget preparation assistance services



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$120,864	\$51,637	\$63,872	\$75,143	\$183,082
Operating Expenditures	31,330	80,060	7,627	28,400	15,700
Capital Outlay	-	3,520	-	-	-
Total Budgeting & Reporting	\$152,194	\$135,217	\$71,499	\$103,543	\$198,782
Positions	3	3	1	1	2

GOAL LINK	GOAL	OBJECTIVE
1	Coordinate an annual budget process which is participative and timely	Increase division participation in budget preparation meetings Minimize manual information entry using single data sources Continue to update budget process to provide uniform and comprehensive information by budget deadlines Continue to earn GFOA Distinguished Budget Presentation Award
1	Coordinate preparation and presentation of annual update to Capital Improvement Plan	Establish consistent and current project request, information gathering and reporting process Update automated reports for capital projects
1	Implement and maintain a comprehensive strategic plan	Integrate the Village strategic plan with annual budgeting through a unified process

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Tax Calls Received	Input	*	34	36	●	30
# of Budget Transfers & Amendments	Output	138	99	116	●	90
% Performance Measurement System Updated	Effectiveness	*	5%	15%		70%
GFOA Distinguished Budget Presentation	Outcome	Yes	Yes	Yes	●	Yes

Compensation & Benefits

MISSION STATEMENT

Maintains relevant, accurate and timely employee compensation and benefit systems to meet all Village financial needs in accordance with Generally Accepted Governmental Accounting Principles as well as Local State and Federal guidelines

FUNCTION

Responsible for processing timekeeping records, payroll and employee compensation and benefits. Provides employees with benefit information and election processing. Administers COBRA elections and workers compensation claims.

VILLAGE CORE VALUE LINK

- ◆ Educational Excellence
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$292,487	\$372,822	\$329,649	\$702,472	\$504,934
Operating Expenditures	76,708	54,898	37,587	47,000	33,650
Capital Outlay	-	-	-	-	-
Total Compensation & Benefits	\$369,196	\$427,720	\$367,236	\$749,472	\$538,584
Positions	2	2	2	2	2

GOAL LINK	GOAL	OBJECTIVE
1	Manage and monitor compliance with FMLA and Worker's Compensation	Maintain loss ratio of .80 or less
1	Manage the development of pay specifications and compensation parameters, internal and external equity, and classification status to remain competitive within the market and maintain pay equity throughout the organization	Conduct bi annual market studies and internal equity studies as needed
2	Support a healthy lifestyle and encourage "preventative maintenance" through additional employee benefits and education	Provide semi annual health screenings to all employees and vaccinate 75% of eligible new hire "at risk" employees within 6 months of hire. Educate 100% of all eligible new hire "at risk" employees about Hepatitis B

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Worker's Comp Cases	Input	19	29	18	●	18
Payroll Checks Issued	Output	1,954	2,263	2,232	●	2,000
Worker's Compensation Loss Ratio	Effectiveness	0.14	1.12	0.27	●	0.80
# of Position Reclassifications due to Class & Comp Studies	Outcome	76	NA	NA	●	32



- ★ Reduced proposed spending on wellness programs by over 75%
- ★ Reduced travel & training for staff
- ★ Eliminated University of Wellington bonuses

Purchasing

MISSION STATEMENT

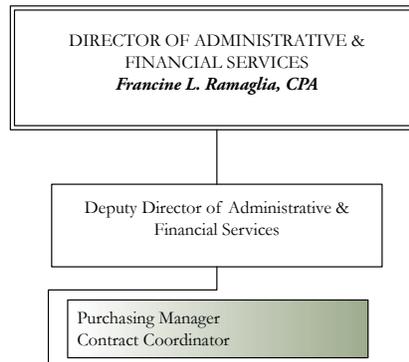
To coordinate the procurement of materials, supplies, equipment and services in accordance with the Village Purchasing and Procurement Policy approved by the Village Council.

FUNCTION

Responsible for the effective oversight and implementation of the procurement, bidding and contract process in compliance with Village policy and is responsible for fixed asset and inventory management.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$137,471	\$207,705	\$298,672	\$389,904	\$215,758
Operating Expenditures	150,771	141,774	156,382	153,500	162,200
Capital Outlay	1,285	-	-	-	1,606
Total Purchasing	\$289,526	\$349,479	\$455,054	\$543,404	\$379,564
Positions	3	2	5	5	2

GOAL LINK	GOAL	OBJECTIVE
1	Maintain purchasing policies which comply with Federal regulations, State statutes and Village priorities	Provide quarterly review of policies to assure compliance with mandates
1	Comply with statutory requirements for all legal advertisements	All construction bids over \$200,000 advertised for 21 days All construction bids over \$500,000 advertised for 30 days

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Bids Awarded	Output	22	38	30		50
Purchase Orders Processed	Output	973	1,016	838		1,200
% of POs Issued within 72 Hours	Efficiency	99%	99%	87%	(1) ●	97%
% of Bids Solicited within 2 Weeks	Efficiency	*	*	89%		95%

* Not measured or new measure

(1) Increase in PO issuance timing due to FY07 creation of managerial review committee intended to enhance awareness of proposed purchases. Process is anticipated to change in FY08, reducing the PO issuance time.



- ★ Reduced travel & training for staff
- ★ Decreased office supply budget and coffee provisions
- ★ Transferred one position to Accounting & Treasury
- ★ Eliminated one position

Risk Management

MISSION STATEMENT

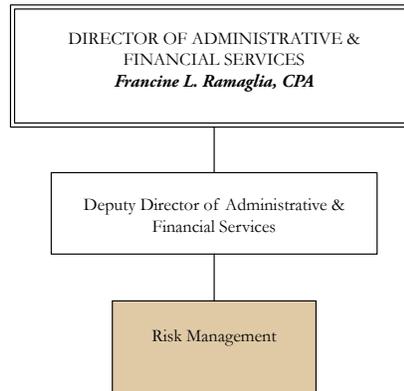
To provide the Village Council, its employees and residents, with professional Risk Management services including claims administration, vendor contact and risk reduction services. To insure and safeguard the assets of the Village against unauthorized use, theft or loss through the appropriate controls.

FUNCTION

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

VILLAGE CORE VALUE LINK

◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	-	-	-	-	-
Operating Expenditures	517,820	599,619	859,355	1,210,000	1,348,050
Capital Outlay	-	-	-	-	-
Total Risk Management	\$517,820	\$599,619	\$859,355	\$1,210,000	\$1,348,050
Positions	0	0	0	0	0

GOAL LINK	GOAL	OBJECTIVE
1	Administer procurement of adequate insurance on Village assets	Secure, manage, monitor and review compliance with appropriate property, liability and casualty insurance and worker's compensation program Manage all claims and administer assistance to Village Attorneys including insurance company for effective claims resolution
1	Highlight safety strategies and reward employees who meet predetermined criteria for reducing insurance claims	Institute an incentive program for reducing insurance claims

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Real Property Insured (millions)	Input	\$20.9	\$29.7	\$41.9	●	\$42.0
% Assets Out of Compliance	Efficiency	2%	2%	0%	●	0%
% of WC "Safe Months" (<3 Incidents)	Outcome	83%	67%	92%	●	80%
% Worker's Comp Cases Closed by Year End	Outcome	*	79%	59%		75%

*Not Measured



★ Eliminated training & travel expense

2006/2007 Accomplishments

Administrative & Financial Services

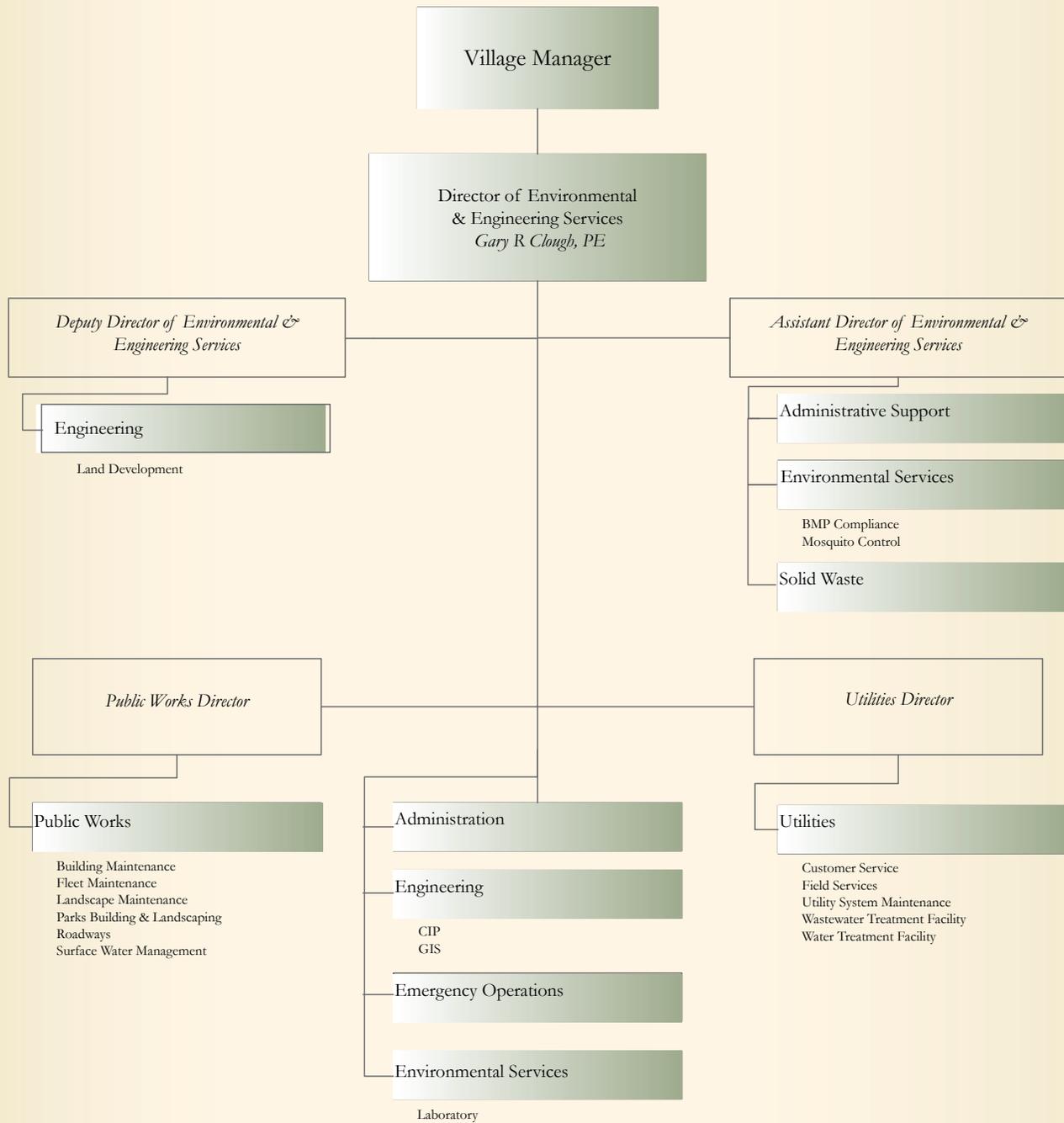
- ◆ Bid and subsequently renegotiated Health insurance to reduce annual premiums by as much as \$150,000
- ◆ Bid Property & Liability insurance, producing significant savings
- ◆ Received no significant audit comments or audit adjustments
- ◆ Updated debt policy
- ◆ Developed and implemented new security protocols for information system access
- ◆ Commenced implementation of the new timekeeping system
- ◆ Participated in Solid Waste bid and review process
- ◆ Coordinated and assisted in various interdepartmental studies including Leisure Services and Utilities
- ◆ Introduced new safety suggestion procedures between departments and Safety Committee
- ◆ Exceeded Fiscal Year 2007 target investment yield by 78 basis points
- ◆ Implemented updated budgeting process aligned with strategic plan
- ◆ Coordinated and implemented revised capital planning process and reporting
- ◆ Developed electronic entry process for annual budget information
- ◆ Increased utilization of project accounting function for expense tracking
- ◆ Participated in strategic planning sessions and new revenue development teams
- ◆ Reduced cost of University of Wellington coursework by 59% over prior year
- ◆ 100% of all Village employees attended at least one University of Wellington course
- ◆ Added University of Wellington enrichment series courses to include topics on parenting, finances, personal and financial wellness
- ◆ Re-engineered University of Wellington curriculum to utilize vendors for training job relevant safety courses
- ◆ Reduced cost of Wellness program 37% and increased participation in Wellness program 20% over last year
- ◆ 91% of all open positions filled
- ◆ Received over 4,500 applications/resumes for open positions
- ◆ Created new policies for Emergency Pay and Bloodborne Pathogens
- ◆ Updated policies for Vehicle and Equipment; Background Screening

2006/2007 Awards

- ◆ Distinguished Budget Presentation award for 2006/2007 budget document
- ◆ GFOA Certificate of Achievement for Excellence in Financial Reporting for Fiscal Year 2006
- ◆ Digital City Award



Environmental & Engineering Services



Environmental & Engineering Services

MISSION STATEMENT

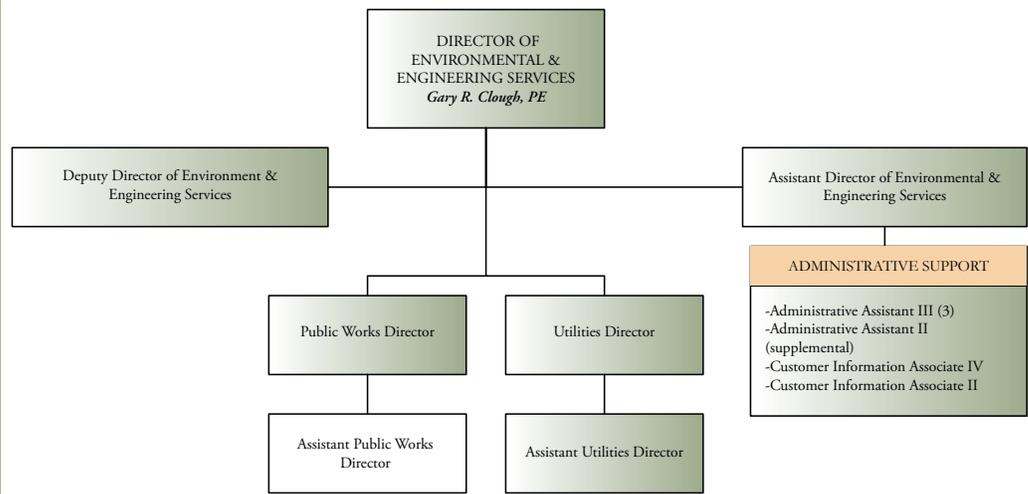
To provide the Council, employees, committees and residents with customer-focused, professional engineering services which include engineering inspection of capital projects and developer provided infrastructure, capital project design and graphic support, and serve as liaison with other governmental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

FUNCTION

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

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government
- ◆ Environmental Respect



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$637,492	\$745,152	\$982,450	\$1,047,536	\$1,159,831
Operating Expenditures	139,541	361,803	4,681,527 ⁽¹⁾	82,848	54,725
Capital Outlay	214,127	1,514,162	249,719	1,420,000	532,251
Total EES Administration	\$991,159	\$2,621,116	\$5,913,695	\$2,550,384	\$1,746,807
Positions	9	10	11	11	11

GOAL LINK	GOAL	OBJECTIVE
1	Promote and take pride in protecting public welfare and safety in safe, welcoming and performance-oriented environment	Achieve recognition for staff recommendations Increase promotion of gRRReat Program
1	Provide, review and update of the Village Comprehensive Plan	Update and revise existing Comprehensive Plan
1	Obtain grant funding	Apply for all eligible grants
3	Involve residents, environmentally friendly educate residents, promote practices,	Conduct Earth Day and Arbor Day Activities

PERFORMANCE MEASUREMENT

measure	indicator	FY05	Actual FY06	FY07	Exceeds FY07 Target	Target FY08
Public Works Telephone Inquiries	Input	18,913	16,848	14,447		15,000
Total \$ amounts of grant applications	Output	*	\$1,092,750	\$2,718,325	●	\$2,000,000
# of attendees to Earth and Arbor Day Events	Effectiveness	*	*	1,500	●	2,000

* Not measured or new measure



- ★ Reduced travel expense
- ★ Reduced postage & printing expenses

Engineering Services

MISSION STATEMENT

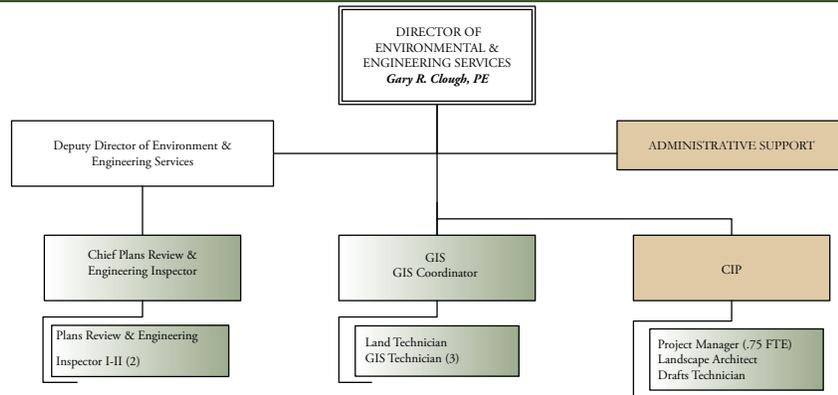
To provide the Council, employees, committees and residents with customer-focused, professional engineering services which include engineering inspection of capital projects and developer provided infrastructure, capital project design and graphic support, and serve as liaison with other governmental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

FUNCTION

Provide 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 serve as liaison with other governmental engineering agencies.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government
- ◆ Community Appearance
- ◆ Equestrian Interests



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services		\$474,068	\$675,540	\$934,759	\$849,990
Operating Expenditures		14,930	60,187	87,831	88,255
Capital Outlay		4,400	-	-	-
Total Engineering Services		\$493,398	\$735,727	\$1,022,590	\$938,245
Positions		8	12	11	11

GOAL LINK	GOAL	OBJECTIVE
4	Engineer, design, review and monitor Village municipal projects and construction contracts	Provide timely design, review and inspection of projects
4	Strive to provide excellent customer service through an expedited plans review process	Provide updated handouts, pamphlets, manuals, forms and applications - Educate customers on Village requirements and standards
1	Expand GIS Services to all Village Departments	Expedite project/map turn around periods
1	Create department specific applications for improved business applications	Add to the Villages innovative technological status

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Telephone Calls Received	Input	27,768	26,530	22,972	●	20,000
Village Maps Updated	Output	202	310	207	●	200
% Reviews Completed in 10 days	Efficiency	94%	98%	99%		100%
Avg Inspection Completion Time (min.)	Efficiency	33	45	54	●	50



- ★ Added GIS Coordinator and GIS Technician positions
- ★ Eliminated one plans review position

Emergency Operations

MISSION STATEMENT

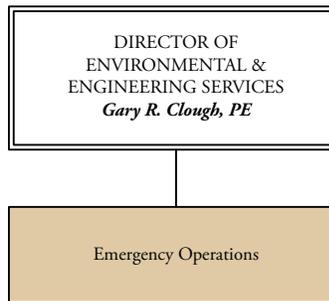
To provide the Council, employees, committees and residents with customer-focused, professional engineering services which include engineering inspection of capital projects and developer provided infrastructure, capital project design and graphic support, and serve as liaison with other governmental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

FUNCTION

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 one unified structure.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services				-	-
Operating Expenditures				76,000	60,000
Capital Outlay				-	52,309
Total Emergency Operations				\$76,000	\$112,309
Positions				0	0

GOAL LINK	GOAL	OBJECTIVE
2	Plan and prepare for possible disasters	Continually update hurricane preparedness plan and other emergency plans
3	Prepare for Equine Herpes Outbreak	Create quarantine area for possible equine herpes carriers
2	Educate Residents	Create and mail Hurricane Preparedness brochure

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds	Target
		FY05	FY06	FY07	FY07 Target	FY08
# of Emergency Events	Input	2	1	2		0
Hurricane Plan Updates	Output	*	Yes	Yes	●	Yes
# of Publications Mailed	Output	*	*	20,000	●	20,000

* Not measured or new measure



- ★ Included postage and printing expense for hurricane information
- ★ Reduced staff training expense

Environmental Services/BMP Compliance

MISSION STATEMENT

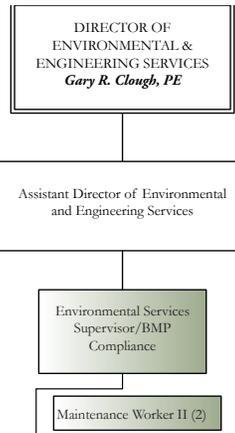
To provide customer focused, health and safety-conscious, and fiscally responsible mosquito control services to residents. To incorporate integrated pest management philosophy in mosquito control services and to implement the Village of Wellington's Best Management Practices for phosphorus control.

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. The division administers the in-house mosquito control spraying program and pest control program.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Equestrian Interests



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services				\$189,100	\$194,875
Operating Expenditures				156,500	100,200
Capital Outlay				16,000	-
Total Environmental Services/BMP				\$361,600	\$295,075
Positions				3	3

GOAL LINK	GOAL	OBJECTIVE
2	Monitor littoral, conservation and wetland areas to ensure compliance with all rules and regulations	Monitor a minimum of once a week
2	Monitor compliance of all BMP rules and regulations	Follow up with all customer inquiries and complaints within twenty-four hours Routinely check manure bins for compliance of Best Management Practices and License all manure haulers
2	Provide mosquito control services to the entire Village and along horse trails	Perform mosquito control when trap count warrant a minimum of one time per week

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# Manure Bins Inspected	Output	*	*	183		200
% of Complaints Resolved in 24 Hrs	Efficiency	*	*	100%	●	100%
# of Mosquito Control Complaints	Effectiveness	*	*	95		0
% Manure Bins In Compliance	Outcome	*	*	83%		100%

* New Division for 06/07: Not Measured



- ★ Planned aerial spraying program
- ★ Discontinued BMP brochure printing
- ★ Eliminated travel expense
- ★ Reduction in spraying chemical required

Laboratory

MISSION STATEMENT

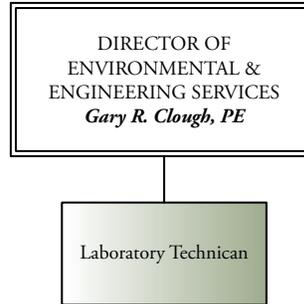
To provide support services for Utility and Public Works Departments by collecting water samples and performing laboratory analysis to qualitatively measure the water to ensure the health and welfare of all users of these services.

FUNCTION

Laboratory is responsible for all field collections as governed by the Department of Environmental Protection. Lab 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

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$60,131	\$66,446	\$69,887	\$76,527	\$84,748
Operating Expenditures	13,860	14,128	15,576	18,150	19,650
Capital Outlay	-	-	-	10,550	54,863
Total Laboratory	\$73,990	\$80,574	\$85,462	\$105,227	\$159,261
Positions	1	1	1	1	1

GOAL LINK	GOAL	OBJECTIVE
1	The Main goal of the Laboratory is to continually comply with the regulations set forth by the DEP, FDOH, and EPA - Full compliance ensures that water quality (whether drinking or environmental water) sampling and testing yield results that are true and certifiable	Attend workshops to remain aware of changes Maintain documentation per requirements Revise standard operating procedures as needed Revise Quality Assurance Manual as needed

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
WATER SERVICES						
% Distribution System Bacteriologicals Analyzed	Output	100%	100%	100%	●	100%
% Raw Water Bacteriologicals Analyzed	Output	100%	100%	99%	●	100%
% Boil Water Bacteriologicals Analyzed	Output	99%	100%	100%	●	100%
% Heterotrophic Bacteriologicals Analyzed	Output	100%	100%	100%	●	100%
WASTEWATER SERVICES						
% Effluent Bacteriologicals Analyzed	Output	100%	98%	100%	●	100%
% Monitor Wells Analyzed	Output	100%	97%	89%		100%
PUBLIC WORKS						
SFWM Water Quality Monitoring - Collected	Input	146	242	129		150
SFWM Water Quality Monitoring - Analysis	Output	432	464	348		350
S.W.A.T. Surface Water - Collected	Input	1,233	1,236	992		1,000



- ★ *Reduced expense for outside publications*
- ★ *Increased budget for analytical chemicals*

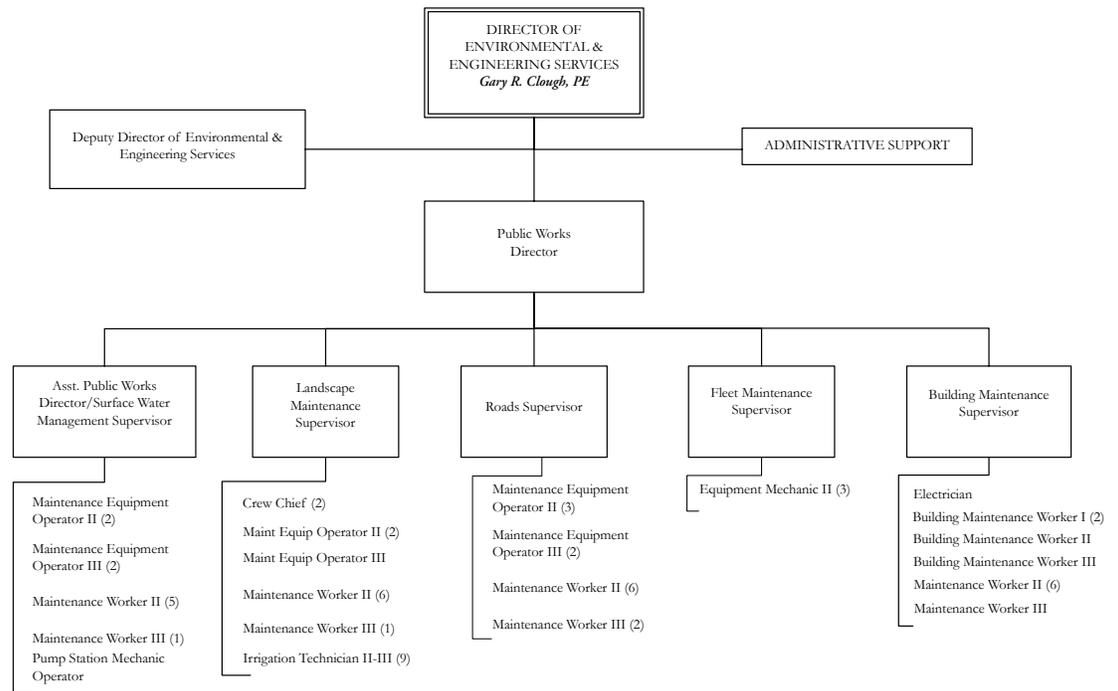
Public Works

MISSION STATEMENT

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

VILLAGE CORE VALUE LINK

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

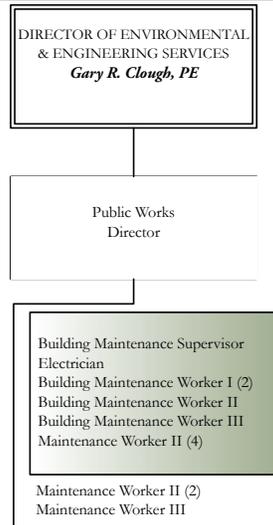


The Public Works Division is comprised of several smaller divisions which share a common mission statement. Since the department works closely and within the same sphere of work, the above chart illustrates the interdependence of this division and the divisions within. Over the next pages, each of the divisions within this division will be illustrated and explained to better show the link between them.

Building Maintenance

FUNCTION

To keep Village-owned and leased buildings in good appearance and working order by maintaining the plumbing, electrical fixtures, mechanical systems, and the structures themselves. Perform routine maintenance and schedule repair work for all Village government buildings and Palm Beach Sheriff's Office Wellington substation.



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$558,676	\$419,832	\$504,578	\$668,729	\$708,813
Operating Expenditures	267,737	204,246	153,305	217,188	139,300
Capital Outlay	27,040	74,457	13,679	138,515	84,817
Total Building Maintenance	\$853,453	\$698,535	\$671,562	\$1,024,432	\$932,930
Positions	13	13	8	10	10

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Sound Government
- ◆ Community Appearance

GOAL LINK	GOAL	OBJECTIVE
3	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
1	Maintain Village public buildings to maximize appearance and working conditions	Provide in-house janitorial services to meet Village Standards
4	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



- ★ *Increased budget for locksmith services*
- ★ *Reduced security projects expense by \$90,000*

PERFORMANCE MEASUREMENT

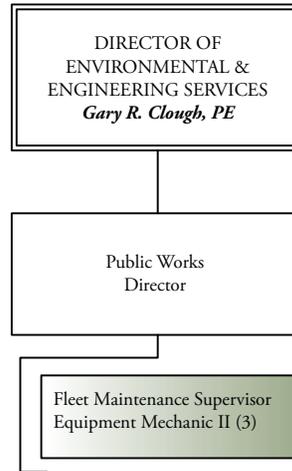
Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Work Orders Performed	Input	872	1,146	1,108		1,100
Trail Head Entries Installed	Output	*	*	15	●	20
% Preventative Maintenance Done on Schedule	Efficiency	99%	100%	98%		100%
% Breakdowns of Building Components	Outcome	<1%	<1%	<1%	●	<1%

* Not measured or new measure

Fleet & Equipment Maintenance

FUNCTION

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, residents and the public.



VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government

EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$221,510	\$272,856	\$270,165	\$303,400	\$326,703
Operating Expenditures	132,839	156,136	153,744	175,200	188,700
Capital Outlay	84,872	31,680	200,479	210,460	151,380
Total Fleet Maintenance	\$439,221	\$460,671	\$624,388	\$689,060	\$666,783
Positions	4	4	4	4	4

GOAL LINK	GOAL	OBJECTIVE
1	Operate and maintain a Village fleet to minimize fuel usage, maintenance costs and idle time	Purchase and install vehicle tracking system



★ Included funding for vehicle tracking system

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Village Vehicles	Input	121	121	132	●	132
Corrective Maintenance Performed	Output	697	610	582	●	600
Preventative Maintenance Performed	Output	432	420	379		400
% Corrective Maintenance in 24 hours	Efficiency	96.8%	98%	98%		100%

Landscape Maintenance

FUNCTION

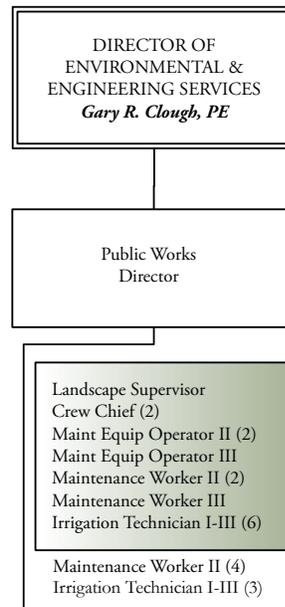
Responsible for the maintenance of irrigation, trees and landscape in various areas throughout the Village including medians, rights of way and entrance walls. Public Works and Engineering Complex, Veterans Memorial.

VILLAGE CORE VALUE LINK

◆ Community Appearance



★ *Reduced budget for Materials & Supplies*



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$606,809	\$612,461	\$710,722	\$874,455	\$960,462
Operating Expenditures	431,915	566,080	779,391	699,480	665,100
Capital Outlay	130,683	874,355	148,420	400,000	462,379
Total Landscape Maintenance	\$1,169,407	\$2,052,896	\$1,638,533	\$1,973,935	\$2,087,941
Positions	14	14	15	15	15

GOAL LINK	GOAL	OBJECTIVE
3	Prepare Tree and landscape to better withstand hurricane winds and minimize cleanup efforts	Research new and improved methods of planting and more tolerant plant species
1	Perform landscape maintenance that is environmentally friendly	Utilize a proactive approach to turf and tree maintenance and supervision of landscape contractors

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Trees Trimmed	Output	1,590	1,740	955		1,500
Irrigation Repairs	Output	54	102	116	●	115
Average all Maintenance Completed on Schedule	Efficiency	85%	100%	100%	●	100%
Customer Inquiries/Complaints	Outcome	66	21	93		100

Parks Building & Landscape

FUNCTION

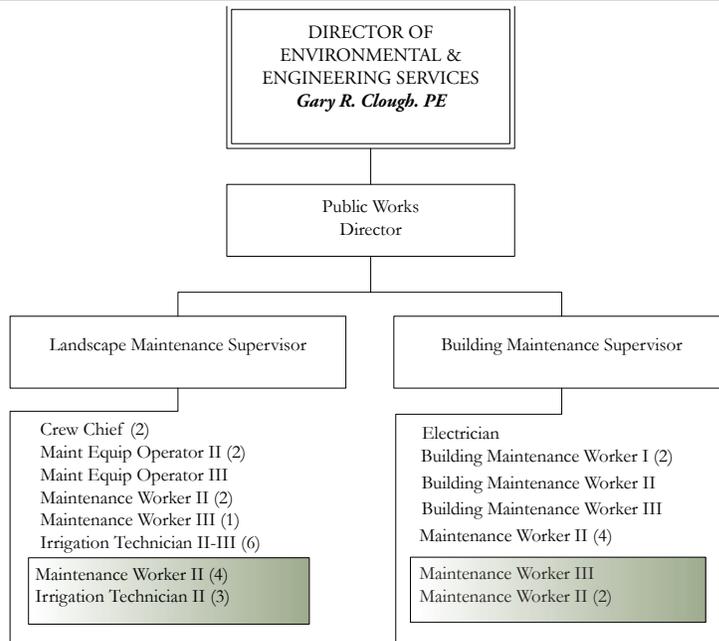
Responsible for the maintenance of irrigation, trees and landscaping in Village parks.

VILLAGE CORE VALUE LINK

- ◆ Recreational & Cultural Opportunities
- ◆ Community Appearance



- ★ Added mowing areas
- ★ Added tree & shrub replacement scheduled
- ★ Added mulching areas



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services					\$582,971
Operating Expenditures					518,879
Capital Outlay					66,239
Total Parks Building & Landscape					\$1,168,089
Positions					10

GOAL LINK	GOAL	OBJECTIVE
3	Promptly and thoroughly address park maintenance issues	Place all areas of concern into a work order system and prioritize maintenance based on severity of required repair
3	Mow, landscape and irrigate parks within the parameters of Best Management Practices	Provide the proper level of care to landscaping while maintaining Best Management Practices in regard to fertilizer Perform daily inspections of all neighborhood parks Install 90 trees and 270 bushes in neighborhood parks Mulch all park landscaping

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Neighborhood Park Daily Inspections	Output	*	*	*		240
Neighborhood Park Trees Planted	Output	*	*	*		90
Bags of Mulch Installed	Output	*	*	*		300
Bushes Installed	Output	*	*	*		270

* New Division FY 06/07; Not Measured

Roads

FUNCTION

Responsible for road and roadside maintenance including pothole repair, mowing and trash pickup, road signage, pavement markings, street sweeping, sidewalk maintenance and equestrian trail network.

DIRECTOR OF ENVIRONMENTAL & ENGINEERING SERVICES
Gary R. Clough, PE

Public Works Director

Roads Supervisor
Maintenance Equipment Operator II (3)
Maintenance Equipment Operator III (2)
Maintenance Worker II (6)
Maintenance Worker III (2)

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government
- ◆ Community Appearance
- ◆ Equestrian Interests

EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$761,757	\$749,125	\$786,797	\$939,736	\$946,662
Operating Expenditures	748,585	865,124	891,260	688,270	725,400
Capital Outlay	1,883,688	1,198,925	2,845,122	1,925,660	6,417,658
Total Roads	\$3,394,030	\$2,813,174	\$4,523,180	\$3,553,666	\$8,089,720
Positions	15	15	15	15	14

GOAL LINK	GOAL	OBJECTIVE
2	Provide safer roads and sidewalks	Survey monthly for potholes, broken shoulders, raised sidewalks and trip hazards Provide two daily mule cart patrols in East and West Village sections for trash pickup Complete Inventory of all roads, signs and street lights Complete Plan of Business Obtain MOT certification for employees



- ★ *Decreased budget for illuminated signs*
- ★ *Added contractual mowing of roadsides and medians*
- ★ *Reduced required Action Team supplies*

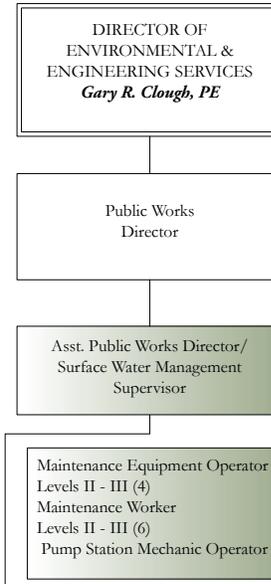
PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Signs repaired/replaced annually	Output	1,463	907	373	●	300
Streets Cleaned/Swept (miles)	Output	1,201	932	2,168	●	1,000
Miles of roads resurfaced with asphalt annually	Output	0	9	1		8
Miles of roads resurfaced with shell rock annually	Output	17	18	7.7		10
% of road non-emergency work requests responded to within 48 hours	Efficiency	100%	100%	100%	●	100%

Surface Water Management & SWAT

FUNCTION

Responsible for the maintenance of over 100 miles of canals, 2 main lakes and 6 stormwater pump stations; performs aquatic weed control, water debris removal and flood control. 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



- ★ Reduced finger canal maintenance
- ★ Added canal bank mowing contract
- ★ Decreased pump station engine parts budget
- ★ Added maintenance for additional vehicle

EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$598,168	\$581,475	\$687,931	\$909,095	\$861,210
Operating Expenditures	453,625	716,581	603,868	641,300	685,360
Capital Outlay	2,167,258	1,198,243	2,272,197	1,620,767	1,081,671
Total Surface Water Management	\$3,219,051	\$2,496,299	\$3,563,996	\$3,171,162	\$2,628,241
Positions	12	11	11	13	12

GOAL LINK	GOAL	OBJECTIVE
2	Perform maintenance on canals, lakes and storm water pumping stations	Promptly remove canal and lake debris Remove aquatic vegetation and conduct lake harvesting
2	Develop and update Stormwater Management Plan	Comply with federal and state stormwater regulations Develop agreements with South Florida Water Management District

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Annual Rainfall (Inches)	Input	53.68	61.53	61.79	●	60.00
Aquatic Weed Control Acres	Output	2,837	1,454	1,322		1,400
Loads of Debris Removed	Output	*	*	75	●	70
SFWMD Permit Levels % in Compliance	Outcome	100%	98%	93%		100%

* Not measured or new measure

Utility Customer Service

MISSION STATEMENT

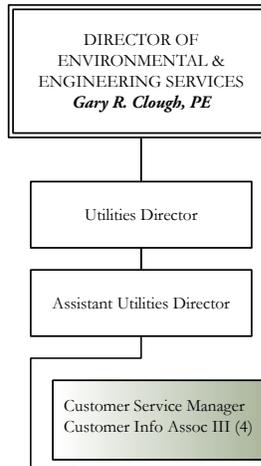
To strive for excellence by exceeding customer expectations, to be open and responsive to customer needs while always maintaining a high standard of professionalism, to believe in teamwork and to be aggressive in developing and utilizing methods and ideas that will continually enhance all areas of customer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

FUNCTION

Responsible for serving the Village water and wastewater customers in all aspects, including accepting payments for utility bills, security deposits, bid packets, assessments, parking citations and water meters. 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.

VILLAGE CORE VALUE LINK

- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$429,759	\$259,735	\$298,691	\$320,505	\$353,322
Operating Expenditures	350,981	316,608	286,460	406,500	374,600
Capital Outlay	-	-	-	16,210	23,118
Interest Expense	26,250	24,739	27,998	30,000	30,000
Total Utility Customer Service	\$806,990	\$601,082	\$613,149	\$773,215	\$781,040
Positions	7	3	5	5	5

GOAL LINK	GOAL	OBJECTIVE
1	Promote alternative payment options for prompt and convenient bill payment	Provide bill messages and new customer handouts for AFT program and Click2Gov Propose new policy to waive deposits for new AFT customers Implement an automated call system for charge card payments
1	Maintain customer information and utility active account database	Update utility accounts with information from Palm Beach County Property Appraiser

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total # of Accounts at Year-End	Input	24,693	19,659	19,914		20,103
Paper Utility Bills Produced	Output	234,503	231,296	234,573		240,000
e-Bills Produced	Output	*	597	5,218	●	5,000
% Complaints Satisfactorily Resolved	Efficiency	83%	95%	97%		98%
% Total Accounts Paid by EFT	Effectiveness	4.9%	6.0%	5.7%	●	5.0%

** Not measured or new measure*



★ *Eliminated subscriptions, staff training and memberships*

Water Treatment Facility

MISSION STATEMENT

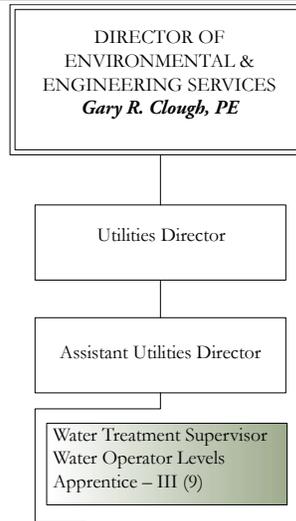
Provide a safe and reliable water supply that is adequate for all customer needs including fire protection. Meet all Federal Drinking Water Standards while maintaining water capacities to facilitate continued development.

FUNCTION

Responsible for the provision of safe drinking water to all businesses and homes in the Village. Including the operations and maintenance of dual process treatment facility utilizing lime softening and reverse osmosis processes.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$707,127	\$691,314	\$670,121	\$898,529	\$871,727
Operating Expenditures	1,451,452	1,585,593	1,990,150	2,042,348	2,299,480
Capital Outlay	-	-	-	9,700,219	534,791
Total Water Treatment Facility	\$2,158,579	\$2,276,907	\$2,660,271	\$12,641,096	\$3,705,998
Positions	10	10	10	10	10

GOAL LINK	GOAL	OBJECTIVE
1	Decrease report time of lab results to government agencies	Prepare electronic lab reporting format and enter information into system
1	Reduce customer complaints/reports related to water quality	Begin call tracking system linked to flushing program
1	Increase reproduction and repeatability for equipment SOPs	Maintain up to date operational manuals

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Metered MG	Output	2,046	2,019	1,841		2,300
Cost of Water Production per MG	Efficiency	\$1,069	\$1,228	\$1,211	●	\$1,200
Loss %	Effectiveness	8%	3%	7%	●	9%
Customer Water Quality Complaints	Outcome	*	*	33		20

* Not measured or new measure



- ★ Increases budgeted in cost of chlorine, lime and ammonia
- ★ Decreased projected use of fuels
- ★ Added security costs for plant and well protection

Wastewater Treatment Facility

MISSION STATEMENT

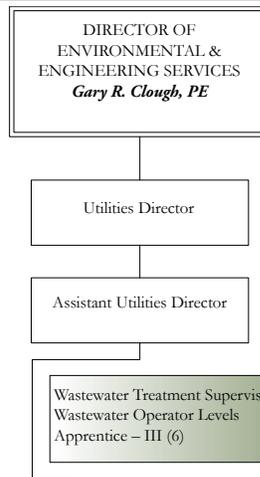
Provide a cost-effective and environmentally sound wastewater collection, treatment and disposal system in full compliance with appropriate regulatory agencies to meet present and future needs of the community.

FUNCTION

Responsible for operation and maintenance of Water Treatment Plant, Water Reclamation Facility and wastewater treatment process.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Sound Government



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$408,603	\$437,106	\$476,467	\$460,566	\$599,731
Operating Expenditures	740,834	792,872	904,548	1,028,675	1,090,975
Capital Outlay	-	-	-	11,221,969	7,800,794
Total Wastewater Treatment Facility	\$1,149,437	\$1,229,977	\$1,381,015	\$12,711,210	\$9,491,500
Positions	7	7	7	7	7

GOAL LINK	GOAL	OBJECTIVE
2	Construct Wetland Park	Coordinate with engineering to commence in November 2007
1	Complete Wastewater Treatment Facility vulnerability assessment	Attend WEF 2007 security for publicly owned treatment works

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Treated Effluent Flow MG	Output	1,216	1,344	1,387	●	1,300
% of Permitted Capacity	Efficiency	71%	73%	74%	●	75%
Cost of Wastewater Treatment per MG	Efficiency	\$1,011	\$1,099	\$1,019	●	\$1,175
Wetland Park Construction Status	Outcome	*	Design	Construction	●	Completion

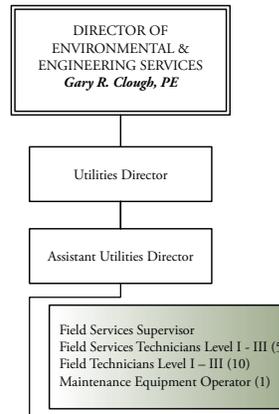


- ★ Added costs of Sewer Master Plan update
- ★ Increased cost of electricity included
- ★ Reduced need expected for diesel fuel

Field Services

FUNCTION

Water Distribution consists of water mains, fire hydrants, service lines, valves and air release valves. Program performs flow testing & maintenance of hydrants, annual maintenance, and replacement of fire hydrants. Meter Services performs meter reading services, water turn-on and -off, customer service, repair and maintenance of radio read system. Wastewater collections performs maintenance of gravity sewer mains, laterals, SCADA, manholes, force mains, air release valves, and lift stations.



VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Sound Government



- ★ *Decrease in asphalt budget*
- ★ *Reduced service requirements for MXUs by \$7,000*
- ★ *Reduced lift station materials budget by \$14,000*

EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$208,798	\$237,918	\$245,340	\$293,762	\$334,553
Operating Expenditures	305,892	(\$192,008)	(\$128,887)	274,700	266,700
Capital Outlay	-	-	-	28,750	2,600
Total Meter Services	\$514,690	\$45,910	\$116,453	\$597,212	\$603,853
Positions	5	5	5	6	6
Personal Services	\$308,667	\$346,162	\$346,553	\$427,008	\$461,372
Operating Expenditures	154,483	3,933	136,515	105,280	124,200
Capital Outlay	-	-	-	163,520	29,185
Total Water Distribution	\$463,150	\$350,096	\$483,068	\$695,808	\$614,757
Positions	5	5	5	6	6
Personal Services	\$309,359	\$281,984	\$277,091	\$373,723	\$366,381
Operating Expenditures	328,689	425,391	286,253	421,440	421,600
Capital Outlay	-	-	-	3,434,910	110,285
Total Wastewater Collection	\$638,048	\$707,374	\$563,344	\$4,230,073	\$898,266
Positions	5	5	5	5	5

GOAL LINK	GOAL	OBJECTIVE
2	Test and maintain fire hydrants	Flow test 1/3 of hydrants annually

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
New Meter Installations	Input	398	390	152		125
Work Orders Performed	Output	12,176	11,177	12,049	●	12,000
Fire Hydrant Flush	Output	126	1,111	689	●	700
Meter Re-Reads	Efficiency	412	427	339	●	400
Annual Effluent Overflows	Outcome	0	0	1	●	0

Utility System Maintenance

FUNCTION

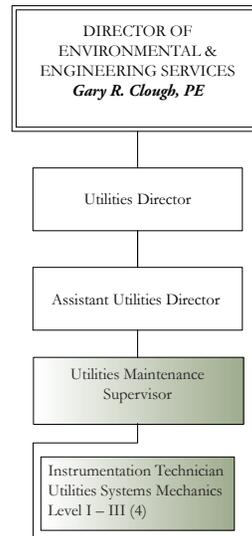
Responsible for the maintenance and repair of all equipment at the Wastewater and Water Treatment Facilities.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Sound Government



- ★ Increased electrical and welding supply costs
- ★ Eliminated staff travel, training & memberships



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$296,991	\$313,360	\$335,791	\$423,901	\$453,194
Operating Expenditures	30,242	26,184	27,684	43,185	41,895
Capital Outlay	-	-	-	45,790	26,849
Total Utility System Maintenance	\$327,233	\$339,544	\$363,475	\$512,876	\$521,938
Positions	5	5	5	6	6

GOAL LINK	GOAL	OBJECTIVE
1	Perform corrective and preventive maintenance on wastewater facilities and lift stations	Process 16 lift stations per month
1	Maintain secondary clarifier program	Schedule shut down of each unit, service and restore

PERFORMANCE MEASUREMENT

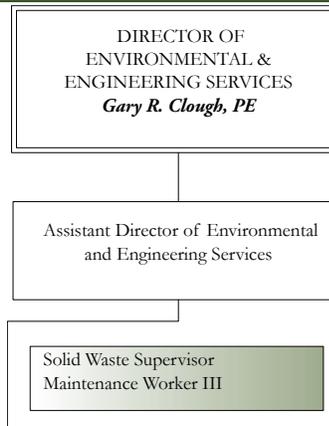
Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Valves Exercised	Output	*	*	185		175
Lift Stations Processed per Month	Output	*	*	*		16
Emergency Generator Run-Hours	Effectiveness	559	397	209	●	550

* Not measured or new measure

Solid Waste

FUNCTION

Responsible for providing the residents 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.



VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Sound Government
- ◆ Community Appearance



- ★ Reduced contract consulting by 60%
- ★ Planned cost of replacement bins only – no new bins
- ★ Reduced materials & supplies budget by 25%

EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$128,196	\$126,187	\$147,307	\$205,260	\$147,287
Operating Expenditures	3,750,901 ⁽¹⁾	5,971,776 ⁽²⁾	8,122,194 ⁽³⁾	2,138,097	2,081,900
Capital Outlay	-	-	-	-	-
Total Solid Waste	\$3,879,097	\$6,097,963	\$8,269,501	\$2,343,357	\$2,229,187
Positions	2	2	3	3	2

GOAL LINK	GOAL	OBJECTIVE
3	Maintain exceptional customer service	Evaluate Solid Waste and recycling contractor daily Create zones for field personnel Develop and administer customer satisfaction survey
4	Increase residential and commercial recycling Village-wide	Develop and implement recycling mass media education program Review small business drop-off location
4	Develop and implement Solid Waste educational outreach programs	Meet with Home Owner Association monthly Work with Code Compliance to reduce complaint calls on improper disposal methods

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Units Served - average	Input	20,500	*	19,914		20,000
Homeowner Association Meetings Attended	Output	*	*	3		5
Route Reviews Performed	Efficiency	12	12	208	●	200
Service Complaints	Effectiveness	2,040	*	2,160		0
% Customer Satisfaction	Outcome	*	*	*		90%

* Not measured or new measure

2006/2007 Accomplishments

Environmental & Engineering Services

Administration

- ◆ Completed grant program for lake and canal bank restoration
- ◆ Received Homeland Security UASI grant
- ◆ Held first annual Earth Day event
- ◆ Create FLOWER Award and FLOWER Award Program
- ◆ Create gRRReat Employee Recognition Program

Engineering Services

- ◆ Completed web site updates
- ◆ Created a Master Schedule for all Traffic Counts
- ◆ Plan Review and Engineering Inspectors certified in backflow prevention
- ◆ Completed Business Plan
- ◆ Completed Master Plan for Corridor Path Project

Emergency Operations

- ◆ Updated Hurricane Preparedness Plan to continue to achieve NIMs compliance

Laboratory

- ◆ Technician obtained Associate's Degree in Environmental Science Technology
- ◆ Successfully completed Florida Department of Health Laboratory Audit

- ◆ Initiated back up analysts training protocol for WTF and WWTF operators
- ◆ Updated Bacteriological Sampling Plan
- ◆ Completed Standard Operating Procedures

Fleet Maintenance

- ◆ Installed security gate at WWTP storage facility
- ◆ Monitored fuel usage of hybrid vehicles - achieved consistent 50% fuel savings
- ◆ Explored other alternative fuels such as bio-diesel, - not yet cost effective
- ◆ Parks Building & Landscape
- ◆ 100% of employees working at parks have background screening
- ◆ Percent of playing fields in continuous use
- ◆ Apply the proper amount of fertilizer needed to diminish the amount of phosphorus released back into the environment

Roads

- ◆ Completed rocking, paving, curbing and stamping of concrete at Greenbriar Dog Park
- ◆ Completed sign shop inventory
- ◆ Completed shellrocking of 1.5 miles of roads

2006/2007 Awards

- ◆ Fleet Professional Certification
- ◆ Florida Stormwater Association Stormwater Operator Certification Level 1

Community Services



Community Services

MISSION STATEMENT

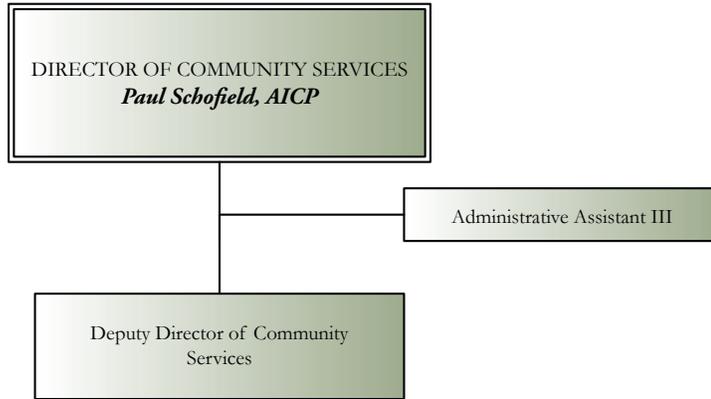
To promote the Vision Statement of the Village's Comprehensive Plan through providing accurate, fair, efficient, expeditious and professional planning, zoning, enforcement, building and code enforcement to residents. Our mission is to ensure quality development while protecting the health, safety and welfare of residents through enforcement of Village codes and ordinances, Florida Building Code, and architectural and property maintenance standards.

FUNCTION

To oversee the departmental goals and missions of Planning & Zoning; Code Enforcement; Building and Leisure Services Departments.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Public Safety
- ◆ Community Appearance
- ◆ Equestrian Interests



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$328,960	\$638,324	\$627,742	\$803,633	\$421,679
Operating Expenditures	215,070	353,555	236,168	301,540	264,600
Capital Outlay	18,816	9,311	-	125,780	43,815
Total Community Svcs Admin	\$562,845	\$1,001,190	\$863,910	\$1,230,953	\$730,094
Positions	3	6	6	6	3

GOAL LINK	GOAL	OBJECTIVE
1	Ensure safe facilities abiding by the Florida Building Code	Ensure all construction permitted is in compliance with all applicable codes and regulations
1	Plan for future municipal development and programming	Administer Comprehensive Plan
1	Administer regulations for land development	Ensure LDR enforcement
2	Provide enforcement for zoning and parking	Provide/issue vegetation permits
2	Provide leisure programming	Offer sports and community programming
2	Improve neighborhood appearance	Maintain property values

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Permits Issued	Output	17,538	15,687	9,021		4,400
Total Special Event Attendance	Output	18,998	48,154	18,729		21,000
# of Comp Plan Amendments Adopted	Effectiveness	9	67	18	●	10



- ★ Transferred out 1 position
- ★ Eliminated 2 positions
- ★ Reduced staff travel & training
- ★ Reduced contractual services expense by 42%

Building

MISSION STATEMENT

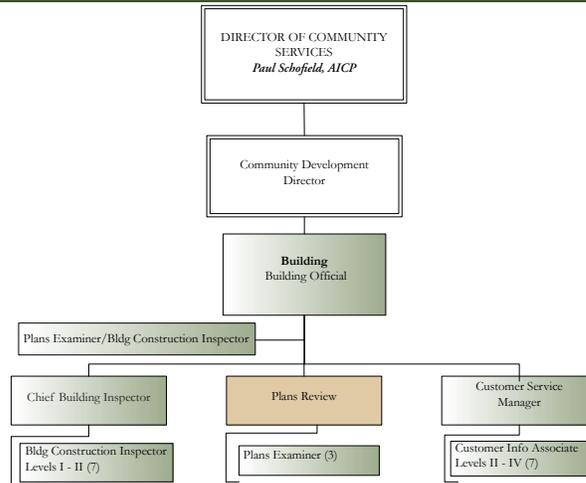
To promote the Vision Statement of Wellington's Comprehensive Plan providing accurate, fair, efficient, expeditious and professional building code enforcement to the citizens of Wellington. To ensure quality development while protecting the health, safety and welfare of all residents through enforcement of Village codes and ordinances, Florida Building Code, and architectural and property maintenance standards.

FUNCTION

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

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Community Appearance



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$1,343,506	\$1,602,845	\$1,685,606	\$2,015,442	\$1,710,542
Operating Expenditures	416,467	287,836	412,045	395,220	321,100
Capital Outlay	112,016	48,149	35,971	36,030	20,348
Total Building	\$1,871,989	\$1,938,829	\$2,133,623	\$2,446,692	\$2,051,990
Positions	23	24	25	26	21

GOAL LINK	GOAL	OBJECTIVE
2	Provide "World-Class" customer service	Provide prompt response to citizen complaints Keep updated handouts, forms and checklists available in the office and on Village website. Provide prompt customer assistance
4	Achieve compliance with Local Business Tax Receipt requirements, FEMA's National Flood Insurance Program regulations and Community Rating System (CRS)	Business Tax Receipt licenses processed timely and accurately Lower flood insurance rates for construction in Flood Plain areas Improve Building Department Rating by staff qualifications and licenses
4	Collect fees accurately and at an acceptable level	Investigate and collect fees for expired permits

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Single Family Permits	Input	832	314	143		140
Multi-Family Permits	Input	29	3	0		305
Total Building Inspections	Output	67,054	49,359	26,657		40,000



- ★ Eliminated 3 positions
- ★ Overall reduction to Core Business level resulting in 19% decrease in operating

Code Compliance

MISSION STATEMENT

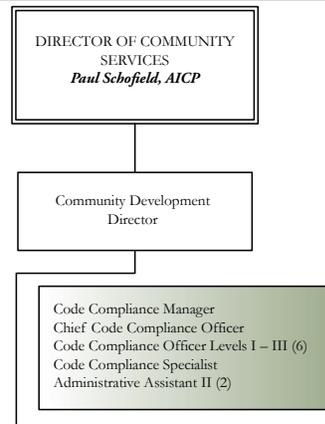
To promote the Vision Statement of Wellington's Comprehensive Plan providing accurate, fair, efficient and expeditious code enforcement to the citizens of Wellington. To ensure quality development while protecting the health, safety and welfare of all residents through enforcement of Village codes and ordinances and property maintenance standards.

FUNCTION

Responsible for inspection for compliance with Statutory and Village ordinance on residential and commercial property standards within the Village boundaries. Responds to complaints, notice property owners and participate in Special Magistrate proceedings.

VILLAGE CORE VALUE LINK

- ◆ Public Safety
- ◆ Environmental Respect
- ◆ Civic Pride
- ◆ Community Appearance



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$410,960	\$513,081	\$514,096	\$628,634	\$666,042
Operating Expenditures	39,433	62,542	78,031	103,170	96,500
Capital Outlay	1,045	39,869	-	-	-
Total Code Compliance	\$451,438	\$615,492	\$592,127	\$731,804	\$762,542
Positions	8	9	10	10	11

GOAL LINK	GOAL	OBJECTIVE
3	Increase safety of Village residents	Enforce compliance of safety violations
1	Continue and enhance enforcement of Village business tax requirements	Ensure businesses comply with licensing requirements
1	Implement enforcement of Village rental licensing requirements	Ensure landlords comply with rental requirements

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Investigations	Output	20,116	16,490	19,838	●	18,000
Parking Citations Issued	Output	274	288	1,868 ⁽¹⁾	●	1,600
Water Citations Issued	Output	*	*	2,443	NA	
% Complaint Response in 5 Days	Efficiency	*	*	94%	●	96%
% Delinquent Occupational Licenses Renewals	Effectiveness	*	*	100%	●	100%
% Major Thoroughfare Properties in Compliance	Outcome	*	*	82%	●	80%

* Not measured or new measure

(1) Parking Citation increase due to ordinance revision



- ★ Eliminated one position
- ★ Overall reduction to Core Business level resulting in 14% decrease in operating expenses

Community Development

MISSION STATEMENT

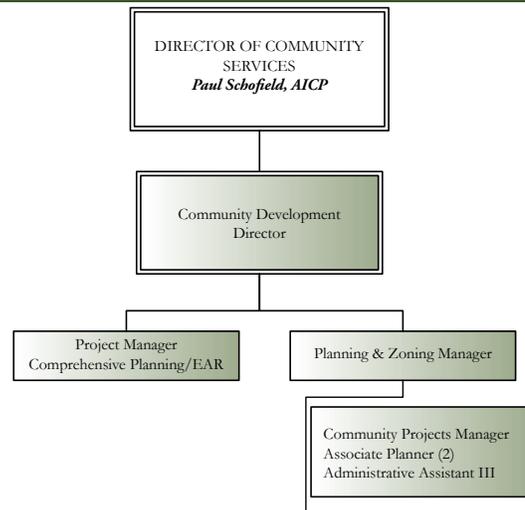
To promote the Vision Statement of Wellington's Comprehensive Plan providing accurate, fair, efficient, and expeditious professional services to the citizens of Wellington. To ensure quality development while protecting the health, safety and welfare of all residents through enforcement of Village Codes and Ordinances, Florida Building Code, and Architectural and Property Maintenance Standards.

FUNCTION

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.

VILLAGE CORE VALUE LINK

- ◆ Environmental Respect
- ◆ Sound Government
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$324,979	\$380,846	\$451,010	\$640,896	\$702,531
Operating Expenditures	164,862	111,991	64,279	177,310	123,375
Capital Outlay	6,799	28,029	-	-	-
Total Community Development	\$496,641	\$520,867	\$515,289	\$818,206	\$825,906
Positions	6	8	8	8	7

GOAL LINK	GOAL	OBJECTIVE
4	Adopt and implement comprehensive plan. Proposed regulations (LDR) further the goals, objectives and policies of the Comprehensive Plan	All projects reviewed for consistency with comp plan and compliance with Land Development Regulations
5	Conduct LDR/ZTA related workshops for residents	Perform timely building permit review and inspections for P&Z related items
2	Staff of Architectural Review Board	Provide on-call customer assistance for daily walk-ins

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Community Development						
Occupational Licenses	Input	400	506	681	●	350
# Master Plans	Output	6	9	9	●	5
# of LDR Amendments Adopted	Effectiveness	4	2	3	●	3
% Plan Reviews Completed on Time	Efficiency	*	*	100%	●	100%

* Not measured or new measure



- ★ Eliminated one position and associated costs
- ★ Lowered contract value for negotiated planning studies
- ★ Reduced professional association memberships

Leisure Services

MISSION STATEMENT

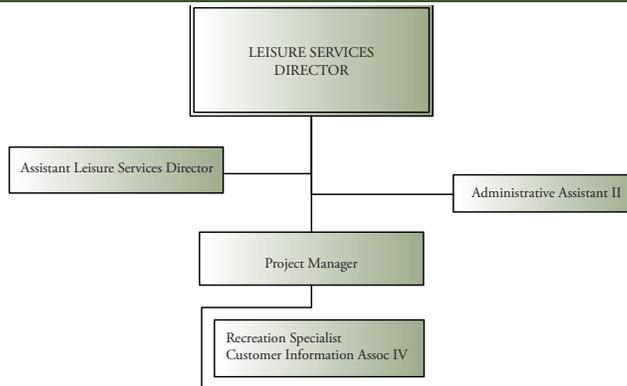
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

Oversees the daily operations and management of all Leisure Services divisions including review and approval of all purchasing requests, policy and procedures, background check procedures, financial oversight and annual submittal of a department budget.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Recreational & Cultural Opportunities
- ◆ Public Safety
- ◆ Community Appearance



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$118,851	\$155,368	\$358,997	\$792,241	\$563,284
Operating Expenditures	76,749	180,486	203,268	104,133	138,815
Capital Outlay	5,402	8,411	1,174	-	22,600
Total Parks Administration	\$201,002	\$344,264	\$563,439	\$896,374	\$724,699
Positions	2	2	3	7	6

GOAL LINK	GOAL	OBJECTIVE
1	Ensure safe facilities for program participants	Oversee background check policy Handle customer complaints/ reduce frequency Review programming for revenue productivity and report quarterly
1	Maintain and create community partnerships including sponsors, in-kind vendor services and volunteerism	Meet a minimum of 4 times/year with the Parks and Recreation Advisory Board Maintain existing partnerships and generate one new community partnership per year

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Background Checks Performed	Input	*	*	*		1,000
Total # of Program Sessions	Output	1,347	1,793	2,085	●	2,000
Total # of Events	Output	26	36	42	●	36
Program Reviews Performed Annually	Efficiency	162	1,918	1,106	●	1,500
# of Volunteers	Effectiveness	3,932	2,835	2,635	●	3,000
Customer Complaints	Effectiveness	40	222	86	●	100
% Non-Resident Program Registrations	Effectiveness	*	*	17%	●	17%
Total Program Attendance	Outcome	102,192	(1)	217,206	●	217,000
% Customer Satisfaction	Outcome	98%	98%	98%	●	98%

* Not measured or new measure

(1) Varying measurement methods by program were used, resulting in totals not suitable for comparison to following years



- ★ Eliminated one position
- ★ Reduced contractual services budget by 20%
- ★ Scaled back direct mail flyers to reduce postage costs by \$6,000
- ★ Developed Park Player Pass Program to fund recreation programming

Aquatics

MISSION STATEMENT

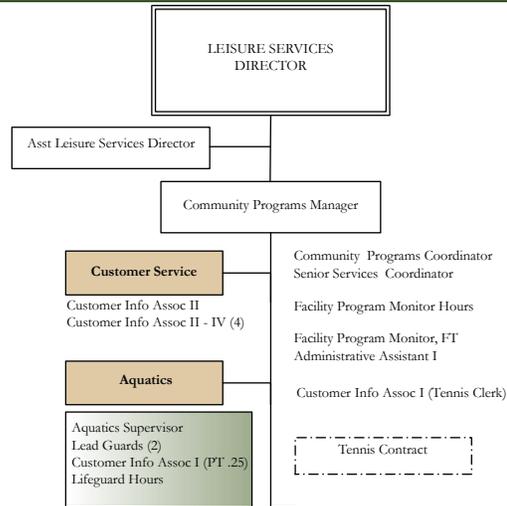
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong, healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

Provides a wide range of programming for residents and non-residents of all ages including swim lessons, special events, outreach, staff training, educational and therapeutic programming.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Educational Excellence
- ◆ Recreational & Cultural Opportunities
- ◆ Public Safety



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$342,755	\$503,614	\$550,350	\$456,664	\$452,957
Operating Expenditures	194,832	256,970	226,732	277,648	299,425
Capital Outlay	19,342	425,750	43,229	34,770	-
Total Aquatics	\$556,929	\$1,186,334	\$820,311	\$769,082	\$752,382
Positions	22	7	7	6	4

GOAL LINK	GOAL	OBJECTIVE
2	Provide management oversight of the pool including training, safety, permits and water balance	Maintain 1 guard per 25 people ratio Check chemical/water balance daily
3	Provide scheduled programming to the community	Offer outreach programs to schools monthly Provide free facility usage to user groups including swim and dive teams; interlocal agreements

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Pool Program Attendance	Input	2,544	(1)	13,949	●	14,000
# Free Uses by Community Groups	Input	*	*	*		180
Total # of Outreach Programs	Output	*	*	*		9
Average Guard Ratio	Efficiency	1/25	1/25	1/25	●	1/25

* Not measured or new measure



- ★ *Reduced operating hours for lifeguard -hour cost decreased*
- ★ *Added Safe Start child program*

Athletic Programs

MISSION STATEMENT

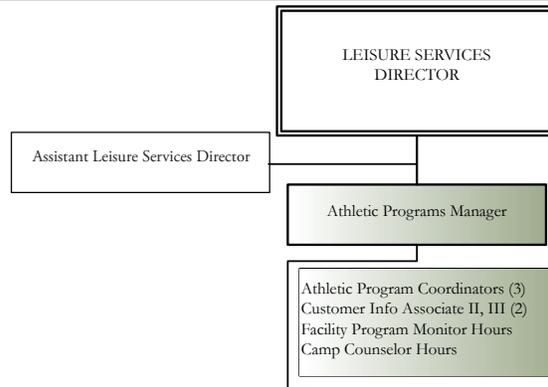
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

Responsible for providing quality recreation and sports programming for residents and non-residents of all ages including leagues, camps, instructional, competitive, team and individual offerings.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Recreational & Cultural Opportunities
- ◆ Public Safety
- ◆ Civic Pride



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$606,656	\$751,322	\$758,577	\$851,585	\$790,800
Operating Expenditures	365,640	547,220	673,304	534,588	623,373
Capital Outlay	2,090	17,107	15,399	214,780	-
Total Athletic Programs	\$974,386	\$1,315,648	\$1,447,280	\$1,600,953	\$1,414,173
Positions	13	8	8	6	6

GOAL LINK	GOAL	OBJECTIVE
1	Provide qualified staff to oversee athletics' operations and ensure safety of participants	Provide background checks for volunteers Provide mechanism to offer and keep track of open gym participants
2	Provide programming opportunities	Offer team and individual sports opportunities Offer instructional sports classes
3	Provide opportunities for sports tournaments that enhance participants' skills	Cosponsor tournaments and community events Offer therapeutic recreation programs

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Open Gym Attendance	Input	8,590	(1)	10,856	●	10,000
Athletic Program Registrations	Input	15,839	(1)	32,607	●	9,500
# of Program Sessions per Coordinator	Efficiency	*	*	695	●	695
Sports Tournaments Held	Outcome	*	10	9	●	9



★ Reduced part-time position hours by 5%

Community Programs

MISSION STATEMENT

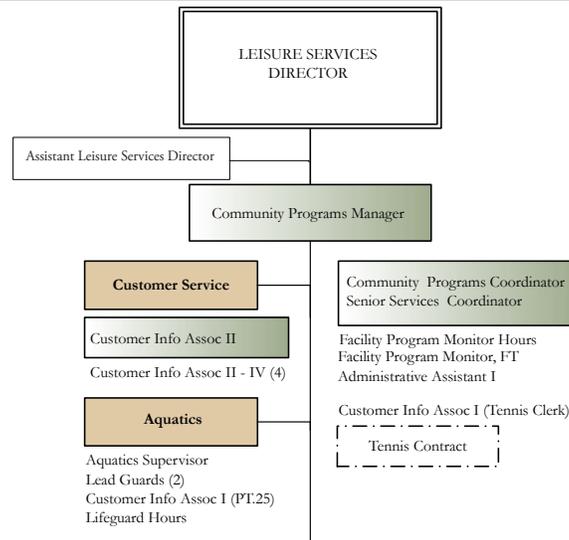
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

Provides diverse programming for residents and non-residents of all ages, the provision of community and special events, while maintaining a special focus on the needs of the senior community.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Educational Excellence
- ◆ Recreational & Cultural Opportunities
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$134,424	\$162,528	\$211,288	\$278,881	\$239,696
Operating Expenditures	346,465	373,107	407,246	296,102	342,147
Capital Outlay	30,600	-	4,950	-	-
Total Community Programs	\$511,489	\$535,635	\$623,485	\$574,983	\$581,843
Positions	2	4	5	5	4

GOAL LINK	GOAL	OBJECTIVE
2	Provide special events focusing on US veterans and patriotism	Provide Memorial and Veterans Day ceremonies; July 4th celebration
3	Enhance revenue by offering contractual programs appealing to the community	Offer recreation programs for youth and adults
3	Provide services that enhance seniors' socialization and special populations	Provide therapeutic programming for special populations and offer senior programming and events

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Community Program Registrations	Input	4,495	(1)	4,519	●	4,500
Total Sponsorship \$ Received	Effectiveness	\$31,000	\$27,500	\$45,500	●	\$30,000
Red-White & Blue Event Attendance	Outcome	*	10,745	6,871		11,000
% of Contractual Classes Renewed Annually	Outcome	*	*	*		90%

* Not measured or new measure

(1) Varying measurement methods of registered participants to attendance were used, resulting in a total not suitable for comparison to following years



- ★ Discontinued Senior Games & Public Safety Fair event expenses
- ★ Eliminated one position

Parks Operations & Maintenance

MISSION STATEMENT

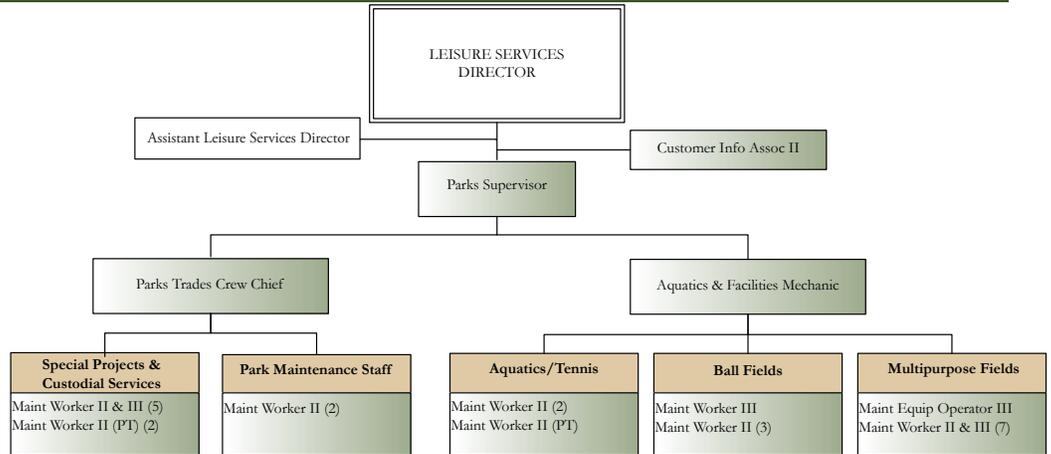
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

Provide operational support and preventive maintenance schedules for all facilities ensuring safety, efficiency of operations and the extension of equipment and facility life cycles.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Recreational & Cultural Opportunities
- ◆ Public Safety
- ◆ Civic Pride



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$769,942	\$1,360,519	\$1,738,969	\$2,505,241	\$1,676,978
Operating Expenditures	858,269	1,199,278	1,539,681	1,289,414	1,070,930
Capital Outlay	5,651,183	3,009,870	1,700,799	1,608,000	1,071,498
Total Park Operations	\$7,279,394	\$5,569,666	\$4,979,449	\$5,402,655	\$3,819,406
Positions	23	27	34	40	28

GOAL LINK	GOAL	OBJECTIVE
2	Offer an enhanced level of service for programming needs	Contractual mowing VP commons: 40 cuts a year Lasergrade fields: 21 fields annually Fertilizer: 8 applications a year Pesticides: Top Choice 1 application a year; Spray weeds Clay: Grade fields as required Sand: 1/8 inch top dressing 2 times a year Seed & Sod: Entire field renovation - 40 acres Bermuda Chemicals: Clean all restrooms 3 times daily

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Playing Fields - Acres	Input	84	84	84		86
# of Acres Grass Mowed & Maintained	Output	6,155	10,525	6,325	●	5,500
# of Park Safety Checks Performed Annually	Output	300	1,570	534	●	450
% Favorable Responses to Facilities Survey	Outcome	99%	99%	99%	●	99%



- ★ Reduced service levels for selected field maintenance to reduce costs
- ★ Reduced free field usage to enable additional cost recovery
- ★ Eliminated 3 maintenance positions

Tennis

MISSION STATEMENT

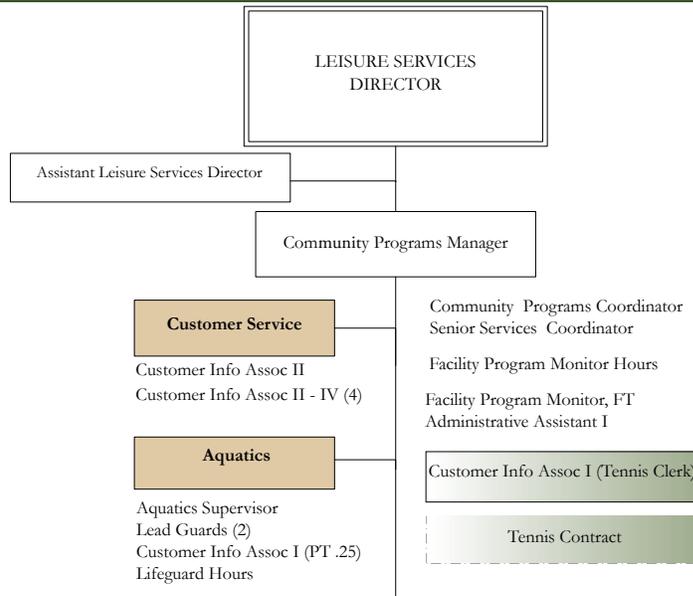
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

To offer instructional programming, lessons and leagues for residents and non-residents while leaving courts available for open play.

VILLAGE CORE VALUE LINK

◆ Recreational & Cultural Opportunities



EXPENDITURE SUMMARY	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$112,167	\$125,443	\$68,168	\$51,840	\$52,941
Operating Expenditures	312,970	209,689	84,681	100,000	104,275
Capital Outlay	12,817	59,530	-	-	-
Total Tennis	\$437,954	\$394,663	\$152,849	\$151,840	\$157,216
Positions	6	3	1	1	1

GOAL LINK	GOAL	OBJECTIVE
2	Provide safe courts for open use utilizing a 24-hour advance notice reservation system	Provide staff to monitor reservation system
2	Provide enhanced instructional and league opportunities	Provide tennis lessons every quarter for all ages Provide leagues for adults and children

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
# of Attendees	Input	39,079	34,192	39,474	●	36,000
# Annual Passes Issued	Output	256	290	219		225



★ Retained professional tennis contract for leagues & instructional classes

Wellington Community Center

MISSION STATEMENT

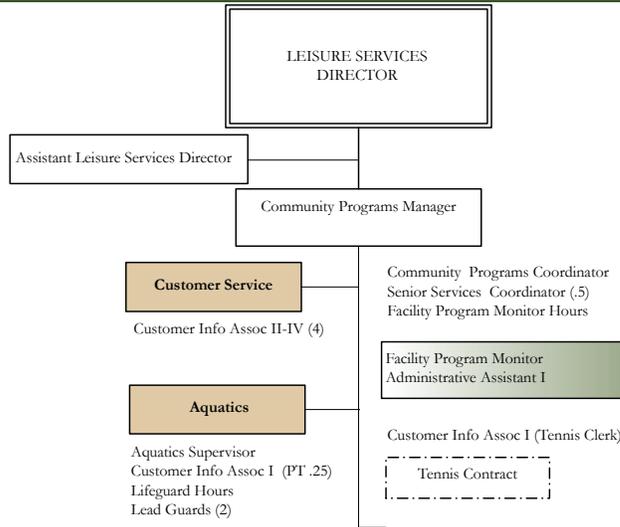
Partner with the community to provide exceptional parks, leisure and recreational programs that build strong healthy lifestyles while contributing to the economic and environmental sustainability of the Village.

FUNCTION

To offer multi-generational and diverse offerings for residents and non-residents of all ages including programming and facility rentals.

VILLAGE CORE VALUE LINK

- ◆ Family
- ◆ Educational Excellence
- ◆ Recreational & Cultural Opportunities
- ◆ Public Safety



EXPENDITURE SUMMARY

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
Personal Services	\$78,567	\$87,142	\$65,212	\$220,404	\$210,921
Operating Expenditures	107,756	131,965	126,122	144,748	156,675
Capital Outlay	-	-	4,388	12,070	-
Total Community Center	\$186,323	\$219,107	\$195,722	\$377,222	\$367,596
Positions	6	6	5	2	2

GOAL LINK	GOAL	OBJECTIVE
1	Provide management oversight for daily operations	Provide staff training annually. Provide Wackenhut security at WCC
2	Rent the facility to achieve revenue goals	Provide cost-recovery fee schedule for facility rentals Produce marketing for rentals
3	Provide free or subsidized use of facility for non-Village user groups	Provide rooms for Seniors Club programming Provide free rooms for non-profits

PERFORMANCE MEASUREMENT

Measure	Indicator	Actual			Meets or Exceeds FY07 Target	Target FY08
		FY05	FY06	FY07		
Total Hours Rented	Input	*	*	1,199		1,200
% Paid Rental Hours	Efficiency	*	*	9.65%		10.00%
Average Annual Utilization Rate	Efficiency	*	*	(1)		(1)
% Facility Rental Complaints	Effectiveness	*	*	5%	●	5%

* Not measured or new measure

(1) A new measure implemented for FY 2008, additional utilization measurement is required to project target rate



- ★ Reduced printing and materials budgets
- ★ Reduced Facility Program Monitor part-time hours by 7%

2006/2007 Accomplishments

Community Development

- ◆ Initiated complete revision of zoning text for land development regulations regarding fences, wall and hedges with emphasis on addressing nonconforming structures and hedges, clarifying when damaged fences, walls and hedges to be replace, consolidating all requirements into a single section within the land development regulations
- ◆ Provided extensive assistance to the ongoing resident tree removal efforts due to hurricane and pine beetle damage
- ◆ Completed the state-mandated Evaluation and Appraisal Report (EAR) for the Village's Comprehensive Plan, including a favorable "letter of understanding" from the Department of Community Affairs
- ◆ Reviewed and Processed the following petitions: (1) Large Scale Comprehensive Plans amendments for Rustic Ranches CPA inclusion within the Equestrian Preserve Area, Wellington Design Center, Ward/Waldman Commercial Site, and Hospitality Shoppes I and II; (2) Rezoning petitions for Rustic Ranches inclusion within the Equestrian Zoning District, Isla Verde, Wellington Parc, and Palomino Executive Parc; (3) MUPD Master Plans for Isla Verde and Wellington Parc; (4) Planned Development Site Plans for Wellington Regional Hospital Expansion and Medical Office Building #5, Wellington Green MUPD "F", Camden Court Residential Development/Wellington Green, Saddle Club, Mayfair Commercial, Professional Center at Wellington, Lanier/Castelina PUD, Isla Verde MUPD, Devonshire CLF, Wellington Green MUPD C-1, and Palomino Park Executive Center
- ◆ Worked extensively with Stadium Jumping regarding Winter Equestrian Festival
- ◆ Worked extensively during the Winter Equestrian Festival with a number of Special Use Permits, including temporary tents, stabling tents, and limited duration special events
- ◆ Initiated a revision of Comprehensive Plan standards for the Mixed Use future land use category
- ◆ Initiated a comprehensive Official Zoning Map for the Village

Code

- ◆ Implemented an aggressive inspection program to improve community appearance in multi-family neighborhoods
- ◆ Worked with PBSO street team during evening hours to address parking violations
- ◆ Coordinated efforts with Building division to resolve over 200 expired permits
- ◆ Implemented a rental licensing program requiring mandatory registration and inspections of rental properties
- ◆ Aggressively enforced water restrictions, resulting in the issuance of over 1000 citations
- ◆ Processed over 250 cases to the Special Magistrate hearing for failure to remit annual license tax

Building

- ◆ Expanded the document scanning process to include occupational licensing which has led to faster processing of occupational license applications as well as more efficient record keeping
- ◆ Implemented steps to track occupational license applications during the review and approval process leading to more efficient handling of these applications
- ◆ Developed and implemented a process to identify and close all open building permits in the Village. The task involves contacting and advising owners and contractors, renewing the expired permits, performing final inspections and closing the permits
- ◆ Began cross training of inspection personnel which accelerates professional development and increases efficiency in the inspections process
- ◆ Continue to provide Building regulatory services to both the City of Belle Glade and the Town of Hypoluxo with no impact to our service to Village citizens
- ◆ Building Division issued 3,896 permits for total construction value of \$77,154,268. Collected total of \$1,272,927 in permit fees and conducted total of 15,461 inspections through March, 2007

2006/2007 Accomplishments

Leisure Services

- ◆ Held 3rd Annual Wiffleball Tournament benefitting hearing impaired children
- ◆ Held 1st AYSO Soccer tournament servicing over 100 teams
- ◆ Hosted State Cup Soccer Challenge Round of 16
- ◆ Implemented the Musco Control Link automated sports lighting system
- ◆ Implementing the inkless finger print system
- ◆ Held 1st Annual Wellington Senior Games with 97 participants participating in 11 different events
- ◆ Began phase 1 of achieving CAPRA Accreditation through the National Recreation and Parks Association
- ◆ Became the first municipality in the state to formally accept the TLC2 program (currently being implemented)
- ◆ Completed and analyzed a resident senior services survey and presented Senior Task Force final report
- ◆ Received Donnor Foundation grant (sponsorship) - increased by 250% to \$25,000
- ◆ Aquatics Supervisor named Chairperson of the Palm Beach area Aquatic Council
- ◆ Aquatics Supervisor achieved Certified Parks and Recreation Professional status
- ◆ All guards trained in oxygen administration - oxygen is now available at the Aquatics Complex
- ◆ Implemented MainTrac, an automated work order & preventive maintenance system interfacing with RecTrac
- ◆ Parks Supervisor passed part-1 of the Parks and Recreation Maintenance Management School

2006/2007 Awards

- ◆ Agency Excellence Award by the Florida Recreation and Park Association (FRPA) (2007)
- ◆ Lifeguards won the 2nd annual Red Cross Lifeguard Competition (2007)
- ◆ Kids Crown Award (Palm Beach) - Silver - Little Blue Skate Park (2006)
- ◆ Kids Crown Award - Best Sports Activities (Palm Beach) - Bronze - Wellington Community Center (2006)
- ◆ “Best in Aquatics” award by International Aquatics Magazine - highlighted as “Best Outdoor, non-profit, public facility” (2005)



Budget Overview

The Village's budget process relies on a timetable of tasks and the planning of 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 2007/2008 budget preparation process.

Task	2007 Date
Develop budget process and identify issues through team meetings	Jan 11 - Feb 16
Financial Services prepares budget module, advanced analyses, budget request packages and guidance materials.	February/March
Budget Boot Camp: Strategic Planning and Department Teambuilding	Mar 13 - 16
Budget Kickoff and budget packages to departments	Mar 22 - 28
CIP Committee Review & Senior Staff CIP Amendments	Apr 9 - June 15
Departmental Service Business Hierarchy, Goals, Objectives, Performance Measures & Accomplishments due	Apr 9
Departmental personnel requests, overtime percentage & org charts due	Apr 9
Departmental TPP replacement & new fixed asset requests due	Apr 16
Compile information from Departments regarding personnel services and fixed assets	April 9 - May 4
Departmental budget requests & summaries due	Apr 25
Council Workshop on Property Tax Reform	May 15
Budget Office review of all departmental budget packages and overviews for consistency, reasonableness, formatting and compliance with budget policies	April 25 - May 15
Draft budget and departmental presentations, review recommendations of departmental overviews with Directors & coordinators	May 15 - June 1
Compile proposed budget for presentation to Village Manager who makes recommendations to Council	May 23 - June 15
Council Budget Visioning	June 4 & 21
CIP Workshop	June 28
Property appraiser provides certification of taxable values	July 1
Budget Workshop - TRIM & Preliminary Budget Document available	July 9
TRIM approved for Assessments for Solid Waste & Surface Water Management Funds	July 10
TRIM approved for General Fund	July 18 (rev)
Budget Public Forums	July 26 - 28
Budget Workshop - NAV, Utilities, Solid Waste	Aug 28
Approve resolutions for non-ad valorem assessments & related fund budgets and approve resolution for enterprise fund budgets	Aug 28
Budget Workshop - New Revenues & Capital Improvement Plan	Aug 30
First public hearing on proposed budget: <ul style="list-style-type: none"> · Announce percentage by which computed millage exceeds roll back rate · Adopt tentative budget · Amendments (if any) · Re-compute proposed millage (if amended) 	Sep 11
Advertise notice of tax increase and proposed operating budget within 15 days of Public Hearing	Sep 21
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	Sep 25
Certification of "TRIM" compliance signed by Village Manager and submitted to Tax Collector	Sep 27

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

BUDGET PROCESS

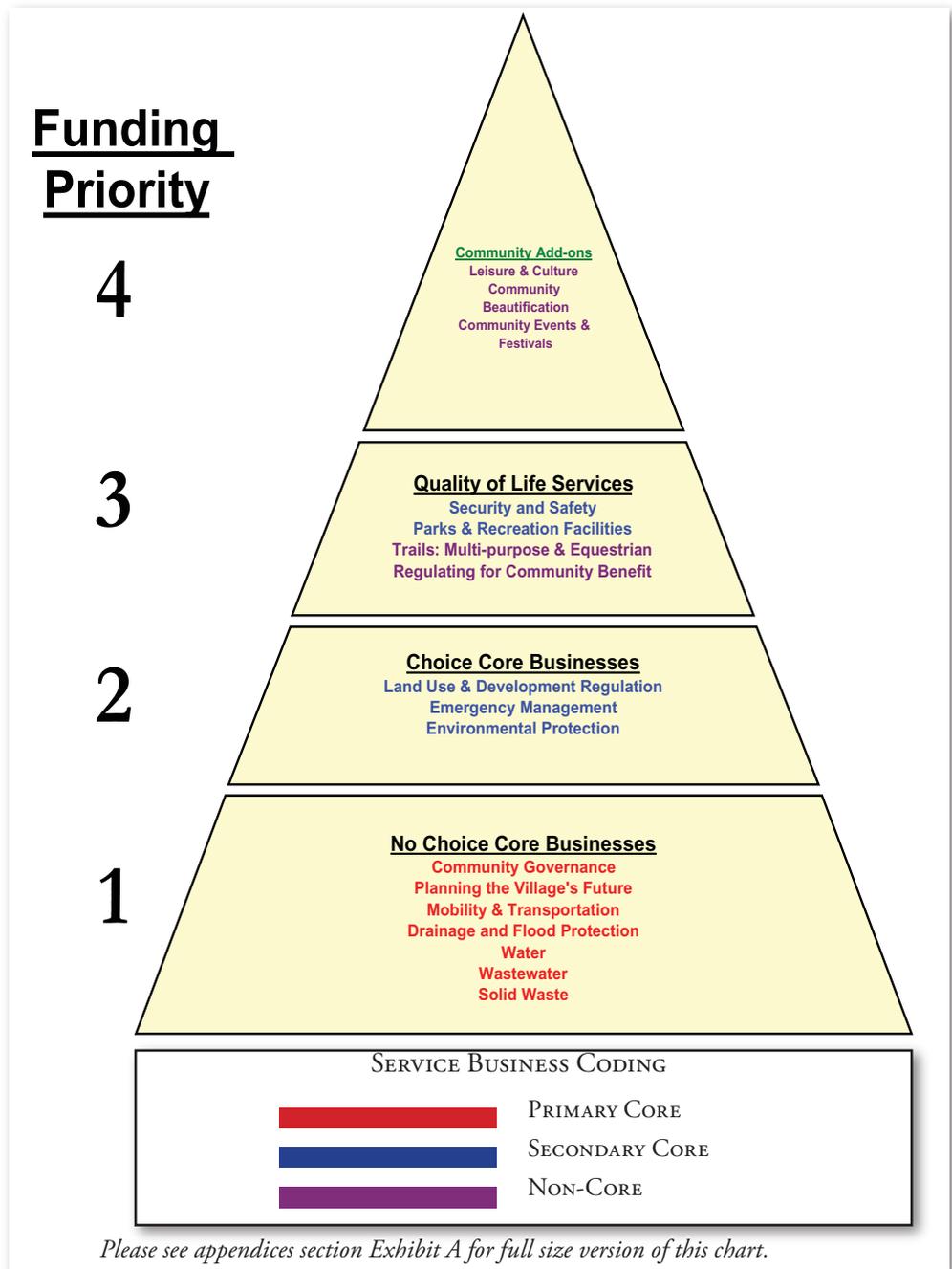
The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. Through the budget process, the Village makes decisions on the allocation of human and financial resources to achieve long and short-term goals and objectives as 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.

The 2007/2008 budget process incorporated many revisions designed to integrate the budget with the strategic plan and develop the prioritization of services and resources. A major goal of the redesigned process was to make it more inclusive in order to gain the specific input and knowledge of all staffing levels and stakeholders and to promote the fulfillment of the goals, objectives and projections in the coming fiscal year. The Village uses the budget model described below, combined with forms and information intended to clarify budgeting and the issues the annual budget must address. The 2007/2008 process encompassed a major shift in Village budgeting practice from historic expenditure analysis to strategic planning first, budget dollars last.

POLICY & STRATEGY PHASE

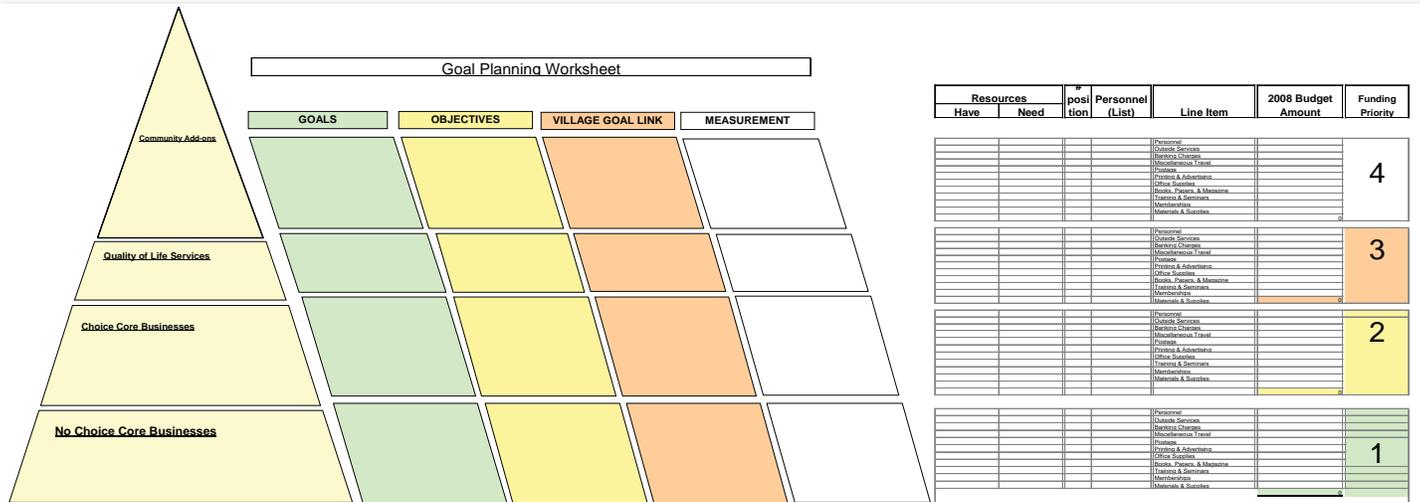
The Council's goals and directives set the tone for the development of the budget. At an annual retreat or workshop, the Council identifies priorities, issues and projects that will provide the direction and framework of the budget. These overall Village goals and objectives, or key policy issues, are 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 Village budget season for 2007/2008 began with a "budget boot camp", where budget preparation staff from all departments gained the tools needed to assess budget issues and prioritize their service businesses. New preparation forms were introduced at the budget kickoff to assist departments in preparing budgets aligned with the service business hierarchy, goal-setting and the associated budget dollars by level.



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 the subsequent 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.



Please see appendices section Exhibit C for full size version of this chart.

The Wellington Service Business Hierarchy pyramid is used by every division to establish the individual services by level associated with the more general services identified in the hierarchy. Goals are then established by level and each departmental goal is linked to one of the five Village goals presented in the Vision & Planning section. Departments then formulate their short-term objectives to achieve their goals and provide the measure which will indicate their success.

DEVELOPMENT PHASE

Each department’s budget package includes worksheets and charts to aid in the preparation of their budget requests. Departments receive budget workbooks to be completed electronically containing all forms shown in this section. 2007/2008 budget amounts to be requested were first evaluated based on current resources by service level: “what they have”. Next, resources needed for each priority level is determined using trend analyses and other historic expenditure information. The personnel required to perform the businesses at each level is ascertained similarly to arrive at the total dollars by funding priority level.

Included in each division workbook is a detailed expenditure history showing five years prior expenses, a projection of 2006/2007 expenditures and a section in which the incremental budget amounts required by level are entered. All levels correspond by color for ease of reference. Each division then formulates a cumulative Department Request budget, based on recommended levels of service. The Department Request budget may not correspond to cumulative priority funding levels, but may be a combination of several levels.

Detail Expenditure History	Actual					Orig Budget	YTD 2007	Projected 2007	Business Hierarchy Level 2008				2008 Department Request	DR Variance from Prior Year Budget	Provide Explanation Off-Trend Projections or Changes over \$5,000
	2003	2004	2005	2006	2007				Priority 1	Priority 2	Priority 3	Priority 4			
LEISURE SERVICES ADMINISTRATION															
Budgeted Positions		2	2	3	7				4	6	6	6	6	-1	Eliminates frozen Asst Dir position
Expenditure Detail:															
Personnel Total	143,549	118,851	155,368	358,997	792,241	136,441	409,322	405,575	121,458	-	-	-	527,033		Note 1
Operating															
120-5001-572.34-01 Outside Services	1,510	942	66,956	16,781	6,600	462	1,386		25,000	15,000	7,800		40,000	33,400	Note 2
120-5001-572.34-12 MIS Support	4,954	4,210	-	-	4,500	-	-	4,500					4,500	-	
120-5001-572.34-13 Credit Card Charges	20,623	17,175	22,008	20,553	20,000	5,843	17,530	21,000					21,000	1,000	
120-5001-572.40-01 Miscellaneous Travel	6,021	93	5,508	3,732	4,211	244	731	5,000					5,000	789	
120-5001-572.41-01 Postage	5,493	9,446	25,771	10,946	5,000	-	-	10,000		6,000	6,000		10,000	(5,000)	Direct mail flyers
120-5001-572.43-12 Telecommunications	-	-	4,215	4,356	9,502	1,209	3,626	1,000	2,000	2,000	-		10,000	400	
120-5001-572.47-01 Printing & Advertising	24,568	27,125	32,952	37,475	30,000	-	-	1,000	2,000	2,000	-		3,000	(27,000)	Note 3
120-5001-572.48-02 Public Relations	10,306	-	-	-	-	-	-	-	-	-	-		-	-	
120-5001-572.51-01 Office Supplies	13,524	13,211	15,468	20,767	16,900	2,153	6,460	17,000					17,000	100	
120-5001-572.51-02 Materials & Supplies-passport	-	-	-	-	-	-	-	-		20,000	-		20,000	-	
120-5001-572.52-02 Uniforms & Shoes	-	-	2,220	-	-	-	-	-					-	-	
120-5001-572.52-04 Vehicle & Equip. Maint.	205	12	64	-	300	31	94	315					315	15	
120-5001-572.52-45 Gasoline	611	1,264	299	631	750	101	303	700					700	(50)	
120-5001-572.52-75 10th Anniversary	-	-	-	81,319	-	-	-	-					-	-	
120-5001-572.54-01 Books, Papers, & Magazine	1,524	10	339	1,985	1,700	58	174	1,800					1,800	100	
120-5001-572.54-02 Training & Seminars	3,793	1,732	2,683	2,550	2,670	-	-	3,500					3,500	830	
120-5001-572.54-05 Memberships	1,318	1,528	2,002	2,173	2,000	661	1,983	4,000					4,000	2,000	
Fixed Assets															
Card Reader \$20,000															
Operating Total	94,450	76,749	180,496	203,268	104,133	10,762	32,287	68,815	27,000	43,000	13,800		130,815	6,682	
LEISURE SERVICES ADMINISTRATION TOTAL	\$ 237,999	\$ 195,600	\$ 335,853	\$ 562,265	\$ 896,374	\$ 147,203	\$ 441,609	\$ 474,390	\$ 146,458	\$ 43,000	\$ 13,800		\$ 657,948	\$ 6,682	

Please see appendices section Exhibit D for full size version of this chart.

Essentially, each division has five budget levels: Funding Priority levels 1 through 4 and department requested budget.

The Village Manager reviews departmental requests and formulates a Manager-recommended budget. Through 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. For ease of reference, a Budget “Map” was introduced in the 2007/2008 budget process providing the division’s business and budget hierarchy in one document.

LEISURE SERVICES ADMINISTRATION

Community Add-ons (Priority 4)

- ? Distribute a printed Leisure Guide mailed to residents three times per year

Quality of Life Services (Priority 3)

- ? Provide Parks and Recreation Advisory Board staff liaison
- ? Develop and maintain partnerships with sponsors, community groups and local businesses
- ? Additional staffing including (1) assistant director

Choice Core Businesses (Priority 2)

- ? Review and respond to customer issues and complaints
- ? Reduce dependency on ad vendor subsidy
- ? Administer and oversee background check policy to ensure participant safety
- ? Provide Leisure Services information to the public
- ? Annually review and evaluate all programming objectives
- ? Additional staffing including (1) recreation specialist and (1) CIA IV

No Choice Core Businesses (Priority 1)

- ? Provide staff to administer and manage all LS divisions including director, assist dir, project mgr and admin asst
- ? Review and approve departmental purchasing requests
- ? Review and submit an annual budget
- ? Develop and enforce department policies and procedures
- ? Develop and evaluate annually a master and strategic plan reviewing parks, programming and quality of life services

2006/2007 Budget	\$896,374
2007/2008 Core Business - Choice & No Choice	\$622,848
2007/2008 Department Request	\$657,848
2007/2008 Total All Levels	\$679,648

Preliminary Amount Funded for FY 2008 Budget

Incremental Cost - Community Add-ons	\$13,800
<ul style="list-style-type: none"> ? Additional background checks related to additional programs utilized ? Additional Non-Resident Fees Collected ? CAPRA Accreditation of the department 	
Incremental Cost - Quality of Life Services	\$43,000
<ul style="list-style-type: none"> ? Additional ads, flyers, and brochures and direct mailing ? Additional Sponsorship Revenues and Non-Resident Fees Collected 	
What's In - Core Business (Choice & No Choice)	\$622,848
<ul style="list-style-type: none"> ? Administer Background Checks - service providers ? CAPRA Accreditation ? Master and strategic plans for parks and programs ? Memberships, training and travel for FFEA, FRPA, regional meetings & seminars ? Printing of ads, flyers, and brochures for rentals and events ? 6 FTE's including: 1 director, 1 assistant director, 1 program manager, 1 Recreation Specialist, 1 CIA and 1 administrative assistant. ? Sponsorship Revenues Collected 	

2006/2007 Adopted Budget - Current Level of Service	\$896,374
<ul style="list-style-type: none"> ? Fun Magazine - 3 issues per year printing & postage ? Staff shirts ? Memberships, training and travel for FFEA, FRPA, regional meetings & seminars ? OPEB Reserve for fund ? 7 positions ? Sponsorship Revenues and Non-Resident Fees Collected 	

	Adopted Budget 2006/2007	FUNDING REQUESTS				Dept Request 2007/2008
		Business Hierarchy Level 2008				
		Priority 1 No Choice	Priority 2 Choice	Priority 3 Quality of Life	Priority 4 Comm. Add-ons	
Personnel	792,241	405,575	121,458	-	-	527,033
Operating	104,133	68,815	27,000	43,000	13,800	130,815
Priority Total		\$474,390	\$148,458	\$43,000	\$13,800	
Cumulative Total	\$896,374	\$474,390	\$622,848	\$665,848	\$679,648	\$657,848
Proposed Positions	7	4	6	6	6	6

Please see appendices section Exhibit E for full size version of this chart.

A separate package is provided devoted solely to capital improvement projects. The capital improvement budget development begins with updating the five year Capital Improvement Program (CIP) with the Environmental & Engineering Services department. Each department identifies and submits its capital improvement needs for the next five years and projects in progress or otherwise previously approved are updated based on current information. Departments must submit justification for each new project proposal and include the estimated source of funding and operating budget impact, net of cost savings and potential new revenues.

The CIP Committee, composed of staff from all departments, reviews and scores each project for funding priority. The Village Manager, the Village Engineer and senior staff review each project and either concur with the Committee’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 for the fiscal year commencing October 1, which includes all proposed expenditures and the means of financing it.

The complex budget decisions required as a result of recent Florida legislative property tax reform were shared with Village residents through budget public forums held in July 2007. Special interest groups, such as school officials

and community organizations, were scheduled over two days to provide input on the prioritization of municipal services and alternative revenue sources. The forums ended with an open attendance session allowing for citizen input on potential budget cuts and service reductions. Further discussion of the results of the public forums is provided in the Vision & Planning section.

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 residents have an opportunity to be heard before final action takes place. 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 scheduled, conducted to obtain residents' comments. Revisions are made as appropriate, and the final budget is adopted by a resolution of the Council. Upon completion of the process, a copy of the final adopted budget is furnished to the Office of the Clerk of the Board of County Commissioners 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 & 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 in order to achieve effective control over their departmental budgets. Department Directors and Managers are accountable for over/under expenditures. In addition, these reports (available on the Village's intranet) can be generated daily or at any time by authorized employees. 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, other than personal services, are controlled by a procurement system which encumbers purchase orders against the 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.

FUND DEFINITIONS

	<u>Fund</u>	<u>Type</u>
001	General Fund	General Government
005	Public Safety	General Fund Sub-Fund
015	Emergency Operations	General Fund Sub-Fund
010	Planning, Zoning & Building	Special Revenue
011	Transportation	Special Revenue
015	Emergency Operations	Special Revenue
110	Surface Water Management	Special Revenue
120	Parks & Recreation	Special Revenue
125	Recreation Impact Fees	Capital
130	Gas Tax Road Maintenance	Capital
133	Gas Tax Road Capital	Capital
135	Road Impact Fees	Capital
201	General Long Term Debt	Debt Service
301	Capital Projects (Governmental)	Capital
401	Water & Wastewater	Enterprise
410	Solid Waste	Enterprise

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 for 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's budget is organized into departments and divisions within the following hierarchical categories: Governmental Funds (General Fund, Special Revenue Funds, Capital Funds and Debt Service Funds) and Enterprise Funds (Solid Waste Collection and 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 Attorney
 Village Manager
 Council & Community Relations
 Village Clerk
 Broadcasting
 Public Safety
 Administrative Services
 Administration
 Administrative Support
 Employment Services
 Information Technology
 Wellington Information Network
 Financial Services
 Accounting & Treasury
 Budgeting & Reporting
 Compensation & Benefits
 Purchasing
 Risk Management

Environmental & Engineering Services

Engineering
 Administration
 GIS
 Environmental Services
 BMP Compliance
 Laboratory
 Mosquito Control
 Public Works
 Building Maintenance
 Fleet & Equipment Maintenance
 Landscape Maintenance
 Parks Building & Landscape
 Roads
 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

Administration
 Building
 Code Compliance
 Comprehensive Planning
 Community Development
 Leisure Services
 Administration
 Aquatics
 Athletic Programs
 Community Programs
 Park Operations & Maintenance
 Tennis
 Wellington Community Center

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 the general, special revenue, capital 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 the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- ✓ Public hearings are conducted to obtain taxpayer comments.
- ✓ The Village advised 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 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.

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 2007/2008 operating budget is shown below.

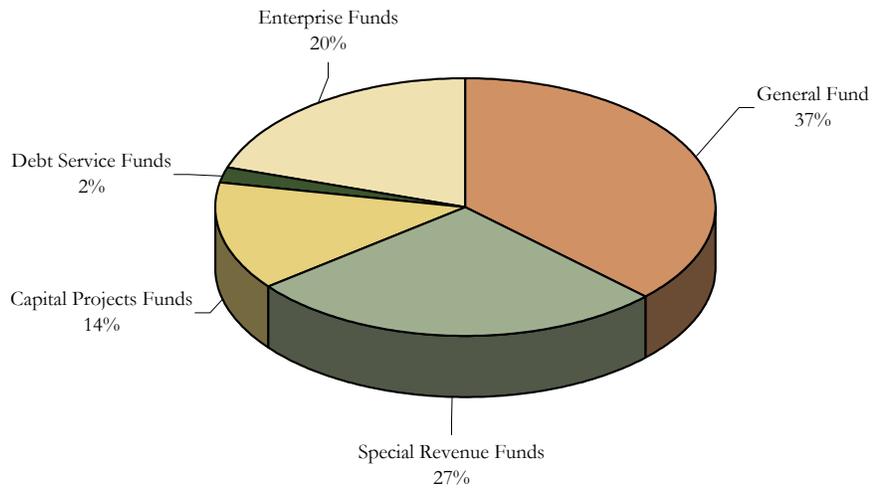
COMPREHENSIVE ANNUAL BUDGET FISCAL YEAR 2007/2008

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Total Governmental Funds	Total Enterprise Funds	Total
Revenues							
Property Taxes:							
Ad Valorem Taxes	\$17,357,103				\$17,357,103		\$17,357,103
Non Ad Valorem Assessments		3,577,758			3,577,758	2,664,322	6,242,080
Utility Taxes	3,360,000				3,360,000		3,360,000
Franchise Fees	3,400,000				3,400,000		3,400,000
Local Communication Service Tax	2,860,920				2,860,920		2,860,920
Intergovernmental Revenue	5,194,000	1,081,000	892,000		7,167,000		7,167,000
Licenses & Permits	585,200	3,226,750			3,811,950		3,811,950
Charges for Services		3,405,841			3,405,841	13,798,000	17,203,841
Interest Income	1,353,000	306,000	672,000		2,331,000	2,534,000	4,865,000
Miscellaneous Revenues	350,000	233,000			583,000	756,025	1,339,025
Impact Fees			1,463,473		1,463,473		1,463,473
Capacity Fees and Restricted Interest Income						2,100,000	2,100,000
Total Revenues & Other Financing Sources	\$34,460,223	\$11,830,349	\$3,027,473	\$0	\$49,318,045	\$21,852,347	\$71,170,392
Transfers In	6,509,165	17,430,951	11,693,048	2,152,100	37,785,264		37,785,264
Fund Balances/Reserves/Net Assets		464,853	300,025		764,878		764,878
Total Revenues, Other Financing Sources, Transfers	\$40,969,388	\$29,726,153	\$15,020,546	\$2,152,100	\$87,868,187	\$21,852,347	\$109,720,534
Expenditures							
General Government	10,018,332				10,018,332		10,018,332
Public Safety	6,457,161				6,457,161		6,457,161
Physical Environment	5,141,879	6,204,014			11,345,893	10,393,315	21,739,208
Transportation		1,672,062			1,672,062		1,672,062
Emergency Operations	60,000				60,000		60,000
Culture & Recreation		7,825,067			7,825,067		7,825,067
Capital Outlay	651,615	374,685	9,330,394		10,356,694	8,582,485	18,939,179
Debt Service		608,766		2,152,100	2,760,866	2,976,500	5,737,366
Non-departmental	219,000				219,000		219,000
Operating Contingency	435,000	381,000			816,000		816,000
Total Expenditures	\$22,982,987	\$17,065,594	\$9,330,394	\$2,152,100	\$51,531,075	\$21,952,300	\$73,483,375
Transfers Out	17,986,401	11,929,558	5,690,152		35,606,111	2,179,153	37,785,264
Increase/(Decrease) to Reserves/Impact Fees/Capacity Fee Accounts		731,001			731,001	(2,279,106)	(1,548,105)
Total Expenditures & Reserves	\$40,969,388	\$29,726,153	\$15,020,546	\$2,152,100	\$87,868,187	\$21,852,347	\$109,720,534

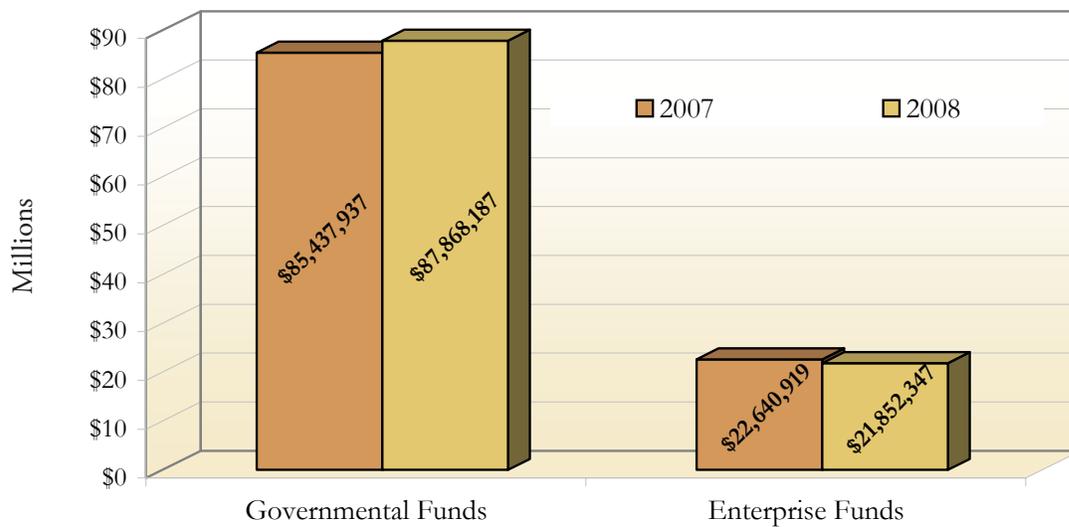
Notes:

- The above totals reflect Public Safety and Emergency Operations within the General Fund and exclude any interfund transfers between the General Fund and Public Safety or Emergency Operations Funds
- 2007/2008 Budget revenue estimates include anticipated revenues from Planning, Zoning & Building professional fee recovery and park user based fee plan currently under review for adoption in Fiscal Year 2008

TOTAL BUDGET BY FUND TYPE - FISCAL YEAR 2007/2008



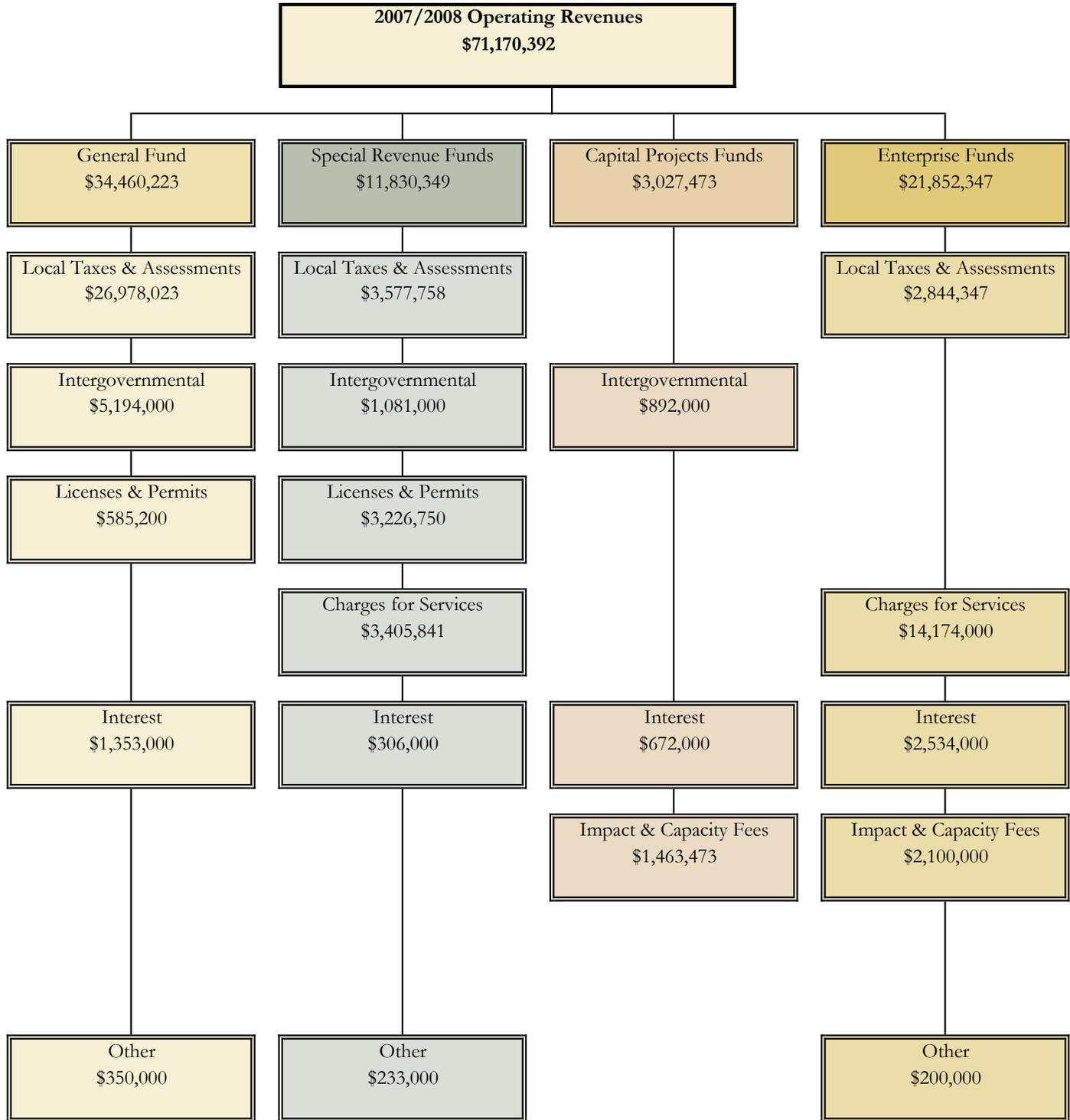
ADOPTED BUDGET FISCAL YEAR 2007/2008 vs. ADOPTED BUDGET FISCAL YEAR 2006/2007 (INCLUDING TRANSFERS IN AND TRANSFERS OUT)



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

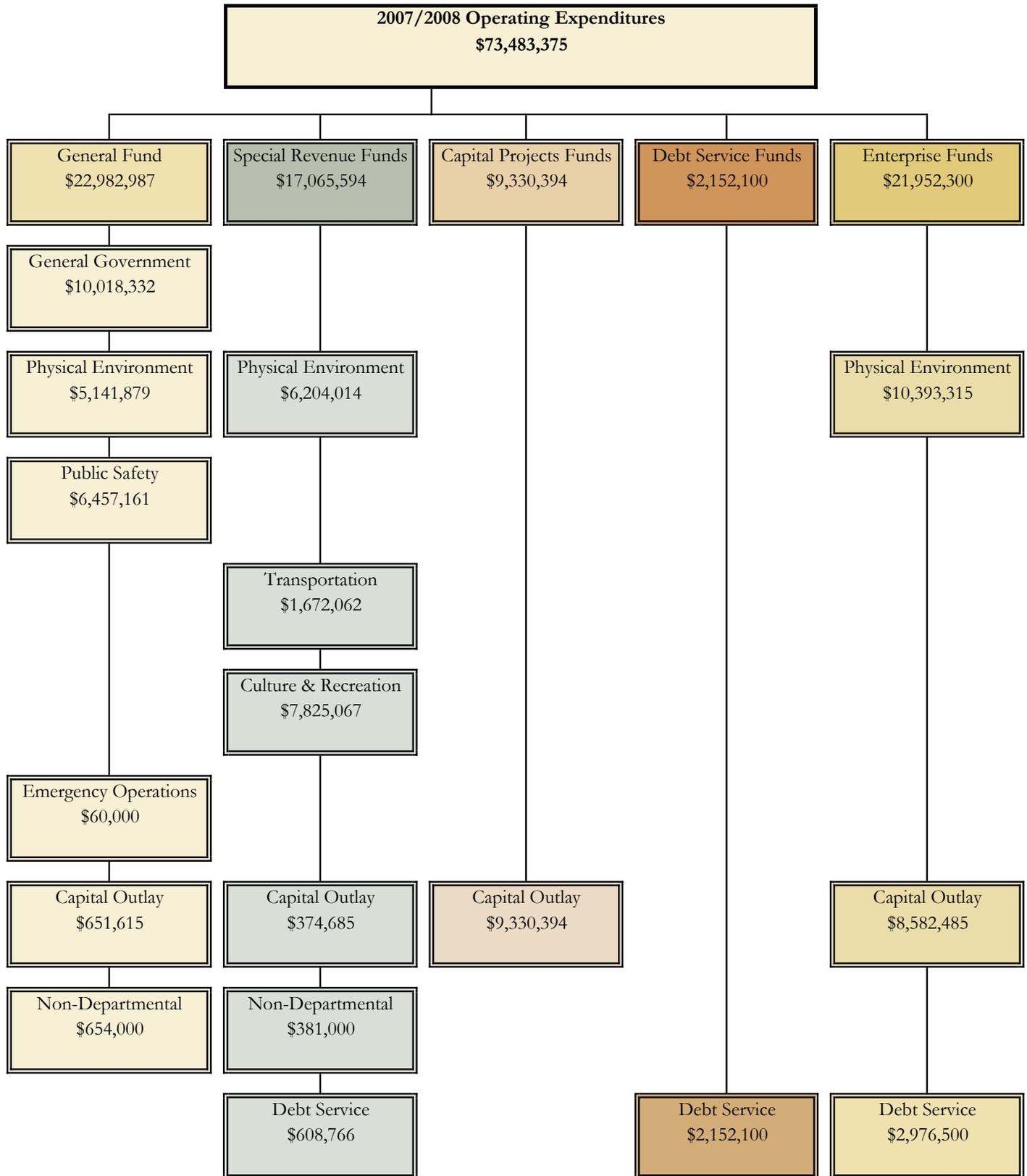


BREAKDOWN OF TOTAL OPERATING REVENUES - ALL FUNDS



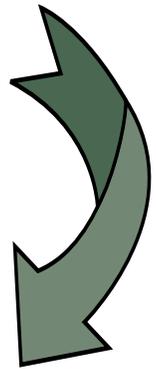
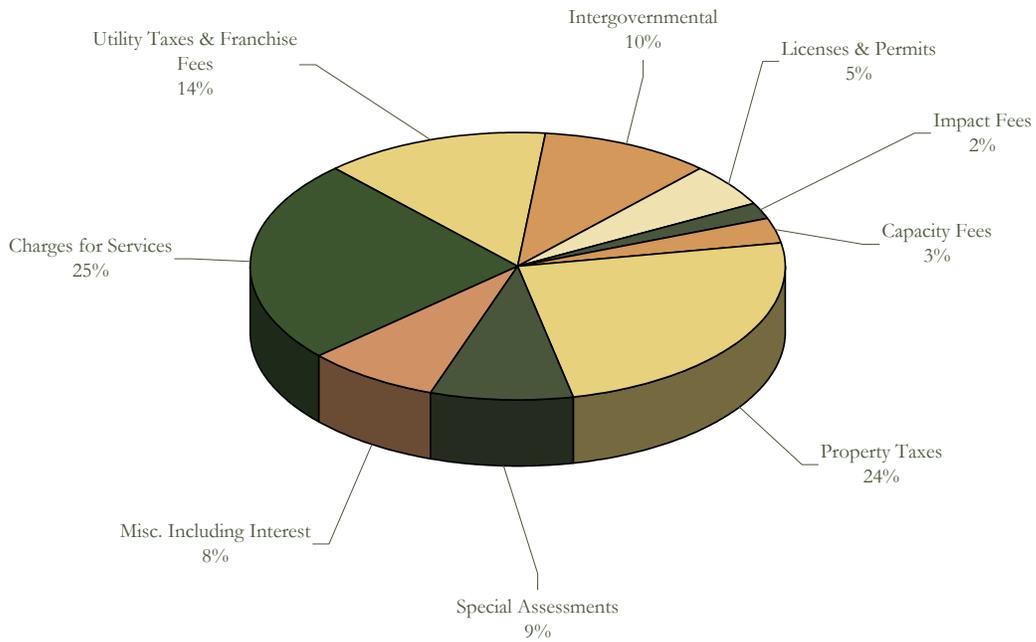
Note: The above excludes all transfers in

BREAKDOWN OF TOTAL OPERATING EXPENDITURES - ALL FUNDS

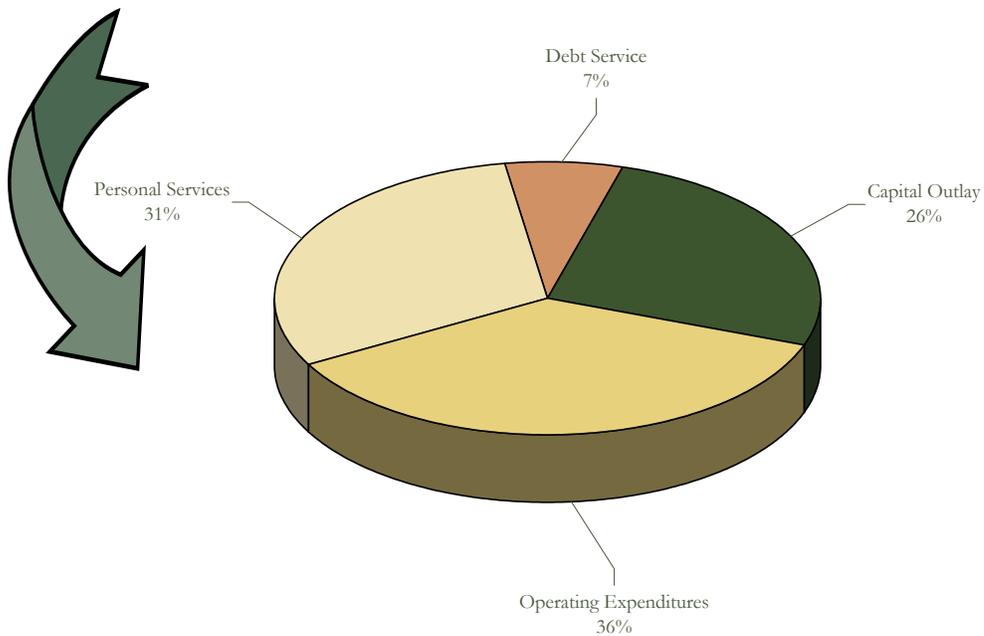


Note: The above excludes all transfers out

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)



GOVERNMENTAL - REVENUE SOURCES

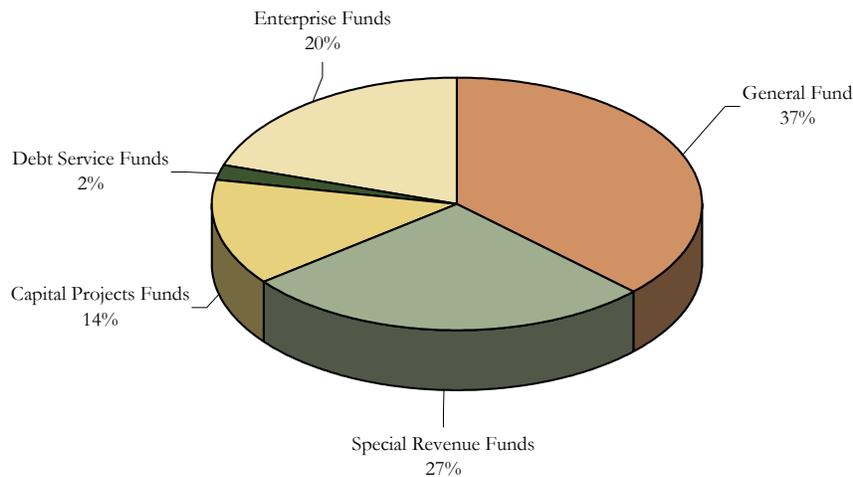
The following is a summary of the Village's Governmental revenue sources (excluding transfers):

REVENUE SOURCES GOVERNMENTAL FISCAL YEAR 2007/2008

	Governmental				
	Actual	Actual	Actual	Adopted	Adopted
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
Ad Valorem Taxes	\$9,276,804	\$11,305,840	\$14,618,529	\$18,585,557	\$17,357,103
Non Ad Valorem Assessment	2,824,179	2,964,390	2,847,120	2,846,600	3,577,758
Utility Taxes	2,773,318	2,838,515	3,433,244	3,360,000	3,360,000
Franchise Fees	2,379,764	2,704,194	3,430,915	3,000,000	3,400,000
Communications Taxes	2,090,208	2,080,684	2,610,972	2,649,000	2,860,920
Intergovernmental Revenue	5,788,338	5,861,284	8,290,170	7,025,500	7,167,000
Licenses and Permits	5,694,521	6,648,397	5,262,986	5,270,547	3,811,950
Charges for Services	2,366,915	2,275,499	2,069,176	2,038,370	3,405,841
Miscellaneous Revenues	1,013,191	1,269,390	3,207,273	3,405,000	583,000
Impact Fees	4,527,485	5,190,651	2,334,864	2,681,279	1,463,473
Interest	714,835	1,321,744	2,494,561	2,245,000	2,331,000
Proceeds from Borrowings				6,000,000	
Total	\$39,449,558	\$44,460,588	\$50,599,810	\$59,106,853	\$49,318,045

Notes:

- The above totals reflect Public Safety and Emergency Operations within the General Fund and exclude any interfund transfers between the General Fund and Public Safety or Emergency Operations Funds
- 2007/2008 Budget revenue estimates include anticipated revenues from Planning, Zoning & Building professional fee recovery and park user based fee plan currently under review for adoption in fiscal year 2008

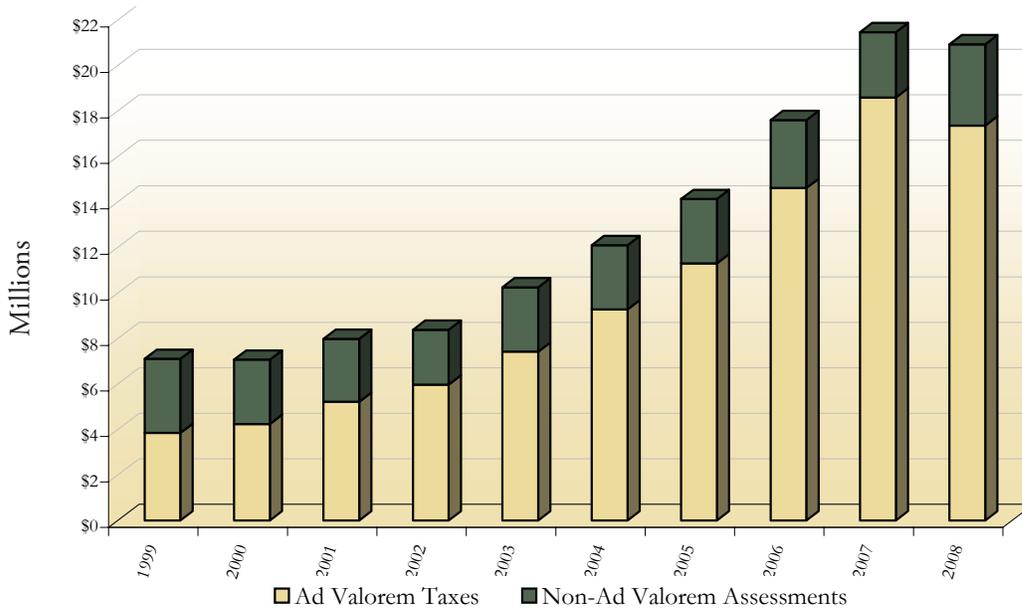


Prior to October 1, 1996, the Village was unable to levy ad valorem taxes. However, its dependent taxing district - Acme Improvement District - levied non ad valorem taxes to cover the costs of all governmental operations except for public safety and planning, zoning and building. The assessments in 1997 through 2008 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 35% by Ad Valorem property taxes and 7% by Non Ad Valorem special assessments. The following provides a history of the total tax burden borne by the residents for the last 10 budget cycles.

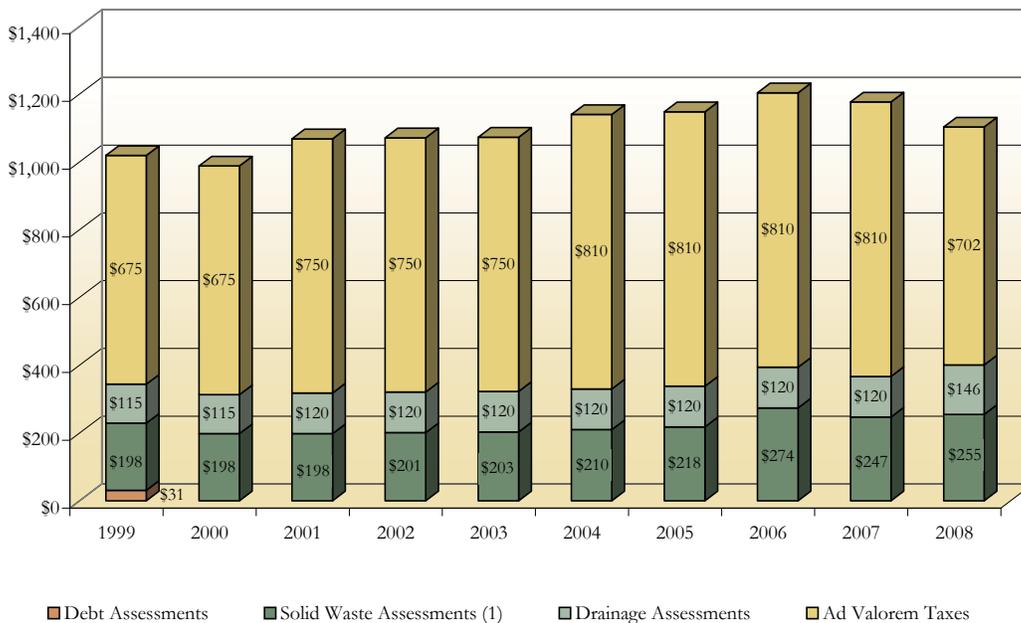
AD VALOREM TAXES (GENERAL FUND) AND NON-AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS)

(EXCLUDING THE WELLINGTON SOLID WASTE COLLECTION AND RECYCLING ASSESSMENT)



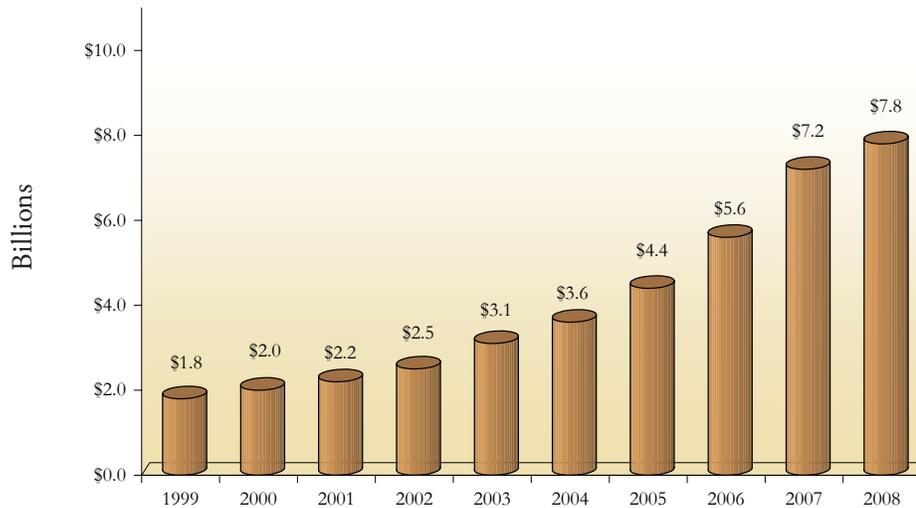
While total tax revenues increased during the period, it is important to note that the sample resident's taxes have remained relatively consistent over the years. This means that for each \$300,000 in taxable value (net of a \$25,000 homestead exemption), a taxpayer on a single acre of property or less pays \$1,103 including a Solid Waste disposal fee. This represents an increase of only \$115, or 12% of the amount paid in 1999. 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 \$300,000 and one drainage unit for simplicity purposes only. The average taxable value for a home in Wellington is approximately \$325,000. After a homestead exemption of \$25,000, Ad Valorem assessments are calculated on an average value of \$300,000.

TOTAL LOCAL TAXES



Notes: This chart is based on \$300,000 taxable value for Ad Valorem taxes and is based on each taxable unit for Non-ad Valorem taxes
(1) 2008 Solid Waste assessment include Solid Waste Authority (\$126) and Village of Wellington (\$129)

TAXABLE VALUE BY YEAR (IN BILLIONS)



The Village has experienced a rapid growth in population, new construction, and subsequently, taxable value during the period. This trend is expected to slow greatly due to the economy slowing down and the Village reaching build-out. The chart above demonstrates the growth in Village-wide taxable value by year while the table below highlights the top taxpayers.

TOP TAXPAYERS

	Taxable Valuation ⁽¹⁾	Percentage of Assessed Valuation
TJ Palm Beach Assoc Ltd Partnership	\$150,001,850	1.92%
Wellington Preserve Corporation	87,667,750	1.12%
Minto Communities, Inc.	66,459,836	0.85%
City National Bank of Florida	53,698,335	0.69%
Centex/Touse at Wellington LLC	50,386,236	0.65%
Polo Lakes Apartments LLC	46,319,982	0.59%
Centre at Wellington Green Ltd	31,575,491	0.36%
IMT LB South Florida	23,497,371	0.30%
TCRDAD Wellington Ltd Partnership	23,434,822	0.30%
Universal Health Realty Income	22,480,837	0.29%
Palm Beach Polo Inc	21,658,158	0.28%
	\$577,180,668	7.39%
Total Assessed Valuation	\$7,807,963,570	

(1) Tax Roll provided by Palm Beach County Property Appraiser's Office, values as of January 1, 2007

AD VALOREM TAXES

Ad valorem taxes total \$17,357,103 or 42% 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.

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 if all the following requirements are met:

- ✓ 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 June 2007 the Florida Legislature approved House Bill 1B and Senate 2B which places limitations on the amount of taxes that may be levied by local governments for the 2007/2008 fiscal year. The bill reads, "All cities and counties will be required to cut taxes in the upcoming 2007/2008 fiscal year to the 2006/2007 revenue levels. These local governments will then be required to make an additional cut of 3%, 5%, 7%, or 9%. The level of cuts will be determined by a formula that analyzes their taxing performance over the past 5 years, measured against a state wide average." However, growth in revenues on the value of construction is allowed.

Wellington has been identified as being required to make an additional cut of 9%. For fiscal years beginning after 2007/2008, property tax revenues will be capped based on the personal income growth and new construction.

The legislature continues to consider additional tax reform as of the printing of this document.

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 2007/2008, non-ad valorem assessments will only be collected by the Village for drainage and are anticipated to be \$3,577,758, accounting for 30% 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.



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OVERVIEW OF UNITS OF DEVELOPMENT

<u>Area</u>	<u>Original Unit of Development</u>	<u>Assessment Benefit Unit</u>	<u>Description of Area</u>	<u>Acreage per Lot</u>	<u>Relative Benefit Ratio</u>
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:

<u>Parcel Size</u>	<u># Units</u>
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>
Unit A:			
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
Total Unit A		15,107	6,201
Unit B:			
Unit of Development No. II	(B-II)	1,547	1,562
Overall District	(B-OAD)	5,773	4,536
Total Unit B		7,320	6,098
Unit C:			
Unit of Development No. I	(C-I)	893	906
Overall District	(C-OAD)	1,199	1,142
Total Unit C		2,092	2,048
Wellington Green Mall		451	451
<i>Total All Units</i>		<i>24,970</i>	<i>14,798</i>

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 1999/1998 THROUGH 2007/2008

	<u>1998/1999</u>	<u>1999-2000</u>	<u>2001-2007</u>	<u>2007/2008</u>	<u>Change</u> <u>1999-2008</u>
A-I	\$151	\$115	\$120	\$146	(\$5)
A-V	189	115	120	146	(\$43)
A-VII	115	115	120	146	\$31
B-II	202	220	120	146	(\$56)
B-OAD	115	115	120	146	\$31
C-I	151	142	120	146	(\$5)
C-OAD	115	115	120	146	\$31

PROPERTY TAXES AND ASSESSMENTS

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 its 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 utilize 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 the initial communications service tax rate of 5.5%, as computed in Section 12, 2001-140, 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 2007/2008 fiscal year were calculated using the rate of 5.22%. Local Communication Services Tax state forecasts for Wellington total \$2,860,920 or 5.8% of total Governmental Funds revenues (8.3% of General Fund revenues).



UTILITY TAXES

Utility taxes total \$3,360,000 or 6.8% of total Governmental Funds revenues (9.8% of General Fund revenues). Utility taxes are imposed on all electricity 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 \$3,400,000 or 6.9% of total Governmental Funds revenues (9.9% 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 \$5,194,000 or 10.5% of total Governmental Funds revenues (15.1% 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 2008 population of 59,082, the Florida Department of Revenue (FDOR) estimated annual state shared revenues as follows:

Half-Cent Sales Tax	\$4,127,000
State Revenue Sharing	1,052,000
Beverage Tax	<u>15,000</u>
Total	\$5,194,000

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 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 2007/2008 is \$1,577,000 or 3.2% of total Governmental Funds revenues (10.6% of Special Revenue Funds and Capital Project Funds revenues).



FINE AND FORFEITURES

Fines, forfeitures and civil penalties collected by Palm Beach County for violations of municipal ordinances, violations of Chapter 316, Florida Statutes, committed within a municipality, 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 quite a while. The Village's share of such revenues in fiscal year 2007/2008 is estimated to be approximately \$253,000 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 are remitted to the municipality in which the business is located. The total occupational license revenue expected for Fiscal Year 2007/2008 is \$561,750 or 1.1% of total Governmental Funds revenues (4.8 % 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 department functions. A fee study was completed by Public Resources Management Group Inc. of all PZ&B fees charged. The Village Council approved the study results and enhanced fee schedule. Additionally, the Village collects burglar alarm permit fees. Total permit fees (including related fines) budgeted for fiscal year 2007/2008 is \$3,467,000 or 7.0% of total Governmental Funds revenues (29.3% 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 \$1,741,230. The Village is currently in the process of changing the leisure services fee structure in order to shift most of the cost burden from tax payers to users of the programs, events and facilities. This new fee structure is in the planning stages and is anticipated to include a combination of increases to current fees and the implementation of new



fees including an annual registration pass for all athletic and community programs. This new registration pass will be required to participate in programs with non-residents paying a higher fee than residents.

In addition, the Village is in the process of implementing a fee structure that would enable the Village to recover

most of the administrative costs associated with planning and zoning. For the 2007/2008 fiscal year it is anticipated that the Village would be able to recover between 60% and 70% of these administrative costs or approximately \$900,000.

Also budgeted revenues in 2007/2008 include approximately \$259,350 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 2007/2008 are \$2,000,580 or 4.1% of total Governmental Funds revenues (16.9% 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 2007/2008 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 lower.

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 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 2007/2008 budget year, \$682,398 for road impact fees and \$781,075 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.



GOVERNMENTAL FUNDS - EXPENDITURES

TOTAL EXPENDITURES - GOVERNMENTAL

	Actual 2003/2004	Actual 2004/2005	Actual 2005/2006	Adopted 2006/2007	Adopted 2007/2008
General Government	\$6,765,480	\$7,733,680	\$8,588,524	\$10,521,817	\$10,018,332
Public Safety	4,634,172	5,031,954	5,099,928	5,746,303	6,457,161
Physical Environment	7,716,972	9,076,637	10,493,497	12,053,266	11,345,893
Transportation	1,510,342	1,614,248	1,678,057	1,628,006	1,672,062
Culture and Recreation	4,426,043	6,044,649	7,012,595	7,903,489	7,825,067
Capital Outlay	11,756,471	9,337,123	13,630,058	9,817,572	10,356,694
Non Departmental & Other				219,600	1,095,000
Debt Service	2,207,401	2,235,985	2,156,979	2,157,600	2,760,866
Total	\$39,016,881	\$41,074,276	\$48,659,638	\$50,047,653	\$51,531,075

MULTI-YEAR MAINTENANCE PROGRAMS

The 2007/2008 Budget represents a continuation of 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 shell rock of roadways
- ✓ Eight-year lift station rehabilitation
- ✓ Fifteen-year repaving of roadways
- ✓ Annual stormwater structure scheduled maintenance
- ✓ Aggressive canal re-sloping and re-dredging
- ✓ Continuing repairing and repaving of pathways
- ✓ Neighborhood Parks restoration
- ✓ Corridor landscaping
- ✓ Community appearance (hedges, walls and fence restoration programs)
- ✓ Maintenance schedule for storm drains
- ✓ Street sweeping
- ✓ Neighborhood revitalization and improvements
- ✓ 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 personnel 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 2007. There are three main layers of allocation:

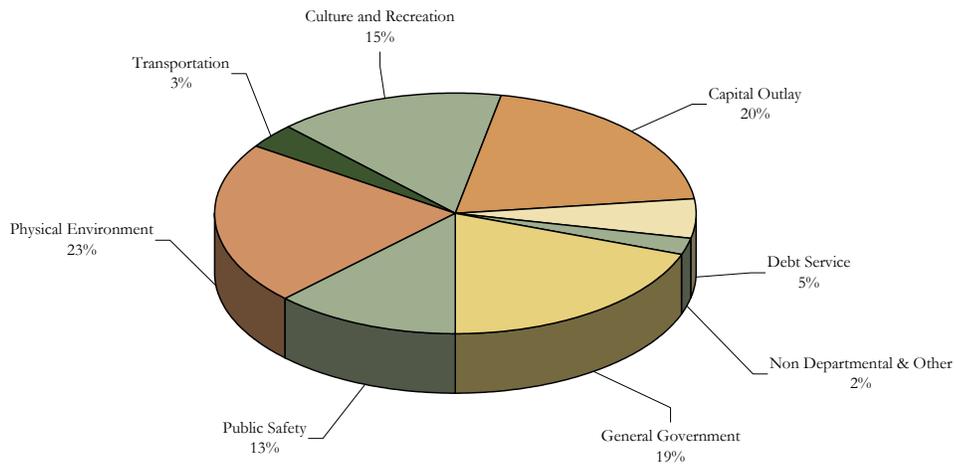
- ✓ Specific employee salary and benefit costs are allocated to the divisions they serve. Salaries and benefits for these positions are budgeted in their reporting department, then allocated to the using departments and divisions.

- ✓ Specific departments' costs are allocated within the department to each division. All costs in divisions 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

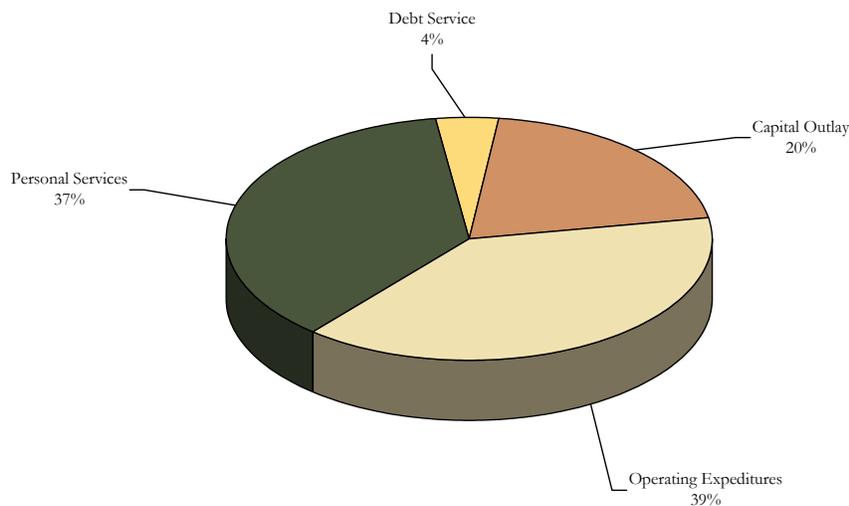
TOTAL GOVERNMENTAL FUNDS
(EXCLUDING INTERFUND TRANSFERS AND RESERVE FUNDING)



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, Legal Department Village Manager, Village Clerk, Broadcasting, Administrative Services (Administration, Employment Services, Information & Technology, and Wellington Information Network), Financial Services (Accounting & Treasury, Budgeting & Reporting, Compensation & Benefits, Purchasing, and Risk Management).

The current year budget includes the allowance for increases in costs and for property and health insurance increases.

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 which allows 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 covers the period through September 30, 2007. The 2007/2008 agreement of approximately \$6.35 million increases staff to 116 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 county wide ad valorem taxes.



PHYSICAL ENVIRONMENT

Physical environment includes all Public Works (except roads); Planning, Zoning & Building and Environmental & Engineering Service functions.

The current year budget includes 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 210.68 miles of roadways - 174.15 miles of paved roadways and 36.5 miles of shellrock. In addition, the Village maintains 40.1 miles of bike paths, approximately 348 miles of sidewalks and pedestrian paths as well as 56.92 miles of public 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 another 220 acres of recreational open space reserves:

Village Park - 114 acres comprising 2 gymnasiums with activity rooms, 2 lighted roller hockey rinks (one under roof), 19 lighted and two unlighted softball/baseball fields, outdoor basketball courts, 3 playground structures, 4 pavilions/picnic areas, and 2 miles of paved recreational trails and 4 lit volleyball courts.



Community Parks - 87 acres including 17 softball/baseball fields, 14 batting cages, 3 playgrounds, 2 pavilion/picnic areas, 4 sand volleyball courts, 2 basketball courts, 2 shuffleboard courts 4 restroom/concession buildings, and the Wellington Dog Park.

Wellington Community Center - 19 acres including 16 lighted Har-tru Tennis Courts, Tennis Pro shop and locker rooms, 50-meter swimming pool with two 1-meter dive boards and 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, a boat ramp and one picnic pavilion.

Neighborhood Parks - 55.33 acres with 7 basketball courts, 1 soft/baseball field, 1 boat ramp, 17 play structures, 1 lighted roller hockey rink, 9 picnic shelters, 1 restroom/concession building and a 12,000 square foot skate park.

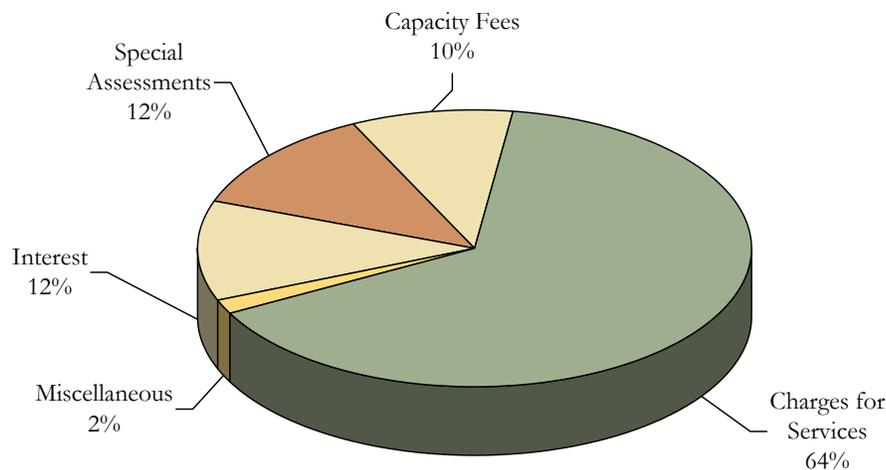
ENTERPRISE FUNDS - REVENUE SOURCES

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>Actual</u> <u>2005/2006</u>	<u>Adopted</u> <u>2006/2007</u>	<u>Adopted</u> <u>2007/2008</u>
Non Ad Valorem Assessment	\$1,736,183	\$2,024,609	\$4,480,265	\$2,609,422	\$2,664,322
Charges for Services	12,890,229	13,228,396	13,303,082	14,523,100	14,174,000
Capacity Fees	3,640,256	2,836,718	3,990,421	2,944,000	2,100,000
Intergovernmental Revenues	1,113,196	1,305,602	8,037,716		
Miscellaneous Revenues	918,333	870,492	1,295,767	814,397	380,025
Interest	959,551	1,131,842	2,637,429	1,750,000	2,534,000
Total	\$21,257,748	\$21,397,659	\$33,744,680	\$22,640,919	\$21,852,347

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.

AVERAGE MONTHLY WATER AND WASTEWATER UTILITY RATES

	Base Service	Consumption (per 1,000 gallons)		Average Customer	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+			
Total	\$26.50			\$23.68	\$50.18

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 2007/2008 fiscal year total \$2,664,322 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

	<u>2004/2005</u>	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>Increase</u>
Residential Curbside Service	\$114.00	\$120.00	\$125.00	\$129.00	\$4.00
Residential Containerized Service	\$82.00	\$86.40	\$91.00	\$93.00	\$2.00



ENTERPRISE FUNDS - EXPENDITURES

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 under 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.

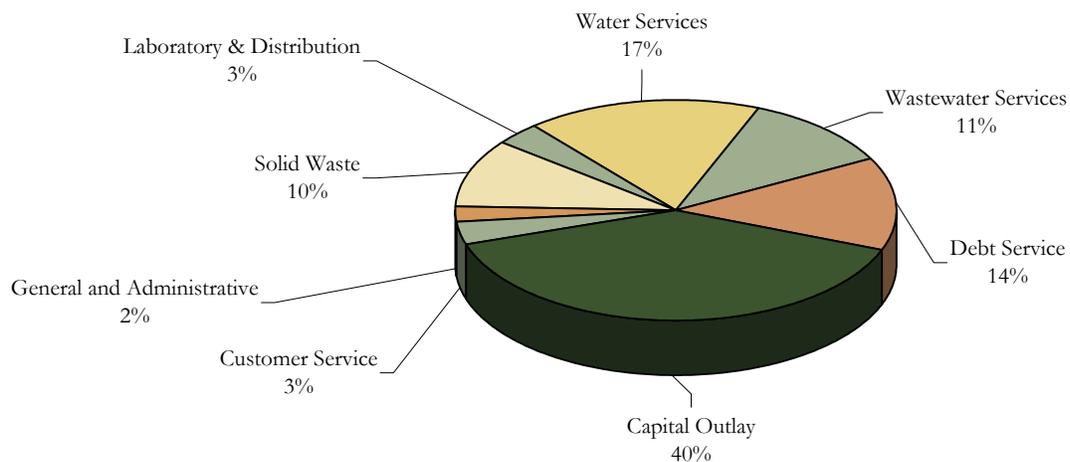
TOTAL EXPENDITURES ENTERPRISE FUNDS

	Actual 2003/2004	Actual 2004/2005	Actual 2005/2006	Adopted 2006/2007	Adopted 2007/2008
Water Services	\$3,000,502	\$2,662,360	\$3,140,199	\$3,473,165	\$3,756,779
Wastewater Services	1,787,485	1,937,352	1,944,359	2,284,404	2,478,687
Laboratory	73,990	80,574	85,462	94,677	104,398
Field Services	463,150	350,096	483,068	568,462	601,253
Customer Service	806,990	601,082	613,149	727,005	727,922
General and Administrative	623,489	329,980	11,334	577,586	495,089
Solid Waste	3,879,097	6,097,963	8,269,501	2,343,357	2,229,187
Debt Service	875,450	2,901,591	3,024,759	2,983,800	2,976,500
Capital Outlay				24,621,918	8,582,485
Total	\$11,510,153	\$14,960,998	\$17,571,831	\$37,674,374	\$21,952,300

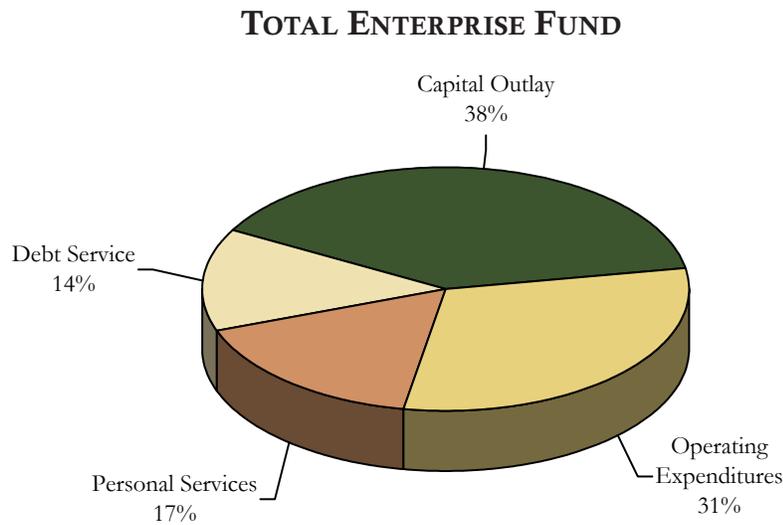
Note: The above table excludes reserve funding

EXPENDITURES BY FUNCTION

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



EXPENDITURES BY CATEGORY



The Village of Wellington provides water, wastewater and solid waste collection service to its residents. The direct operating expense (excluding debt service and capital outlay) of the Enterprise Funds have been budgeted at an increase of approximately \$325,000 or 3.2% more than last fiscal year’s operating expenses. Of this increase, roughly \$192,500 is due to increased personal services as a result of increases in current employees (COLA/Merit) and increased costs for existing fringe benefits.

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	Recreation Impact Fees	Gas Tax Capital	Road Impact Fees	Surface Water Management
Audited Available Reserves - 10/01/2006	\$10,104,352	\$12,997,678	\$4,113,292	\$5,431,723	\$3,179,400
Uses of Reserves 2007:					
Reserved for CIP					
Reserved for Maintenance Programs			(1,738,200)		(627,500)
Reserved for Landscape Programs			(896,800)		
Reserved for Road Improvements			(746,890)	(3,273,200)	
Reserved for K Park and Pool (Includes Master Plan & Playground)		(9,117,090)			
Reserved for Village Park Improvements		(60,000)			
Reserved for Greenbriar Park Improvements		(112,700)			
Reserved for Equestrian Trails		(400,000)			
Reserved for Recreational Facility Improvements					
Reserved for SWAT Projects					(735,000)
Reserved for Pump Stations					(3,736,200)
Reserved for Trash Racks					(427,000)
Reserved for Section 24					(23,500)
Proposed Borrowing Net of Repayments					3,500,000
FY 2007 Estimated change in reserves (revenues less expenditures)	(770,000)	(128,000)	197,900	392,650	(400,000)
Projected Available Reserves - 9/30/2007 *	\$9,334,352	\$3,179,888	\$929,302	\$2,551,173	\$730,200
Percent reserves	27.4%				25.5%
Target reserves at 25% - 29%		\$8.5 - \$9.86 million			\$700,000 - \$830,000

**Balances could change based on reallocations and deferrals*

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment. The goal of the Village is to use surplus reserves in ways that positively affect its financial plan while avoiding property tax increases.

The Village decided to use some of its surplus reserves as follows:

- ✓ To fund capital projects on a pay-as-you-go basis
- ✓ To loan the Surface Water Management fund \$2.8 million
- ✓ To loan the Solid Waste Fund \$2.5 million for hurricane expenditures
- ✓ To fund a millage rate stabilization account to offset the need for future millage rate increases
- ✓ To establish a health insurance reserve to defray those rising costs
- ✓ To supply funds for renewal and replacement of capital projects and equipment
- ✓ To reserve \$3 million for possible future storm event expenditures
- ✓ To fully fund Other Post Employment Benefits (OPEB)

In years past, the 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 25%. This means that the Village has, historically, targeted to have roughly \$8 million to \$10 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 any 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 can 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



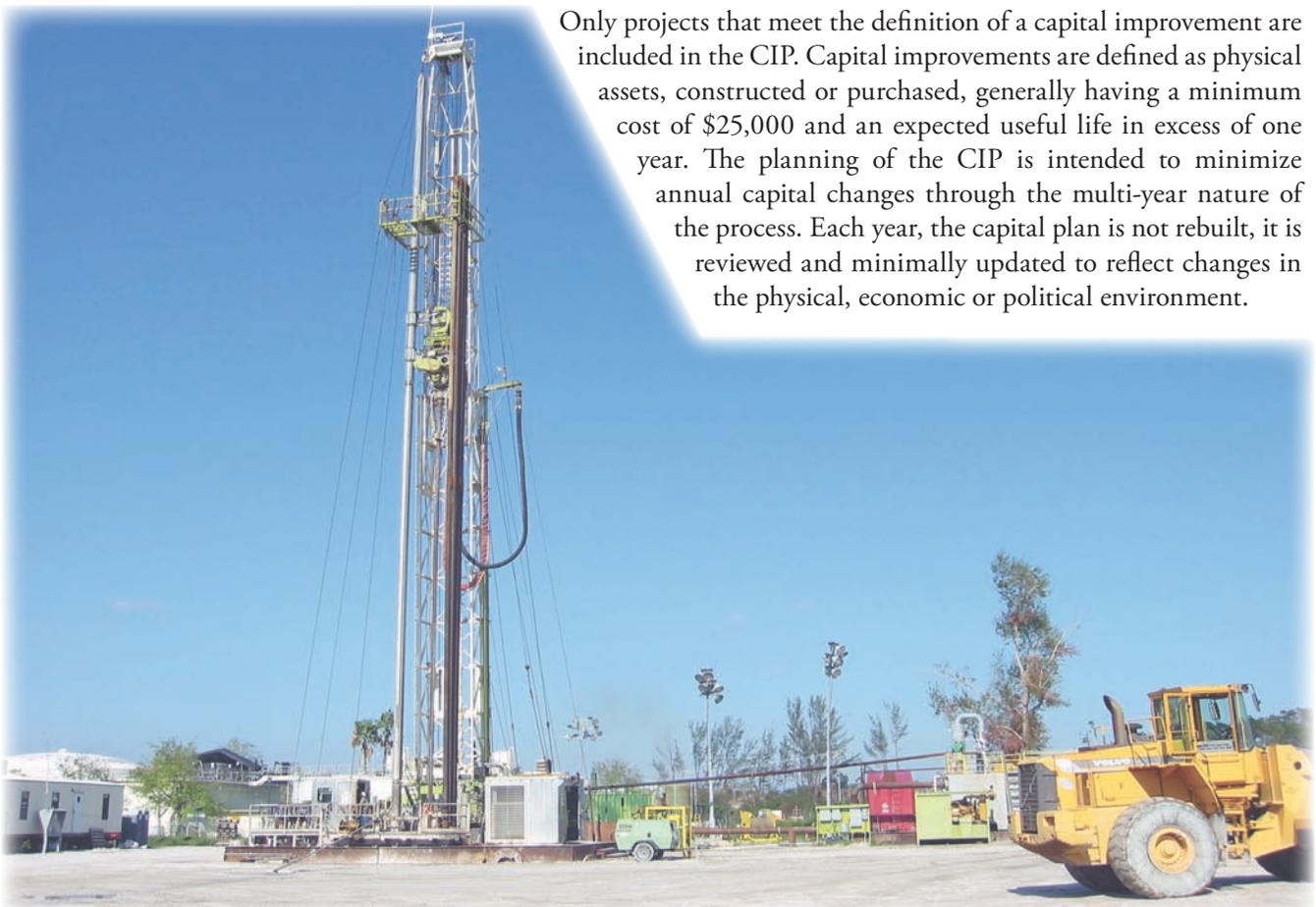
Capital Improvement Plan

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 and infrastructure upon which all our residents depend. The purpose of the CIP is to provide a planning and funding mechanism for the Village of Wellington's investment in long-term capital assets. By their nature, capital assets impose incremental costs of use and ownership in the future, requiring significant expenditures of public tax receipts.

Wellington's CIP serves to:

- ✓ Economically build and maintain a capital infrastructure
- ✓ Complete projects on schedule and within budget
- ✓ Provide for an annual update to the CIP schedule
- ✓ Allow for additions of projects and adjustments due to changing priorities
- ✓ Link proposed projects with the Village vision, mission and goals, and the priorities of the Village Council and citizens
- ✓ Coordinate department resources and equipment
- ✓ Effectively communicate the justification, description and costs of projects to stakeholders
- ✓ An important implementation device for growth management
- ✓ Identify funding sources, capital and ongoing expenditures for all projects
- ✓ Allow sufficient time to identify project financing and implementation measures

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. The planning of the CIP is intended to minimize annual capital changes through the multi-year nature of the process. Each year, the capital plan is not rebuilt, it is reviewed and minimally updated to reflect changes in the physical, economic or political environment.



CIP PROCESS

As the Village of Wellington has developed, it has been proactive in adopting policies and implementing new procedures to sustain the many elements of local government operation. The CIP is a significant aspect of municipal budgeting and planning, involving more stakeholders than any other element.



Designed and implemented new CIP process

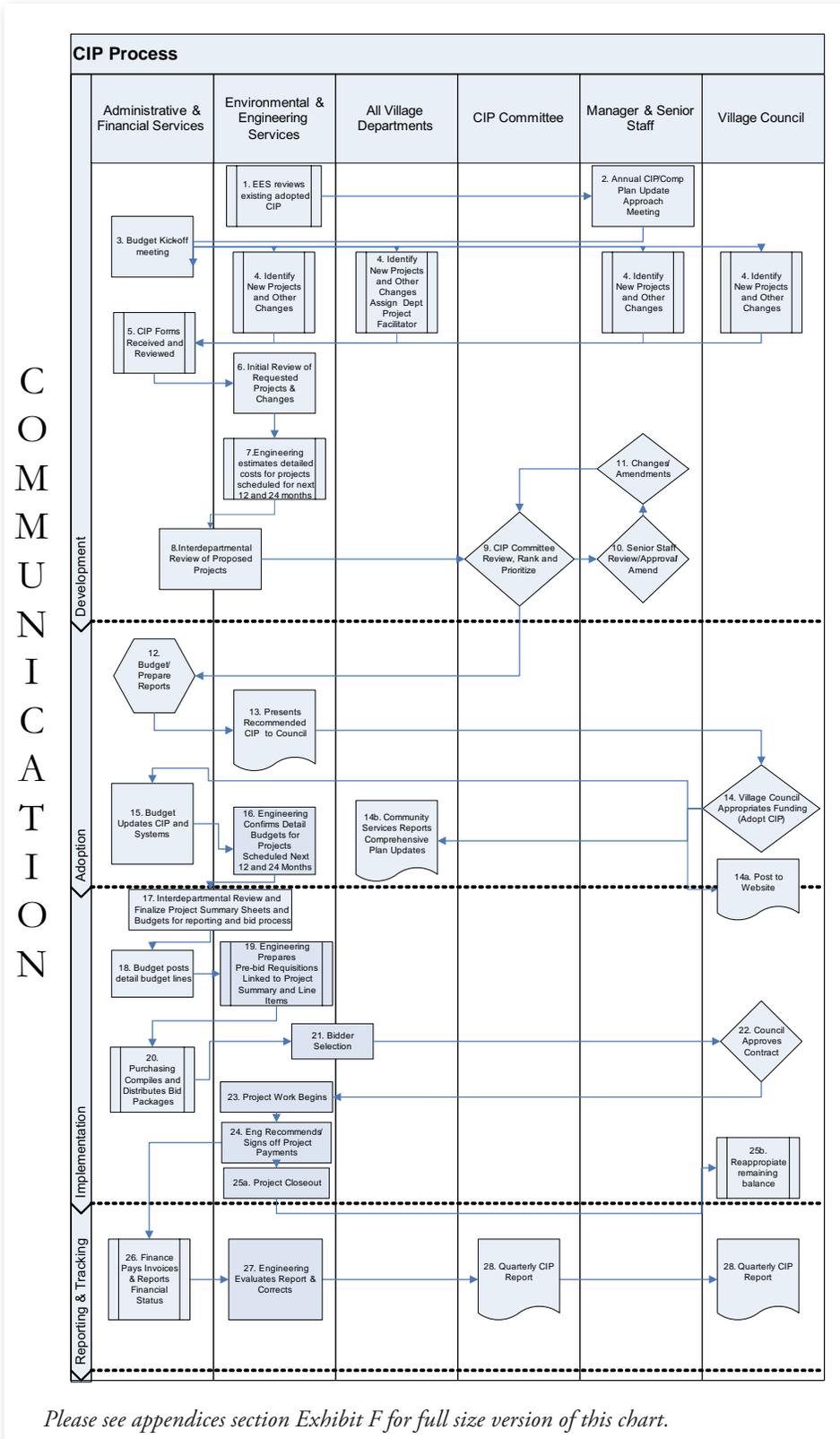
The Village's CIP, having grown from a budget of \$12.5 million in 1997 to \$34.4 million in 2007, was subjected to a thorough review in fiscal 2006/2007. Management directed the implementation of a new process, facilitated by a consultant.

For the 2007/2008 budget, management and staff implemented a revised capital planning process including new project description forms, the appointment of a CIP Committee, and a revised and inclusive flow of responsibility for information and reporting on capital projects. The flowchart here illustrates the many tasks associated with capital planning and the involved stakeholders. The Village's CIP process allows for facilitated communication amongst all involved from development to implementation and reporting.

A CIP Committee consisting of representatives of all involved departments was convened to perform project review, gain information and prioritize projects through the use of a revised scoring system based on 16 criteria.

After projects are scored, management and senior staff review, amend and approve projects for the recommended capital plan.

This recommended capital plan is reviewed with Council through various workshops and ultimately adopted by Council as part of the budget process.



Please see appendices section Exhibit F for full size version of this chart.

CIP PROJECT FORMS

The 2007/2008 CIP was built with information completed on updated project description and funding forms. The automated forms were designed to facilitate data entry and centralize the information input. The completed forms provide all of the information for compiling the recommended annual CIP update to the five year plan and provide a tool for ongoing project reporting. The Village further defines and color codes the type of planned projects and the threshold for each category as follows:

1. Capital Projects Over \$100,000 (peach) – Used to enter information for existing and scheduled capital projects over \$100,000 which are not maintenance-type or a large equipment purchases
2. CIP Maintenance Projects (light green) – Used to enter information for existing and scheduled capital maintenance projects over \$25,000
3. Minor Capital & Renovation Projects (rust) – Used to enter information and budget for capital projects and renovations over \$25,000 but less than \$100,000

The forms are completed for new and existing projects, including changes to scope, timing and funding for projects currently scheduled in the CIP.

**VILLAGE OF WELLINGTON
PROJECT BUDGET REQUEST FORM**

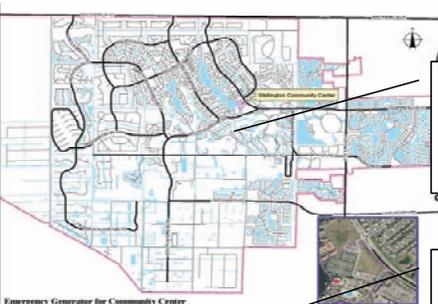
Emergency Generator for Community Center
*Wellington Community Center
Public Facilities*

PROJECT INFORMATION
Project Description:
Purchase and installation of a generator that would enable the Wellington Community Center to have power after a disaster

Project Justification:
This site is on the Red Cross list of possible shelter sites after a hurricane. Will provide program back up, and continuing operations in electrical failure

Project Score: 56 out of 170
 Dept Rank: 0 out of 0
 Project is: New in the 2007/2008 CIP

PROJECT LOCATION



CORE VALUE LINK
 ★ Public Safety
 ★ Sound Government

VISION 2022 LINK
 ★ Personal Safety & Security

PROJECT FUNDING SCHEDULE

Expenditures (in 000's)	Total Est.	Prior Yrs.	Project.						Future
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	175	-	-	175	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 175	\$ -	\$ -	\$ 175	\$ -				

Project Account: 301-3001-539.65-18

Identifies funding source(s) and years funding required to correspond with projected expenditures

Funding Sources (in 000's)	Total Est.	Prior Yrs.	Project.						Future
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	
Gas Tax Capital	175	-	-	175	-	-	-	-	-
Total	\$ 175	\$ -	\$ -	\$ 175	\$ -				

OPERATING IMPACT

Annual Increase/Decrease:		# FTEs		Revenues		Total Annual Impact	
Personnel	\$ -		0		\$ -		
Other Services	\$ -				\$ -		\$ 1,000

Summary of project prioritization and the change from prior year CIP

Map of project's location provided by Village GIS Services

Links the project to the Village Core Values and Strategic Planning principles

Summarizes the calculations made by requesting division to show future operating impacts. Includes employee time required and type of expense

A succinct statement describing the project

A brief summary of the project objective or community needs met

Project budget schedule showing past and future expenditures by type

Identifies funding source(s) and years funding required to correspond with projected expenditures

Heading provides identifying and status information for each project

All information provided for each project is used in the prioritization, recommendation and implementation of the project. The project forms are updated throughout the process and implementation years, and are used for reporting and presentation, appearing in this section under featured projects for 2007/2008. Additional information provided in the new process appears on the reverse side of the form for internal and prioritization use and includes planning assumptions, operating budget detail and carryforward projections.

CIP COMMITTEE

The completed forms are reviewed by Financial Services and compiled for the CIP Committee consisting of staff representatives of all involved departments. To prioritize and score projects, the committee meets with the Capital Project Coordinator to obtain any additional information on projects so they may reach a consensus on each prioritization criterion. The CIP Committee review and project scoring recommendations are forwarded to senior staff for their review and input. Changes and amendments are returned to the CIP Committee for final revisions and compilation of the recommended CIP.



*Convened CIP Committee
for evaluating and scoring
projects*

PROJECT SCORING & PRIORITIZATION

The scoring section on the reverse side of the capital project forms provides an area for evaluating each project based on 16 criteria, described below. The CIP Committee provides a single consensus rank score for each criteria for every project. Each criteria is rated from minus five (-5) through positive five (5) in the scoring area of the project form. Some criterion may not be applicable to the project. The score is weighted according to its relative importance and each project will achieve an overall score out of 170 total possible points. This overall score results in a prioritization of all projects requested in the CIP. The categories of scoring are:

1. Welfare of Village residents
2. Public Sentiment – community input on projects and related issues
3. Federal/State Mandates – the requirement of Federal or State law(s) which will be met by the project
4. Available Grant Funds – the relative amount of grant funding from all sources available with reasonable certainty in order to offset project costs
5. Funding Availability/Viability – the revenue stream or fund balance available now or in the future for the allocation of project costs over time
6. Department Priority – the ranking provided by the project's originating/supervising department out of all potential projects for that department and project type
7. Ongoing Operating Impact – the annual recurring impact to the operational budget of the Village as estimated by the originating department. A projected savings or additional revenue source may indicate a higher score for this impact (see next item)
8. Revenue Generation Potential – new or increased revenue bases/sources provided upon project completion
9. Quality of Life – the impact on residents and other project stakeholders overall physiological wellbeing, social health, functional ability, morale, and/or other subjective measures
10. Consistency with Strategic Planning/Vision – measures the fit with the Village mission, vision, goals and objectives
11. Disaster Prevention – provides a means of mitigating Village and residents loss or injury; or provides a means of minimizing the areas or situations affected by a disaster
12. Environmental Impact –the factors which a land development or construction project would have on the environment in the area, including population, traffic, schools, fire protection, endangered species, archeological artifacts, and community beauty
13. Economic Impact – the impact of the infrastructure improvement on the regional economy
14. Continuation of Established Funding –sustaining current funding mechanisms for ongoing capital & maintenance issues
15. Public/Private Venture Potential – project provides opportunity for funding contributions from private industry to promote municipal infrastructures
16. Inter-Governmental Cooperation – project provides opportunity for federal, state and/or local government participation and interaction

PROJECT PRIORITIZATION SCORING

Project Type: **Public Facilities**

CRITERIA	WEIGHT	N/A	IMPACT RATING											SCORE
Public Health, Safety & Welfare	3		-5	-4	-3	-2	-1	0	1	2	3	4	5	12
Public Sentiment	3		-5	-4	-3	-2	-1	0	1	2	3	4	5	9
Federal/State Mandates	3		-5	-4	-3	-2	-1	0	1	2	3	4	5	0
Available Grant Funds	3		-5	-4	-3	-2	-1	0	1	2	3	4	5	3
Funding Availability/Viability	3		-5	-4	-3	-2	-1	0	1	2	3	4	5	3
Department Priority	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	6
Ongoing Operating Impact	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	0
Revenue Generation Potential	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	2
Quality of Life	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	6
Consistency with Strategic Planning/Vision	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	6
Disaster Prevention	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	6
Environmental Impact	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	0
Economic Impact	2		-5	-4	-3	-2	-1	0	1	2	3	4	5	0
Continuation of Established Funding	1		-5	-4	-3	-2	-1	0	1	2	3	4	5	1
Inter-Governmental Cooperation	1		-5	-4	-3	-2	-1	0	1	2	3	4	5	2
Public/Private Venture Potential	1		-5	-4	-3	-2	-1	0	1	2	3	4	5	0
Total Score												56		

The Village Council receives the recommended 5-10 year CIP with prioritized scoring by project and funding source. Any changes from the prior year's plan are indicated, as are new projects and available funding. The first year of the five year CIP is formally adopted by the Council as the Capital Budget for the current year with the following 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.

CIP BUDGETING

Each year, the CIP is updated from the budget requests by the various departments which include cost estimates, statements of impact on the annual operating budget, the implementation schedule and information concerning the financial resources available. 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.

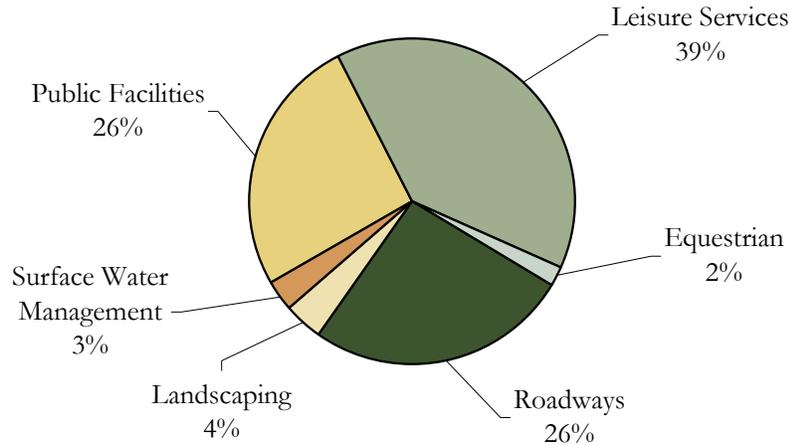
The project budget request form is completed indicating the amount of funding required for the project by year and type of expense. Space is provided for each of up to ten years to meet the requirements of the Village ten year capital planning program. The expenses are broken out by type to facilitate the project planning and the funding requirements by year. Requesting only the amount needed for specific phases of a project in the year it is expected to be expended will reduce carry forward and expense tracking processes while allowing for specific cost increases over time.

Project budgets adopted by Council are approved by project description and the approved budget may only be altered with Council approval. The project retains its approved budget until complete through the use of carry forwards at fiscal year-end. A capital projects fund was introduced in the 2007/2008 budget to facilitate a detailed accounting for governmental projects funded from general revenues, parks and recreation revenues and drainage assessments. The total of capital expenditures budgeted for these funds is transferred out of the originating funds to the capital projects fund.

PROJECT TYPES

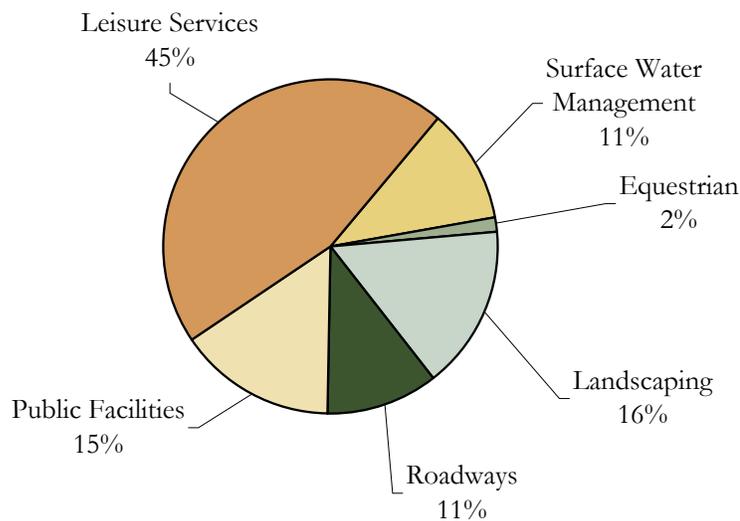
Projects are evaluated and presented by funding source and type. The six governmental project types are Public Facilities, Leisure Services, Equestrian, Landscaping, Roadways, & Surface Water Management.

NEXT FIVE YEARS: CAPITAL PROJECTS BY TYPE 2008-2012



Over the next five years, the majority of capital spending is expected on Leisure Services (39%), Roadways (26%) and Public Facilities (26%). This is in part due to the planned recreation projects at park site K and a future municipal complex. Major roadway projects in the next five years include South Shore Boulevard and Lake Worth Road expansion project as well as perimeter path paving and landscape work. The projected roadway work in the next five years is an increase over the past five years' allocation to roadways.

PAST FIVE YEARS: CAPITAL PROJECTS BY TYPE 2003-2007



FUNDING SOURCES

Projects proposed in the CIP for future year(s) are evaluated by funding source in order to determine the corresponding available funds expected. Projects may have to be reconsidered, revised, or alternative funding sources identified with sufficient time to meet the capital infrastructure needs of the community.

Every capital project must have an appropriate and sufficient source of funding identified prior to inclusion in the recommended CIP. Since many funding sources are to be used for specific purposes (ie, impact fees), a complete and accurate project description will be relied upon to assist in identifying the appropriate funding source.

Grant sources provided by federal, state or local agencies are considered for all qualifying projects and recorded in the grant tracking system maintained by Administrative & Financial Services. Use of grant funds is restricted to the original purpose specified in the grant documents.

The following describes the primary capital funding sources for the Village of Wellington.

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 of the municipality 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 on all electric, telecommunications and metered or bottled gas utility customers based on their consumption of these services within the Village corporate limits. Florida Statute authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, telecommunications service and metered or bottled gas.
- ✓ ***Communications Services Tax:*** This is a two-tiered tax composed of a state tax and a local option tax on communications services.
- ✓ ***Franchise Fees:*** Franchise fees are charged upon electric and cable utility 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.

- ✓ **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 70% based on lane miles located within the Village for which the Village is responsible for maintenance and 30% upon the population.
- ✓ **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.



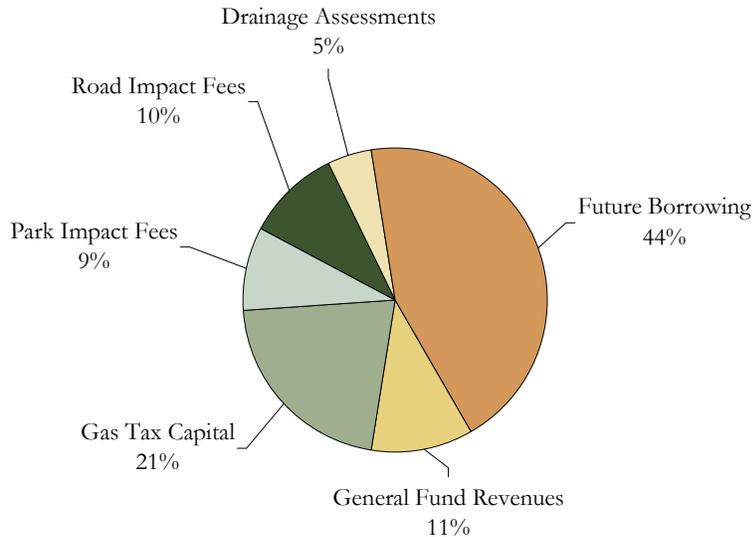
- ✓ **Drainage Assessments:** The Acme Improvement District assesses non ad valorem special assessments for surface water management as a dependent district of the Village of Wellington. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation 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

- ✓ **Water & Sewer Capital Accounts:** Essentially an operating reserve, 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.



CAPITAL PROJECTS BY FUNDING SOURCE 2008-2012



*Eliminated or deferred
\$14.8 million in projects*

All current and scheduled projects in the Village’s five year capital plan were critically assessed and future funding sources analyzed in light of the uncertain effects of tax reform. The long-planned projects for the Park Site K Community Center and a needed centralized Municipal Complex are being evaluated. These projects remain in the capital plan for future consideration if funded by future borrowing and are pending further decisions as to the scope and timing of each project.

Additionally, Council workshops were held throughout the summer of 2007 to assess projects with existing budget balances through fiscal year 2006/2007. Over \$3.5 million in budgeted governmental capital projects were cut or re-appropriated, allocating over \$2.5 million to capital reserves to fund future projects.

All capital project timing and budgets are approved by the Village Council as presented in the recommended CIP. The financing remains in place throughout the life of the project. It spans the fiscal year end through the carry forward of open purchase orders and remaining budget balance of the projects to the subsequent fiscal year. Estimated carry forwards are considered in conjunction with other funding sources and are submitted with the recommended CIP. Reallocation of carry forward funds may be presented and adopted in conjunction with the CIP. Any change to an approved capital project budget during the fiscal year requires a Capital Project Amendment be submitted for Council approval.



BUDGETED CAPITAL CONTINGENCY

The volatility of capital costs in recent years has prompted the recommendation that the Village include contingency funds in its 2007/2008 CIP. Budget estimates for capital projects involve multi-level calculations for all phases of each project and are made sometimes many years in advance of the actual construction. Any delay in completing a project also adds to its final cost. The Village has built in contingency funds to the 2008-2012 capital plan in response to these conditions. The contingency for each capital fund is calculated at 5% of the scheduled projects for each fund in the first three years of the plan; adjusted in years 2009-2012 by the amount budgeted in the prior years. This practice results in an annual incremental contingency growth in each fund to minimize the total amount accumulated. In keeping with Village policies, the use of contingency funds is limited to the level of authorization allowed for contract change orders.

BUDGETED CAPITAL CONTINGENCY 2008/2012

Fund	Fiscal Year					5 Year Total
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	
General Fund Revenues	\$68,864	\$88,289	\$877,978			\$1,035,131
Gas Tax Capital	131,453	59,145	35,158	23,293		\$249,049
Park Impact Fees	6,250	722,500				\$728,750
Road Impact Fees	182,500				7,500	\$190,000
Surface Water Management	10,000	86,375				\$96,375
Water & Wastewater	256,500	204,700				\$461,200
<i>Totals</i>	<i>\$655,567</i>	<i>\$1,161,009</i>	<i>\$913,136</i>	<i>\$23,293</i>	<i>\$7,500</i>	<i>\$2,760,505</i>



OPERATING BUDGET IMPACT

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. The operating budget impact estimates for capital projects are important for future planning and are included in budget projections used in the annual budget process. These costs are included in the annual operating budget in the year the construction of the asset is complete and the asset is operational. With some assets, though, like park expansions, these costs are phased in as the individual facilities or segments of the project come on-line.

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.

ANNUAL PROJECTED OPERATING BUDGET IMPACT

Project by Funding Source	Projected Completion	Annual Operating Impact	Project by Funding Source	Projected Completion	Annual Operating Impact
Governmental					
General Fund Revenues			Park Impact Fees		
Emergency Generator for WCC	2008	\$1,000	Olympia Parking Lot	2008	\$150
Pool Covers	2008	2,000	Village Park Second Entry	2009	250
Irrigation at WCC Front Field	2009	2,000	Equestrian Trail Improvements	2012	109,000
Gas Tax			Road Impact Fees		
Flying Cow Road Paving	2008	8,000	Southshore Phases I & II	2008	2,500
Flying Cow Multi-Purpose Trail	2008	300	Pierson Road Median Landscaping	2010	500
Forest Hill Blvd Streetlights	2009	4,000	Big Blue Trace Landscaping Ph I & II	2010	2,000
FPL Corridor - Binks Forest Drive	2009	250	Lake Worth Road Landscaping	2010	1,000
Turn Lanes & Traffic Engineering	ongoing	7,500	50th Street Paving	2012	5,000
Intersection Improvements	ongoing	7,500	Drainage Assessments		
Perimeter Paths & Landscaping:			Setion 24 Educational Building	2010	26,480
Western	2009	13,500			
Northern	2010	15,000			
Eastern	2011	18,000			
Southern	2012	7,425			
FPL Corridors - Lk Worth Rd & Pierson @ C8	2010	500			
FPL Corridors - Horseshoe Tr & Squire Dr	2011	500			
Enterprise					
Water Capacity Fund					
5.4 MGD RO Plant	2010	\$82,817			

In updating the capital planning process for 2007/2008, the operating budget impact element of the plan was expanded to enable detailed calculations of the recurring labor, services and materials costs associated with the project once completed. Also considered were the revenue opportunities and/or cost reductions provided by the project. These operating impact amounts affected the overall project scoring and prioritization in the future CIP. The result of these efforts to refine the annual operating impact assessment was a capital plan consisting of projects primarily with little or no future operating impact. You will find many projects described in the following pages showing no dollar operating impact for this reason. Additionally, many projects in the Wellington five year plan are maintenance projects, which are not estimated to have an impact on the operating budget and may decrease future maintenance costs.

LINKING THE CAPITAL PLAN TO THE VISION

Planning for capital improvements is a matter of prudent financial management as well as a sound development plan. The extent to which an infrastructure improvement meets the strategic planning and vision for the future of the Village of Wellington contributes to its priority in the CIP. Past projects are linked to the comprehensive plan and the Village Core Values, and future projects are also linked to the principles of our Vision 2022. The chart below illustrates the link of the scheduled 2007/2008 projects to the priorities of the Village by aligning the Vision 2022 principles with the original Village Core Values and indicating the planning principles realized by each scheduled capital improvement:

	Family/Family Living	Educational Excellence/Excellent Education for a Lifetime	Recreation & Cultural Opp./Leisure Amenities for an Active Lifestyle	Public Safety/Personal Safety & Security	Environmental Respect/ Preserve the Natural Florida Environment/Gateway to the Everglades	Sound Government/ Regional Business & Job Center	Civic Pride/Pride in Wellington	Community Appearance/Beautiful Neighborhoods with Quality Homes	Equestrian Interests/World Class Equestrian Community
Governmental Projects									
Parks Capital Maintenance		●	●				●		
Dual Use Facility				●					
Emergency Generator at WCC				●					
Relocation of Skate Park	●	●	●						
Neighborhood Park Program	●	●					●		
Flying Cow Road Paving			●		●				
Traffic Signal Replacements			●				●	●	
Flying Cow Multi Trail		●	●					●	
State Rd 7 Retention Area				●			●	●	
Shellrock Program			●				●	●	
Ped. Paths & Roadway Overlay			●				●	●	
Turn Lanes & Traffic Eng.			●					●	
Beautiful Wellington Grants					●		●	●	
FPL Corridor Improvements		●					●	●	
Southshore Blvd Phases I & II			●		●			●	
Pierson Rd Median Landscape							●	●	
Pump Station 2			●	●	●				
Lake Shore Erosion			●		●				
Culvert Replacements			●	●					
Canal Redredging/Bank Stabil.				●	●				
Public Works Storage Site			●				●		
Moveable Bulkhead	●	●							
Pool Covers	●	●							
FH Blvd Street Lights			●						
Intersection Improvements			●					●	
Greenbriar Dog Park	●	●					●		
Olympia Parking Lot	●	●	●						
Best Management Practices				●			●		
Enterprise Projects									
1.75 MGD WWTP Expansion			●	●	●				
Pedestrian Paths Landscape Irrig.		●					●	●	
Water System Repl/Upgrade			●		●				
W/W System Repl/Upgrade			●		●				
RO Plant Membrane			●						
Pump Lift Station Upgrades			●						

ORGANIZATION OF THE CIP SECTION

The ensuing pages contain schedules of the current five year CIP, including the five years thereafter to the extent known. Fiscal year 2007/2008 projects include specific project information, description, cost and impact on the operating budget. Several formats are used in the following section in an effort to include information on all projects. Here is a brief description of the organization of the project pages herein:

2007/2008 Adopted CIP by Funding Source

Tables of the complete list of scheduled capital improvement projects including Tangible Personal Property replacements and New Fixed Asset amounts scheduled for 5 to 10 years; shown by primary funding source. Includes project scores and estimated carry forward amounts.

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact	
				2007/2008	2008/2009	2009/2010	2010/2011	2011/2012					
LEISURE SERVICES													
K Park Master Plan	46	\$ 117,000	-	-	-	-	-	-	-	-	-	-	
K Park Playground	NR	100,000	100,000	-	-	-	-	-	-	-	-	-	
K Park Construction	NR	7,075,240	7,075,240	-	13,000,000	6,500,000	-	-	-	\$ 19,500,000	\$ 19,500,000	TBD	
Agnes Wading/Teaching Pools	NR	500,000	500,000	-	-	-	-	-	-	-	-	-	
Pool Office/Restroom Building	NR	1,441,850	1,441,850	-	-	-	-	-	-	-	-	-	
Olympic Parking Lot	69	-	-	45,000	-	-	-	-	-	\$ 45,000	\$ 45,000	150	
Comm Park Renovation/Design (5 Softball fields)	43	-	-	-	375,000	3,750,000	-	-	-	\$ 4,125,000	\$ 4,125,000	-	
Greenbar Dog Park	30	112,700	112,700	80,000	-	-	-	-	-	\$ 80,000	\$ 80,000	-	
Village Park - Second Entry	30	-	-	-	800,000	-	-	-	-	\$ 800,000	\$ 800,000	250	
VP Additional Parking	25	-	-	-	-	240,000	-	-	-	\$ 240,000	\$ 240,000	TBD	
Village Park Pavilion	NR	60,000	60,000	-	-	-	-	-	-	-	-	-	
Olympic Park (Art Track)	NR	26,088	-	-	-	-	-	-	-	-	-	-	
New Horizons Parking	NR	250,000	-	-	-	-	-	-	-	-	-	-	
VP Roller Hockey Rank #2	NR	-	-	-	-	-	-	-	-	-	-	-	
EQUESTRIAN													
Equestrian Trail Improvements/Expansion	47	400,000	400,000	-	400,000	400,000	400,000	400,000	-	\$ 1,600,000	\$ 800,000	\$ 2,400,000	109,000
Budgeted Capital Contingency - 5% Incremental	-	-	-	6,250	722,500	-	-	-	-	\$ 728,750	\$ 728,750	-	
CIP Grand Total Park Impact Fees Capital Projects		\$ 10,082,878	\$ 9,689,790	\$ 131,250	\$ 15,297,500	\$ 10,890,000	\$ 400,000	\$ 400,000	\$ 27,118,750	\$ 800,000	\$ 27,918,750	\$ 109,400	

2007/2008 Capital Projects Over \$100,000

The capital project budget form for each project budgeted in Fiscal Year 2007/2008 estimated at \$100,000 or more per year - Project headings are colored according to the type of project:

1. Peach - One time projects
2. Light Green - Recurring maintenance projects

2007/2008 Minor Capital Projects

Contains summaries for each project scheduled in Fiscal Year 2007/2008 with an annual budget from \$25,000 to \$100,000

Project #	Project	Funding Source	5-Year CIP Amount
200707	Public Works Storage Site	General Fund Revenues	\$60,000
200806	Movable Bulkhead	General Fund Revenues	61,400
200807	Pool Covers	General Fund Revenues	50,500
200803	Forest Hill Blvd Street Lights	Gas Tax Capital	90,000

Future Capital Projects 2009 – 2012

Contains summaries for each project scheduled in Fiscal Years 2009 through 2012

Project	Funding Source	5-Year CIP Amount	Projected Start Year
K Park Construction	GO Bond	\$19,500,000	2008/2009
Municipal Complex	GO Bonds	20,250,000	2008/2009
Birkdale Gazebo, Boardwalk, Parking	General Fund Revenues	40,000	2011/2012
Irrigation at WCC Front Field	General Fund Revenues	80,050	2008/2009
Sports Netting - VP & TSC	General Fund Revenues	555,000	2008/2009

Projects in Progress

Contains summaries of projects funded in previous years that are not yet complete, including a description and project status

Project #	Project	Funding Source	Remaining Amount
200604	Entrance Signs	General Fund Revenues	\$123,900
200602	Sidewalk Canopies	General Fund Revenues	75,000
200601	Exterior Renovations at Original Gym	General Fund Revenues	100,000
200706	Rotary Peace Park at Birkdale	General Fund Revenues	126,600
502402	Meeting Hall	General Fund Revenues	38,000

TPP Replacement & New Fixed Asset Schedule

A list of the replacements of machinery and equipment valued over \$1,000 and new fixed assets approved for fiscal year 2007/2008

Fund	Installed Cost	2008				Scheduled Future Years			
		Scheduled	Requested	Deferred	New	2009	2010	2011	2012
General Fund	\$2,716,944	\$1,175,571	\$526,296	\$653,776	\$73,000	\$612,463	\$1,094,192	\$252,544	\$139,262
Public Safety	29,599	13,808	-	13,808	-	13,808	-	4,484	13,312
Emergency Operations	43,713	52,309	52,309	-	-	-	-	-	-
Planning, Zoning & Building	375,736	211,086	59,163	151,923	5,000	47,209	222,300	19,511	6,023
Surface Water Management	771,252	101,095	21,671	79,425	-	48,133	20,639	49,280	0
Parks & Recreation	4,209,326	102,381	65,196	37,185	7,000	14,715	21,421	33,206	3,816,638
Road Maintenance	508,640	44,606	11,655	32,952	185,000	42,136	39,528	158,913	56,881
Total Governmental	\$8,655,173	\$1,700,855	\$736,290	\$969,068	\$270,000	\$778,544	\$1,398,081	\$517,939	\$4,032,114
Solid Waste	685,241	-	-	-	-	772,509	81,542	-	-

GENERAL FUND REVENUES RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2007/2008	2008/2009	2009/2010	2010/2011	2011/2012				
PUBLIC FACILITIES											
Public Works Storage Site	73	\$ 40,000	\$ 60,000	-	-	-	-	-	\$ 60,000	-	
Dual Use Facility - Computer Saferoom/IT Training Room/EOC	59	1,100,000	250,000	-	-	-	-	-	\$ 250,000	-	
Emergency Generator for Community Center	56	250,000	175,000	-	-	-	-	-	\$ 175,000	1,000	
Municipal Complex Space Planning	34	250,000	-	-	-	-	-	-	\$ 20,250,000	-	
Municipal Complex-Design & Construction	24	125,900	-	1,500,000	18,750,000	-	-	-	\$ 20,250,000	-	
Entrance Signs (Binks, Flying Cow, Turnpike, 20 Mile Bend)	NR	75,000	-	-	-	-	-	-	-	-	
Sidewalk Canopies-Admin	NR	-	-	-	-	-	-	-	-	-	
Wayfare Signs	NR	-	-	-	-	-	-	-	-	-	
Minor Capital - GIS System Development	NR	-	-	-	-	-	-	-	-	-	
LEISURE SERVICES											
Neighborhood Park Program	48	175,000	150,000	175,000	390,000	120,000	375,000	\$ 450,000	\$ 1,660,000	-	
Parks Capital Maintenance	47	255,000	510,377	648,000	777,600	1,343,692	933,120	\$ 8,967,091	\$ 13,179,880	-	
Sports Netting - VP& TSC	46	-	-	255,000	300,000	-	-	\$ 555,000	\$ 555,000	-	
Relocation of Skate Park	26	100,000	120,000	-	-	-	-	-	\$ 120,000	-	
Exterior Renovations at Original Gym	NR	126,600	-	-	-	-	-	-	-	-	
Rotary Peace Park at Briskdale	NR	-	-	-	-	-	-	-	-	-	
Land Acquisition - Future Development (LOS)	NR	-	-	-	-	-	-	-	-	-	
Meeting Hall	NR	38,000	-	-	-	-	-	\$ 1,440,000	\$ 1,440,000	3,425	
Art in Public Places	NR	-	-	-	-	-	40,000	-	-	-	
Briskdale(Gazebo, Boardwalk, Parking, etc.)	NR	-	-	-	-	-	-	-	\$ 40,000	-	
Moveable Bulkhead	35	-	61,400	-	-	-	-	-	\$ 61,400	-	
Pool Covers	28	-	50,500	-	-	-	-	-	\$ 50,500	2,000	
Irrigation at WCC Front Field	18	-	-	80,050	-	-	-	-	\$ 80,050	2,000	
EQUESTRIAN											
Equestrian Trail Maintenance Improvements	NR	24,250	24,250	-	-	-	-	-	-	-	
Budgeted Capital Contingency - 5% Incremental GF		44,614	44,614	88,289	877,978	-	-	-	\$ 1,010,880	-	
Budgeted Capital Contingency - 5% Incremental Parks		-	-	-	-	-	-	-	-	-	
CIP Total General Fund Revenue Projects		\$ 2,108,500	\$ 1,446,141	\$ 2,746,339	\$ 21,095,578	\$ 1,463,692	\$ 1,348,120	\$ 10,857,091	\$ 38,932,710	\$ 8,425	
Minor Capital (includes TPP Replacements)			722,974	688,275	1,337,914	309,746	3,975,234	\$ 8,792,677	\$ 15,826,819		
Minor Capital (includes new FA and minor projects)			85,000	89,250	93,713	98,598	103,318	\$ 587,098	\$ 1,056,777		
CIP Grand Total General Fund		\$ 2,254,114	\$ 2,254,114	\$ 3,523,864	\$ 22,527,204	\$ 1,871,836	\$ 5,426,672	\$ 20,236,867	\$ 55,816,306	\$ 8,425	

GAS TAX CAPITAL FUNDING RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
				2007/2008	2008/2009	2009/2010	2010/2011	2011/2012				
EQUESTRIAN												
Future Roundabouts	29	-	-	\$ 180,000	-	-	-	-	\$ 180,000	-	\$ 180,000	
ROADWAYS												
Pedestrian Paths & Roadway Overlay	76	252,622	252,622	485,000	510,000	535,000	621,250	502,500	\$ 2,713,750	\$ 3,361,250	\$ 6,075,000	
Minor Capital - Forest Hill Blvd Streetlights	62	90,000	187,000	90,000	205,700	215,600	249,700	226,600	\$ 90,000	-	\$ 90,000	
Shelbrook Program	53	187,000	187,000	195,800	205,700	215,600	249,700	226,600	\$ 1,093,400	\$ 1,387,600	\$ 2,481,000	
Various Turn Lanes, Traffic Engineering	53	290,000	290,000	137,500	151,250	166,500	183,000	201,300	\$ 839,350	\$ 1,351,852	\$ 2,191,202	
Flying Cow Road Paving	52	184,829	184,829	600,000	550,000	605,000	665,500	-	\$ 600,000	-	\$ 600,000	
Traffic Signal Replacement	50	600,000	600,000	500,000	550,000	605,000	665,500	-	\$ 2,320,500	-	\$ 2,320,500	
Flying Cow Road Multi-Purpose Trail	46	180,000	180,000	180,000	-	-	-	-	\$ 180,000	-	\$ 180,000	
Perimeter Paths & Landscaping*												
Western	40	-	-	1,890,000	-	-	-	-	\$ 1,890,000	-	\$ 1,890,000	
Northern	40	-	-	-	-	2,100,000	-	-	\$ 2,100,000	-	\$ 2,100,000	
Eastern	40	-	-	-	-	-	2,520,000	-	\$ 2,520,000	-	\$ 2,520,000	
Southern	40	-	-	-	-	-	-	1,039,500	\$ 1,039,500	-	\$ 1,039,500	
Intersection Improvements	36	408,500	408,500	68,750	75,000	83,200	91,500	100,700	\$ 419,150	\$ 676,262	\$ 1,095,412	
Paddock Drive Traffic Calming	NR	160,000	160,000	-	-	-	-	-	-	-	-	
LANDSCAPING												
Beautiful Wellington (Tier I, II, III)	44	99,574	99,574	172,000	250,000	250,000	250,000	250,000	\$ 1,172,000	\$ 1,250,000	\$ 2,422,000	
State Road 7 Retention Area Improvements	TBD	200,000	200,000	200,000	-	-	-	-	\$ 200,000	-	\$ 200,000	
Greenview Landscape & Fencing (SS to WT)	NR	562,000	562,000	-	-	-	-	-	-	-	-	
Forest Hill Blvd-North - FPL Corridor	NR	21,800	-	-	-	-	-	-	-	-	-	
Big Blue Trace - FPL Corridor	NR	135,000	156,800	-	-	-	-	-	-	-	-	
Forest Hill Blvd - WT to WT	NR	740,000	600,000	-	-	-	-	-	-	-	-	
Forest Hill Blvd-South - FPL Corridor	NR	140,000	140,000	-	-	-	-	-	-	-	-	
Horseshoe Trace - FPL Corridor	33	-	-	-	-	-	200,000	-	\$ 200,000	-	\$ 200,000	
Squire Drive - FPL Corridor	33	-	-	-	-	-	200,000	-	\$ 200,000	-	\$ 200,000	
Binks Forest Drive - FPL Corridor	24	-	-	-	180,000	-	-	-	\$ 180,000	-	\$ 180,000	
Pierson Road at C8 Canal - FPL Corridor	32	-	-	-	-	190,000	-	-	\$ 190,000	-	\$ 190,000	
Lake Worth at C8 Canal - FPL Corridor	30	-	-	-	-	190,000	-	-	\$ 190,000	-	\$ 190,000	
State Road 7 Detention Area Landscaping	NR	82,600	82,600	-	-	-	-	-	-	-	-	
Budgeted Capital Contingency - 5% Incremental				131,453	59,145	35,158	23,293	-	\$ 249,048	-	\$ 249,048	
CIP Total Gas Tax Capital Projects		\$ 7,447,849	\$3,723,925	\$ 3,871,095	\$ 4,550,258	\$ 5,004,243	\$ 5,004,243	\$ 2,380,600	\$ 18,566,698	\$ 8,026,964	\$ 26,593,662	
Minor Capital (includes TPP Replacements)				11,655	42,136	39,528	158,913	56,881	\$ 309,112	\$ 386,390	\$ 695,503	
Minor Capital (includes new FA and minor projects)				185,000	194,250	203,963	214,161	224,869	\$ 1,022,242	\$ 1,277,802	\$ 2,300,044	
CIP Grand Total Gas Tax Capital Fund		\$ 2,957,158	\$ 4,107,481	\$ 4,793,748	\$ 5,377,316	\$ 5,377,316	\$ 5,377,316	\$ 2,662,349	\$ 19,898,052	\$ 9,691,157	\$ 29,589,208	
											\$ 82,475	

PARK IMPACT FEES RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year				5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
				2007/2008	2008/2009	2009/2010	2010/2011				
LEISURE SERVICES											
K Park Master Plan	46	\$ 117,000	-	-	-	-	-	-	-	-	-
K Park Playground	NR	100,000	100,000	-	-	-	-	-	-	-	-
K Park Construction	NR	7,075,240	7,075,240	13,000,000	6,500,000	-	-	-	\$ 19,500,000	\$ 19,500,000	TBD
Aquatics Wading/Teaching Pools	NR	500,000	500,000	-	-	-	-	-	-	-	-
Pool Office/Restroom Building	NR	1,441,850	1,441,850	-	-	-	-	-	-	-	-
Olympia Parking Lot	69	-	-	45,000	-	-	-	-	\$ 45,000	\$ 45,000	150
Comm Park Renovation/Design (5 Softball fields)	43	-	-	80,000	375,000	3,750,000	-	-	\$ 4,125,000	\$ 4,125,000	-
Greenbriar Dog Park	30	112,700	112,700	800,000	-	-	-	-	\$ 800,000	\$ 800,000	250
Village Park - Second Entry	30	-	-	-	240,000	-	-	-	\$ 240,000	\$ 240,000	TBD
VP Additional Parking	25	-	-	-	-	-	-	-	-	-	-
Village Park Pavilion	NR	60,000	60,000	-	-	-	-	-	-	-	-
Olympia Park (Jr. Track)	NR	26,088	-	-	-	-	-	-	-	-	-
New Horizons Parking	NR	250,000	-	-	-	-	-	-	-	-	-
VP Roller Hockey Rink #2	NR	-	-	-	-	-	-	-	-	-	-
EQUESTRIAN											
Equestrian Trail Improvements/Expansion	47	400,000	400,000	400,000	400,000	400,000	400,000	400,000	\$ 1,600,000	\$ 1,600,000	109,000
Budgeted Capital Contingency - 5% Incremental		6,250	-	722,500	-	-	-	-	\$ 728,750	\$ 728,750	-
CIP Grand Total Park Impact Fees Capital Projects		\$ 10,082,878	\$ 9,689,790	\$ 15,297,500	\$ 10,890,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 27,118,750	\$ 27,118,750	\$ 109,400

ROAD IMPACT FEES RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year				5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
				2007/2008	2008/2009	2009/2010	2010/2011				
ROADWAYS											
Lake Worth Rd Expansion: Phase II	76	-	-	-	-	-	-	-	-	\$ 2,000,000	-
Southshore Blvd to 120th Ave		-	-	-	-	-	-	-	-	-	-
South Shore Phases I & II - GVS to Lk Worth Rd	69	2,608,293	2,608,293	3,500,000	-	-	-	-	\$ 3,500,000	\$ 3,500,000	2,500
50th St Paving (S 34 to Southshore Blvd)	NR	-	-	-	-	-	-	-	-	-	5,000
Pierson Road - 4 Lane	NR	1,264,866	664,866	-	-	-	-	-	\$ 1,800,000	\$ 1,800,000	4,000
LANDSCAPING											
Big Blue Phase I-Landscape	27	-	-	-	-	200,000	-	-	\$ 200,000	\$ 200,000	1,000
Big Blue Phase II-Landscape	27	-	-	-	-	350,000	-	-	\$ 350,000	\$ 350,000	1,000
Lake Worth Road Landscape	25	-	-	-	-	375,000	-	-	\$ 375,000	\$ 375,000	1,000
Pierson Road Median Landscaping	NR	150,000	-	-	-	-	-	-	-	-	500
Budgeted Capital Contingency - 5% Incremental		182,500	-	-	-	-	-	7,500	\$ 190,000	\$ 190,000	-
CIP Grand Total Road Impact Fees Capital Projects		\$ 3,873,159	\$ 3,273,150	\$ 3,832,500	\$ 925,000	\$ 3,807,500	\$ -	\$ -	\$ 8,415,000	\$ 8,415,000	\$ 15,000

SURFACE WATER MANAGEMENT RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
				2007/2008	2008/2009	2009/2010	2010/2011	2011/2012				
Surface Water Management												
Pump Station 2	101	\$ 1,538,200	\$ 1,538,200	\$ 200,000	-	-	-	-	\$ 200,000	-	\$ 200,000	-
Canal Redredging Program/Bank Stabilization	88	219,123	219,123	150,000	157,500	165,375	173,644	182,326	\$ 828,845	\$ 1,057,839	\$ 1,886,684	-
Canal Replacements	85	408,596	408,596	100,000	105,000	110,250	115,763	121,551	\$ 552,564	\$ 705,226	\$ 1,257,790	-
Minor Capital - Big Blue Forest Restoration	43	-	-	-	30,000	-	-	-	\$ 30,000	-	\$ 30,000	-
Trash Rack Pump Station 5	78	345,000	345,000	-	-	-	-	-	-	-	-	-
Trash Rack Pump Station 3	NR	10,645	10,645	-	-	-	-	-	-	-	-	-
Trash Rack Pump Station 6	NR	11,382	11,382	-	-	-	-	-	-	-	-	-
Pump Station 1	NR	59,900	59,900	-	-	-	-	-	-	-	-	-
Pump Station 7	NR	-	-	-	-	-	-	-	-	-	-	-
SWAT												
Best Management Practices	92	310,000	310,000	100,000	60,000	60,000	60,000	-	\$ 280,000	-	\$ 280,000	-
Section 24	45	23,500	23,500	-	-	-	-	-	-	-	-	-
Pump Station 8	NR	78,000	78,000	-	-	-	-	-	-	-	-	-
Section 24 Educational Building	NR	1,575,000	-	-	1,575,000	-	-	-	\$ 1,575,000	-	\$ 1,575,000	26,480
Horse Waste Management	NR	120,000	120,000	-	-	-	-	-	-	-	-	-
Urban/Agricultural Stormwater Runoff	NR	305,000	305,000	-	-	-	-	-	-	-	-	-
Total Surface Water Management & SWAT CIP Projects		\$ 5,024,146	\$ 3,449,146	\$ 550,000	\$ 1,927,500	\$ 335,625	\$ 349,407	\$ 303,877	\$ 3,466,409	\$ 1,763,065	\$ 5,229,474	\$ 26,480
Budgeted Capital Contingency - 5% Incremental				10,000	86,375				\$ 96,375		\$ 96,375	
CIP Total Surface Water Management Fund		\$ 5,139,146	\$ 3,449,146	\$ 560,000	\$ 2,013,875	\$ 335,625	\$ 349,407	\$ 303,877	\$ 3,562,784	\$ 1,763,065	\$ 5,325,849	\$ 26,480
Surface Water Management - Cost Recovery												
Lake Shore Erosion	NR	115,000	-	600,000	-	-	-	-	\$ 600,000	-	\$ 600,000	-
Total SWM Cost Recovery CIP Projects		\$ 115,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -
Minor Capital (includes TPP Replacements)				21,671	48,133	20,639	49,280	-	\$ 139,723	\$ 174,654	\$ 314,377	-
Minor Capital (includes new FA and minor projects)				-	-	-	-	-	-	-	-	-
CIP Grand Total Surface Water Management Fund		\$ 1,181,671	\$ 2,062,008	\$ 356,264	\$ 303,877	\$ 398,687	\$ 303,877	\$ 303,877	\$ 4,302,507	\$ 1,937,719	\$ 6,240,226	\$ 26,480

ENTERPRISE FUND RECOMMENDED CIP 2008 THROUGH 2017

Project	Score	Remaining Budget as of 8/2007	Estimated Carryforward	Fiscal Year				5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
				2007/2008	2008/2009	2009/2010	2010/2011				
Water System											
Water Sys Trans Lines - C17 to Pierson	82	\$ 3,000	\$ 3,000								
Water Sys Trans Lines - F Hill to Pierson	82	260,000	260,000								
Water Sys Trans Lines - Pier to Stig 1	82	3,299,268	3,299,268								
RO Plant Membrane Replacement	78	649,750	649,750	75,000	75,000	100,000	100,000	\$ 425,000	\$ 575,000	\$ 1,000,000	
System Replace/Upgrade Allowance	68	702,000	702,000	214,500	231,000	247,500	275,000	\$ 1,270,500	\$ 1,950,000	\$ 3,220,500	
Water K Park	61	796,759	796,759								
Wells 25, 26 & 27 Piping & Equipment	46										
Western Water Mains	NR	1,131,000	1,131,000								
5.4 MGD RO Plant (Phase II & Lime Softening Plant)	NR	500,000	500,000	4,250,000				\$ 8,500,000		\$ 8,500,000	82,817
Wells 29 & 30 Piping and Equipment	NR	25,500	25,500								
Customer Service/ Field Services Office Building	NR	55,866	55,866								
Chlorine Conversion	NR	220,310	220,310								
5.4 MGD RO Plant including Injection Well (Phase I)	NR	10,661,279	10,661,279								
Drill Wells 25-30	NR	20,100	20,100								
Storage Reservoir US 441	NR	2,746,680	2,746,680								
System Transmission Lines	NR	581,675	581,675								
Total Water System Projects		\$ 21,653,187	\$ 21,653,187	\$ 4,556,000	\$ 4,572,500	\$ 402,500	\$ 375,000	\$ 10,195,500	\$ 5,700,000	\$ 7,395,500	\$ 82,817
Wastewater System											
1.75 MGD WWTP Expansion and Reuse Facilities	90	5,130,000	5,130,000								
Injection Well MIT	90	116,000	116,000	5,130,000				\$ 5,130,000		\$ 5,130,000	TBD
PMP Lift Station Upgrades and Rehab	75	1,139,500	1,139,500	28,000	30,000	31,000	32,000	\$ 40,000	\$ 120,000	\$ 160,000	
Reuse Transmission Lines	73	2,050,000	2,050,000	180,000	1,800,000			\$ 156,000	\$ 201,000	\$ 357,000	
WW System Replace/Upgrade	72	769,000	769,000	187,000	198,000	203,500	212,000	\$ 1,800,000		\$ 1,800,000	
Village Bio-Solids Pelitization Project (Sludge Dehydrator)	67	3,935,000	3,935,000					\$ 1,009,500	\$ 1,150,000	\$ 2,159,500	
Wastewater K Park	54	212,500	212,500								
Perimeter Paths Landscape Irrigation											
Western	39	2,640,000	2,640,000								
Northern	39			2,112,000							
Eastern	39										
Southern	39										
WWTP Wetland Park	NR	1,456,000	1,456,000								
Belt Filter Press at WWTP	NR	811,000	811,000								
Effluent Disposal Reuse	NR	973,000	973,000								
Effluent Disposal Reuse Phase II	NR	325,000	325,000								
Headworks Scrubber	NR	91,700	91,700								
Reuse Land Acquisition	NR	292,500	292,500								
Injection Well (IW-1) Allocations	NR	1,395,000	1,395,000								
Boys and Girls Lift Station	NR	20,000	20,000								
*Pavers & Irrigation budgeted to Governmental CIP - Roadways											
Total Wastewater System Projects		\$ 21,356,200	\$ 21,356,200	\$ 4,668,000	\$ 2,386,500	\$ 247,000	\$ 241,000	\$ 14,999,500	\$ 1,471,000	\$ 16,470,500	\$ 6,593
Budgeted Capital Contingency - 5% Incremental											
Total Enterprise CIP before Minor Capital		\$ 43,009,387	\$ 43,009,387	\$ 9,428,700	\$ 6,959,000	\$ 649,500	\$ 616,000	\$ 25,656,200	\$ 7,171,000	\$ 24,327,200	\$ 89,410
Minor Capital (includes TPP Replacements)											
Minor Capital (includes new FA and minor projects)				256,500	204,700						
Total Enterprise Minor Capital Projects		\$ 43,009,387	\$ 43,009,387	\$ 500,300	\$ 406,414	\$ 397,118	\$ 996,211	\$ 2,969,618	\$ 1,364,270	\$ 2,477,609	\$ 6,883,866
Enterprise CIP Grand Total		\$ 43,009,387	\$ 43,009,387	\$ 10,019,000	\$ 7,365,414	\$ 1,046,618	\$ 1,612,211	\$ 28,625,818	\$ 11,085,248	\$ 31,211,066	\$ 89,410

The following projects are featured in this section:

2007/2008 CAPITAL PROJECTS OVER \$100,000

<u>Project #</u>	<u>Project</u>	<u>Funding Source</u>	<u>5-Year CIP Amount</u>
200608	Parks Capital Maintenance	General Fund Revenues	\$4,212,789
200708	Dual Use Facility	General Fund Revenues	250,000
200805	Emergency Generator at WCC	General Fund Revenues	175,000
200808	Relocation of Skate Park	General Fund Revenues	120,000
503005	Neighborhood Park Program	General Fund Revenues	1,210,000
200416	Flying Cow Road Paving	Gas Tax Capital	600,000
200611	Traffic Signal Replacements	Gas Tax Capital	2,320,500
200802	Flying Cow Multi-Purpose Trail	Gas Tax Capital	180,000
200804	State Rd 7 Retention Area Improvements	Gas Tax Capital	200,000
202003	Shellrock Program	Gas Tax Capital	1,093,400
202019	Pedestrian Paths & Roadway Overlay	Gas Tax Capital	2,713,750
202023	Various Turn Lanes & Traffic Engineering	Gas Tax Capital	839,350
205003	Beautiful Wellington Grants	Gas Tax Capital	1,172,000
Various	FPL Corridor Improvements	Gas Tax Capital	760,000
202031	Southshore Blvd Phases I & II	Road Impact	3,500,000
200810	Pierson Road Median Landscaping	Road Impact	150,000
200409	Pump Station 2	Drainage Assessment	200,000
200528	Lake Shore Erosion	Drainage Assessment	600,000
201002	Culvert Replacements	Drainage Assessment	552,564
201011	Canal Redredging/Bank Stabilization	Drainage Assessment	828,845
200703	1.75 MGD WWTP Expansion	Enterprise	5,130,000
200714	Perimeter Paths Landscape Irrigation	Enterprise	6,864,000
701014	Water System Replacement/Upgrade Allowance	Enterprise	1,950,000
702026	W/W System Replacemt/Upgrade Allowance	Enterprise	1,009,500
Total 2007/2008 Capital Projects over \$100,000 Annually			\$36,631,698

***Parks Capital Maintenance
Throughout the Village of Wellington
Leisure Services Maintenance***

Project #: 200608
Project Status: Ongoing
Project Start : 2006

PROJECT INFORMATION

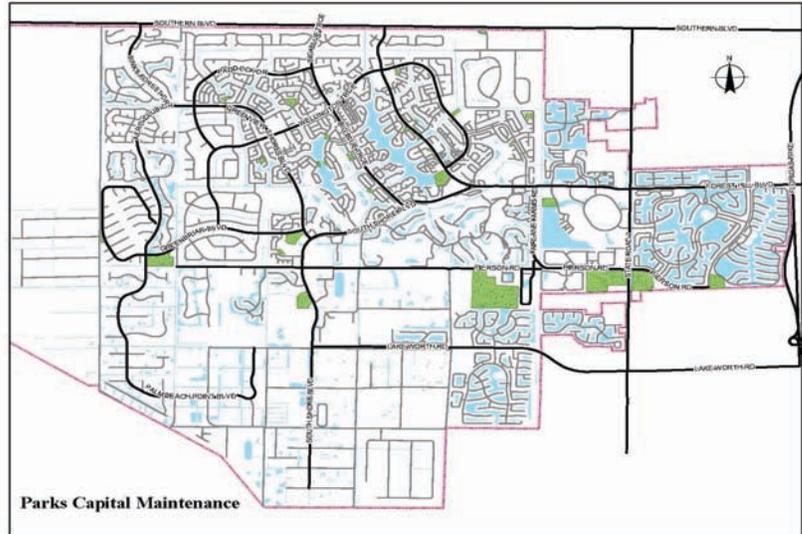
Project Description:

The Village has 562 acres being utilized for recreational activities. This annual budget allocation is established to provide capital expenditures to maintain the standards of quality to the recreational programs and facilities. Requests for 2007/2008 are: \$150,000 for maintenance, \$120,000 for 6 replacement pool filters; \$38,400 for pool heaters; \$63,287 for concrete maintenance at VP/OP; \$85,000 for renovation of infields; \$32,000 for field lasergrading; \$21,690 to adjust drainage VP baseball (Pool repairs are currently on hold pending a decision of the renovation/relocation of the pool)

Project Justification:

Scheduled park maintenance projects ensure the safety and usefulness of the Village park system; some projects require ADA compliance

PROJECT LOCATION



Project Score 47 out of 170
 Dept Rank 7 out of 19
 Project is Existing in the 2007/2008 CIP
 Change in Cost from prior year CIP

CORE VALUE LINK

- ★ Recreation & Culture
- ★ Public Safety
- ★ Civic Pride

VISION 2022 LINK

- ★ Leisure Amenities & Opportunities
- ★ Personal Safety & Security
- ★ Pride in Wellington

PROJECT FUNDING SCHEDULE

Expenditures (in 000's)	Total Est	Prior Yrs	Project							
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	Future	
Planning & Studies	-	-	-	-	-	-	-	-	-	
Design & Permitting	-	-	-	-	-	-	-	-	-	
Site Costs	-	-	-	-	-	-	-	-	-	
Construction/Improvements	13,728	548	141	510	648	778	1,344	933	8,967	
Equipment & Materials	-	-	-	-	-	-	-	-	-	
Landscaping	-	-	-	-	-	-	-	-	-	
Other Direct Costs	-	-	-	-	-	-	-	-	-	
Total	\$ 13,728	\$ 548	\$ 141	\$ 510	\$ 648	\$ 778	\$ 1,344	\$ 933	\$ 8,967	
			Project Account				301-5031-572.65-10			

Funding Sources (in 000's)	Total Est	Prior Yrs	Project						
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	Future
General Fund Revenues	13,728	548	141	510	648	778	1,344	933	8,967
Total	\$ 13,728	\$ 548	\$ 141	\$ 510	\$ 648	\$ 778	\$ 1,344	\$ 933	\$ 8,967

OPERATING IMPACT

Annual Increase/Decrease:						Total Annual Impact	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project	

Dual Use Facility-Computer Safe Room/IT Training/EOC
Located at old fleet maintenance building site
Public Facilities

Project #: 200708
Project Status: Planning Phase
Project Start : 2008
Projected Completion: 2008

PROJECT INFORMATION

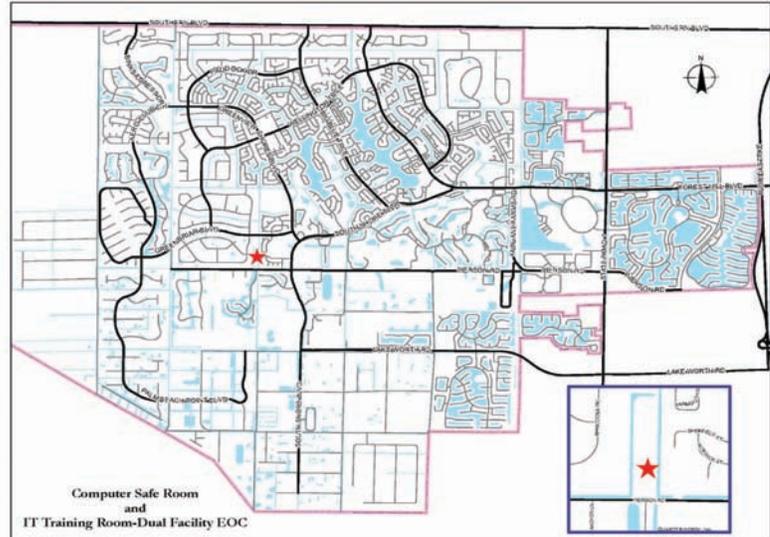
Project Description:

Construction of a two-story building to hurricane standards providing housing, classroom space and a safe location for technological equipment for use during an emergency. Will serve as regular office & training spaces during non-emergency times.

Project Justification:

Projected savings in disaster management costs, insurance and minimizing potential loss of data and equipment is under analysis.

PROJECT LOCATION



Project Score 59 out of 170
 Dept Rank 3 out of 19
 Project is Existing in the 2007/2008 CIP
 Change in Cost from prior year CIP

CORE VALUE LINK

- ✦ Sound Government
- ✦ Public Safety

VISION 2022 LINK

- ✦ Regional Business Center
- ✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	1,350	1,100	-	250	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 1,350	\$ 1,100	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account 301-3001-539.65-17

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
General Fund Revenues	1,350	1,100	-	250	-	-	-	-	-
Total	\$ 1,350	\$ 1,100	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	\$ -			

**Emergency Generator for Community Center
Wellington Community Center
Public Facilities**

Project #: 200805
Project Status: Assessment Phase
Project Start : 2008
Projected Completion: 2008

PROJECT INFORMATION

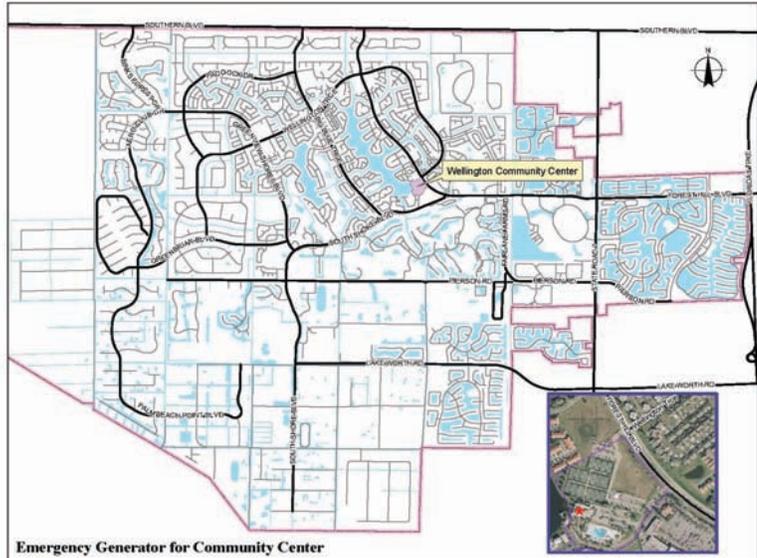
Project Description:

Purchase and installation of a generator enabling the Wellington Community Center to operate under power after a disaster

Project Justification:

This site is on the Red Cross list of possible shelter sites after a hurricane - Will provide program back up and continuing operations during electrical failures

PROJECT LOCATION



Project Score 56 out of 170
Dept Rank 0 out of 0
Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ *Public Safety*
- ✦ *Sound Government*

VISION 2022 LINK

- ✦ *Personal Safety & Security*

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	175	-	175	175	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 175	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account 301-3001-539.65-18

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	175	-	175	175	-	-	-	-	-
Total	\$ 175	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

<u>Annual Increase/Decrease:</u>							<u>Total Annual Impact</u>
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ 1,000	Cost Reductions	\$ -		\$ 1,000

**Relocation of Skate Park
to Village Park
Leisure Services**

Project #: 200808
Project Status: Assessment Phase
Project Start : 2008
Projected Completion: 2010

PROJECT INFORMATION

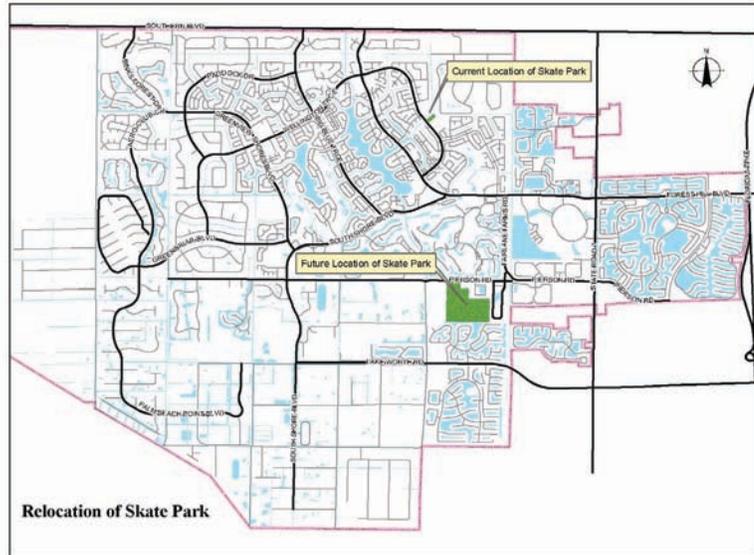
Project Description:

Relocate the skate park from Little Blue neighborhood park to Village Park behind the roller hockey rinks

Project Justification:

Relocating the skate park would increase use, reduce the need for the 30 hour week recreation specialist that monitors the facility, increase efficiency of operations, and reduce liability as the area can be more closely monitored

PROJECT LOCATION



Project Score 26 out of 170
 Dept Rank 0 out of 0
 Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ Family
- ✦ Public Safety
- ✦ Recreational & Cultural Opportunities

VISION 2022 LINK

- ✦ Family Living
- ✦ Leisure Amenities & Opportunities

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	120	-	-	120	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 120	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -
Project Account							301-5031-572.65-14		

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
General Fund Revenues	120	-	-	120	-	-	-	-	-
Total	\$ 120	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

<u>Annual Increase/Decrease:</u>							<u>Total Annual Impact</u>
Personnel	\$ (37,952)	# FTEs	-0.75	Revenues	\$ -		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	\$	(37,952)

***Neighborhood Parks Program
Throughout the Village
Leisure Services Maintenance***

Project #: 503005
Project Status: Ongoing
Project Start : 1999

PROJECT INFORMATION

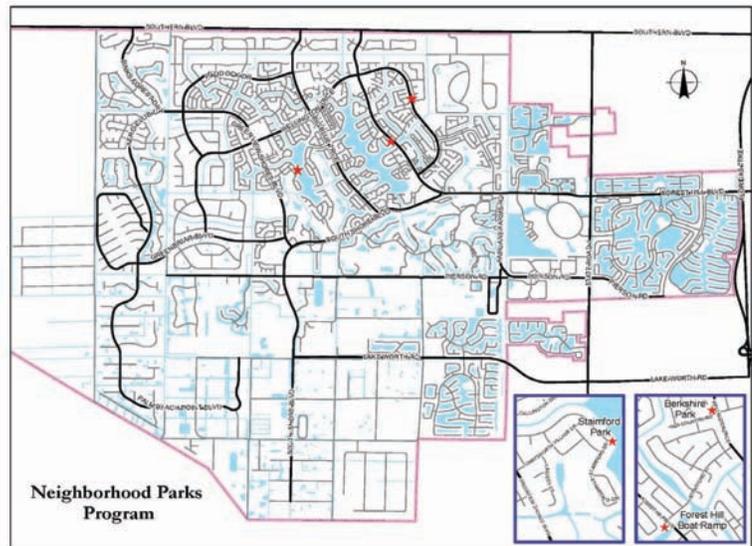
Project Description:

The construction/improvement and upgrade of neighborhood parks throughout the Village. Includes addition of landscaping, ADA access and sidewalk repairs. Scheduled for 2007/2008 is Foresteria play structure and picnic shelter; Essex swing set and picnic shelter and Dorchester picnic shelter and benches

Project Justification:

Scheduled park improvements and upgrades ensure the safety and usefulness of the Village park system

PROJECT LOCATION



Project Score 48 out of 170
 Dept Rank 5 out of 19
 Project is Existing in the 2007/2008 CIP
 Change in Cost from prior year CIP

CORE VALUE LINK

- ✦ Community Appearance
- ✦ Family
- ✦ Recreational Opportunities

VISION 2022 LINK

- ✦ Beautiful Neighborhoods
- ✦ Family Living
- ✦ Leisure Amenities

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	2,003	355	355	144	169	390	120	375	450
Landscaping	13	-	-	6	7	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,015	\$ 355	\$ 355	\$ 150	\$ 175	\$ 390	\$ 120	\$ 375	\$ 450
Project Account							301-5031-572.65-05		

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	2,015	355	355	150	175	390	120	375	450
Total	\$ 2,015	\$ 355	\$ 355	\$ 150	\$ 175	\$ 390	\$ 120	\$ 375	\$ 450

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project			

***Flying Cow Road Paving
Flying Cow Road
Roadways***

Project #: 200416
Project Status: Planning Phase
Project Start : 2007
Projected Completion: 2008

PROJECT INFORMATION

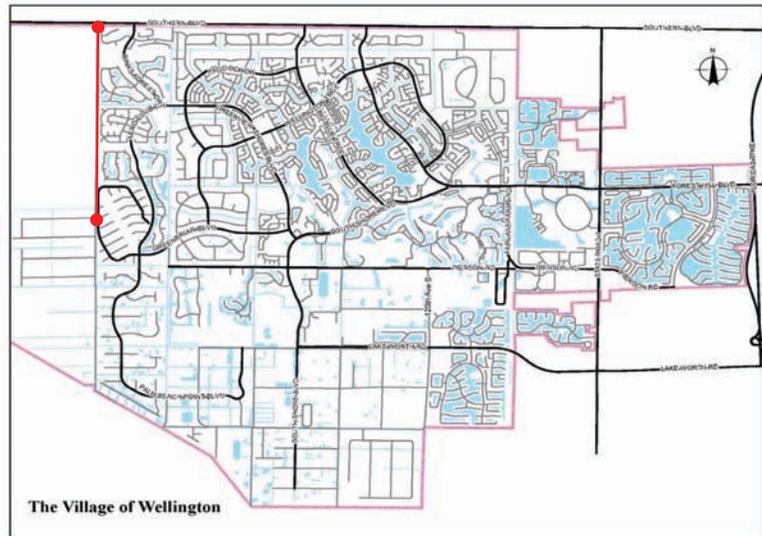
Project Description:

Committed agreement from annexation of properties west of Flying Cow Road. Construction scheduled following receipt of road right of way - expected June 2007-2008. Roadway paving will include (3) roundabouts and multiple speed bumps as traffic calming measures

Project Justification:

Fulfillment of annexation agreement

PROJECT LOCATION



Project Score 52 out of 170
Dept Rank 0 out of 0
Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ *Public Safety*
- ✦ *Sound Government*

VISION 2022 LINK

- ✦ *Personal Safety & Security*

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>							
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	600	-	-	600	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -
				Project Account		301-2021-541.65-13			

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>							
Gas Tax Capital	600	-	-	600	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Total	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ 8,000	Cost Reductions	\$ -	\$ 8,000			

**Traffic Signal Replacement
Throughout the Village of Wellington
Roadway Maintenance**

Project #: 200611
Project Status: Ongoing
Project Start : 2006
Projected Completion: 2008

PROJECT INFORMATION

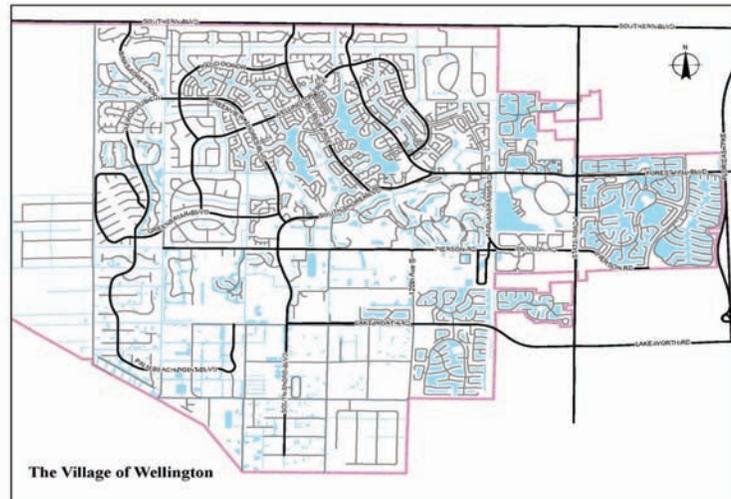
Project Description:

Replacement of span wire light systems with mast arm traffic signals at some major intersections - Mast arm traffic signals offer a more attractive appearance than the span wire design, improves intersection appearance and providing more durability/reliability in hurricanes

Project Justification:

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 mast arms will supply additional stability in storm conditions and reduce the time for return to full operation after a storm event

PROJECT LOCATION



Project Score 50 out of 170
 Dept Rank 5 out of 17
 Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

- ✦ Community Appearance
- ✦ Public Safety

VISION 2022 LINK

- ✦ Pride In Wellington
- ✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	2,921	600	-	500	550	605	666	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,921	\$ 600	\$ -	\$ 500	\$ 550	\$ 605	\$ 666	\$ -	\$ -
Project Account							301-2021-541.65-04		

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	2,921	600	-	500	550	605	666	-	-
Total	\$ 2,921	\$ 600	\$ -	\$ 500	\$ 550	\$ 605	\$ 666	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance performed by county			

Flying Cow Road Multi-Purpose Trail
Flying Cow Road
Roadways

Project #: 200802
 Project Status: Planning Phase
 Project Start : 2007
 Projected Completion: 2008

PROJECT INFORMATION

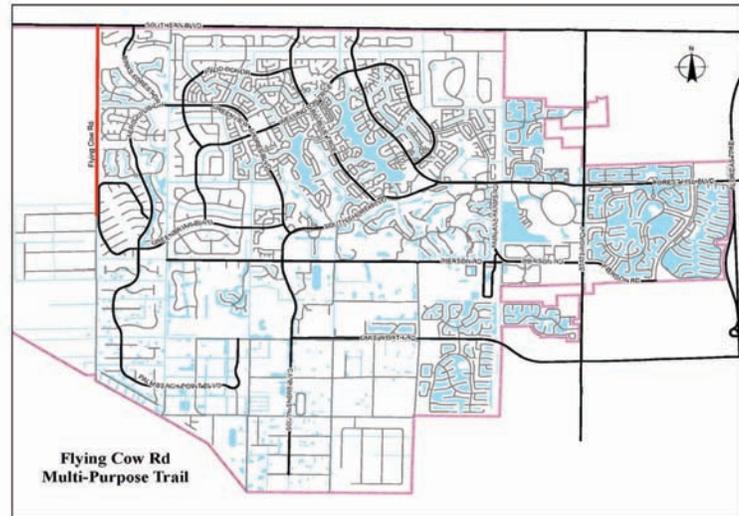
Project Description:

Construction of a two and a half mile multi-purpose trail along Flying Cow Road from Southern Boulevard to Rustic Ranches subdivision

Project Justification:

A multi-purpose trail is needed for pedestrians to safely walk, run, or bike along Flying Cow Road

PROJECT LOCATION



Project Score 46 out of 170
 Dept Rank 0 out of 0
 Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ Public Safety
- ✦ Community Appearance
- ✦ Recreation & Culture

VISION 2022 LINK

- ✦ Personal Safety & Security
- ✦ Leisure Amenities & Opportunities

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	180	-	-	180	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 180	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account 301-2021-541.65-18

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	180	-	-	180	-	-	-	-	-
Total	\$ 180	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:

Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact
Other Services	\$ -	Materials	\$ 300	Cost Reductions	\$ -	\$ 300

State Road 7 Retention Area Improvements
State Road 7
Landscaping

Project #: 200804
 Project Status: Planning Phase
 Project Start : 2007
 Projected Completion: 2008

PROJECT INFORMATION

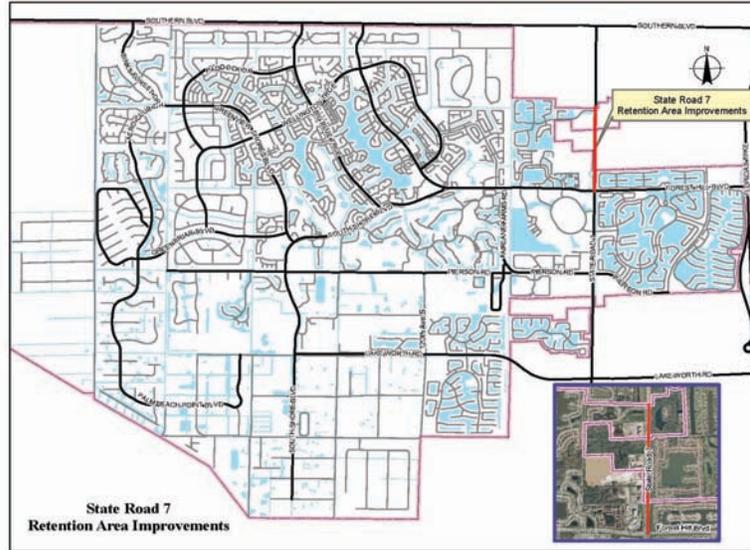
Project Description:

Continuation of retention area improvements on State Road 7 from Forest Hill Boulevard north to Village limits

Project Justification:

Improve aesthetics of the existing retention areas by removing invasive weed growth and replacing with native wetland trees and shrub planting materials

PROJECT LOCATION



Project Score 33 out of 170
 Dept Rank 4 out of 12
 Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ Environmental Respect
- ✦ Community Appearance
- ✦ Civic Pride

VISION 2022 LINK

- ✦ Natural Florida Environment
- ✦ Beautiful Neighborhoods
- ✦ Pride In Wellington

PROJECT FUNDING SCHEDULE

Expenditures (in 000's)	Total Est	Prior Yrs	Project							
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	Future	
Planning & Studies	-	-	-	-	-	-	-	-	-	
Design & Permitting	-	-	-	-	-	-	-	-	-	
Site Costs	-	-	-	-	-	-	-	-	-	
Construction/Improvements	80	-	80	-	-	-	-	-	-	
Equipment & Materials	-	-	-	-	-	-	-	-	-	
Landscaping	120	-	120	-	-	-	-	-	-	
Other Direct Costs	-	-	-	-	-	-	-	-	-	
Total	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Account							301-2051-539.65-20			

Funding Sources (in 000's)	Total Est	Prior Yrs	Project							
	Cost	Funding	Expenditures	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	Future	
Gas Tax Capital	200	-	200	-	-	-	-	-	-	
Total	\$ 200	\$ -	\$ 200	\$ -						

OPERATING IMPACT

Annual Increase/Decrease:						Total Annual Impact	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -		\$ -

**Shellrock Program
Throughout the Village of Wellington
Roadway Maintenance**

Project #: 202003
Project Status: Ongoing
Project Start : 1999

PROJECT INFORMATION

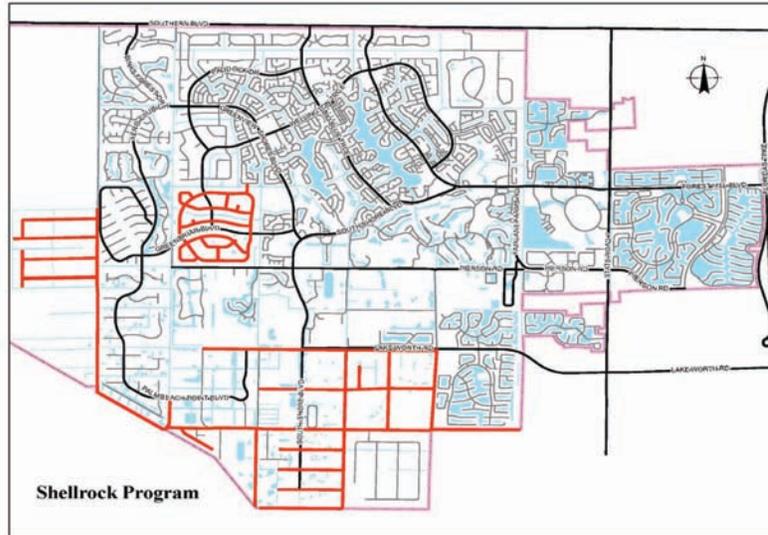
Project Description:

Ongoing application of Shellrocking to existing roads in accordance with five-year plan - funding for purchase of materials installed by VOW crews

Project Justification:

Shellrock roads must be maintained which includes the addition of shellrock as the road wears; part of Village capital infrastructure - If not maintained, an unsafe condition is created for vehicles and motorists

PROJECT LOCATION



Project Score 69 out of 170
Dept Rank 2 out of 17
Project is Existing in the 2007/2008 CIP
No change from prior year CIP

CORE VALUE LINK

- ✦ Public Safety
- ✦ Community Appearance
- ✦ Civic Pride

VISION 2022 LINK

- ✦ Personal Safety & Security
- ✦ Beautiful Neighborhoods
- ✦ Pride in Wellington

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	3,401	920	741	196	206	216	250	227	1,388
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 3,401	\$ 920	\$ 741	\$ 196	\$ 206	\$ 216	\$ 250	\$ 227	\$ 1,388

Project Account 301-2021-541.65-07

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	3,401	920	741	196	206	216	250	227	1,388
Total	\$ 3,401	\$ 920	\$ 741	\$ 196	\$ 206	\$ 216	\$ 250	\$ 227	\$ 1,388

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project			

***Pedestrian Paths & Roadway Overlay
Throughout the Village of Wellington
Roadway Maintenance***

Project #: 202019
Project Status: Ongoing
Project Start : 2006

PROJECT INFORMATION

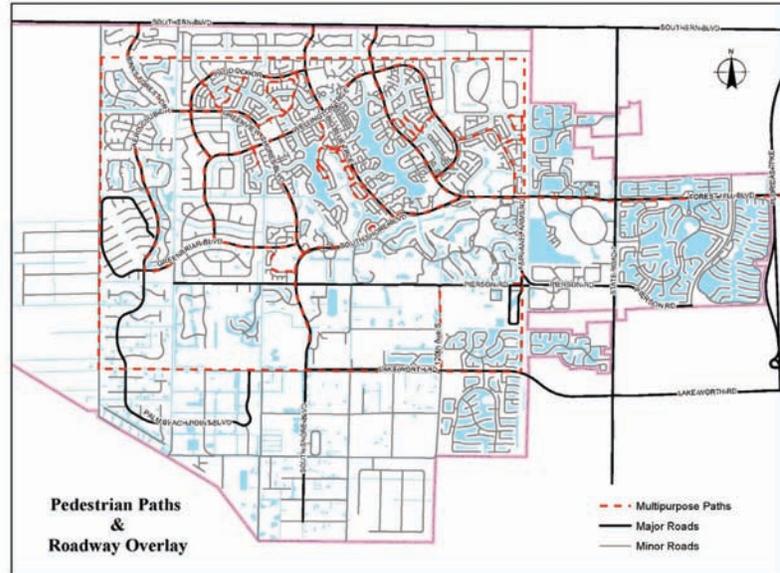
Project Description:

Overlay of existing roads & paths, including striping - Annual Village roadway overlay program based on annual inspection and condition assessment - Village policy dictates that at least 80% of its road system is maintained at a good or better condition - When roadway condition falls below acceptable level, resurfacing is scheduled

Project Justification:

Ongoing maintenance program with no additional increase in cost to the annual operating budget

PROJECT LOCATION



Project Score 76 out of 170
 Dept Rank 3 out of 17
 Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

- ★ *Public Safety*
- ★ *Community Appearance*
- ★ *Civic Pride*

VISION 2022 LINK

- ★ *Personal Safety & Security*
- ★ *Beautiful Neighborhoods*
- ★ *Pride in Wellington*

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>		
Planning & Studies	-	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-	-
Construction/Improvements	3,401	920	741	196	206	216	250	227	1,388	
Equipment & Materials	-	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,401	\$ 920	\$ 741	\$ 196	\$ 206	\$ 216	\$ 250	\$ 227	\$ 1,388	

Project Account 301-2021-541.65-07

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>		
Gas Tax Capital	3,401	920	741	196	206	216	250	227	1,388	
Total	\$ 3,401	\$ 920	\$ 741	\$ 196	\$ 206	\$ 216	\$ 250	\$ 227	\$ 1,388	

OPERATING IMPACT

<u>Annual Increase/Decrease:</u>						<u>Total Annual Impact</u>	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project	

Various Turn Lanes, Traffic Engineering Throughout the Village Roadway Maintenance

Project #: 202019
 Project Status: Ongoing
 Project Start : 2006

PROJECT INFORMATION

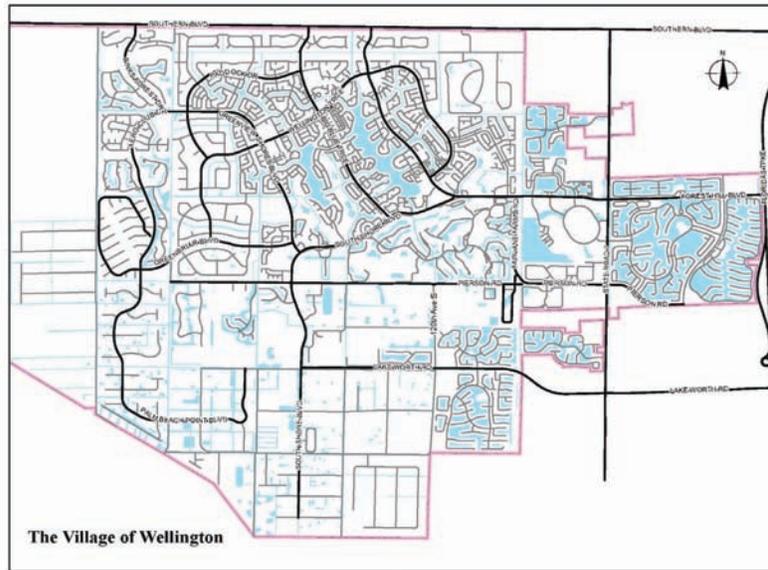
Project Description:

The Village owns and maintains 143 miles of paved roadways - Locations of turn lanes and enhancements are based on levels of services - It is not possible to pinpoint locations at this time for future improvements

Project Justification:

Ongoing roadway maintenance and enhancements are necessary to ensure the safety and satisfaction of our increasing population

PROJECT LOCATION



Project Score 53 out of 170
 Dept Rank 3 out of 9
 Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

- ✦ Public Safety
- ✦ Community Appearance

VISION 2022 LINK

- ✦ Personal Safety & Security
- ✦ Beautiful Neighborhoods

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>	
Planning & Studies	-	-	-	-	-	-	-	-	-	
Design & Permitting	-	-	-	-	-	-	-	-	-	
Site Costs	-	-	-	-	-	-	-	-	-	
Construction/Improvements	3,151	960	531	138	151	166	183	201	1,352	
Equipment & Materials	-	-	-	-	-	-	-	-	-	
Landscaping	-	-	-	-	-	-	-	-	-	
Other Direct Costs	-	-	-	-	-	-	-	-	-	
Total	\$ 3,151	\$ 960	\$ 531	\$ 138	\$ 151	\$ 166	\$ 183	\$ 201	\$ 1,352	
					Project Account		\$		-	

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>	
Gas Tax Capital	3,151	960	531	138	151	166	183	201	1,352	
Total	\$ 3,151	\$ 960	\$ 531	\$ 138	\$ 151	\$ 166	\$ 183	\$ 201	\$ 1,352	

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project			

Beautiful Wellington (Tiers I,II,III)
Throughout the Village of Wellington
Landscape Maintenance

Project #: 205003
Project Status: Ongoing
Project Start : 2006

PROJECT INFORMATION

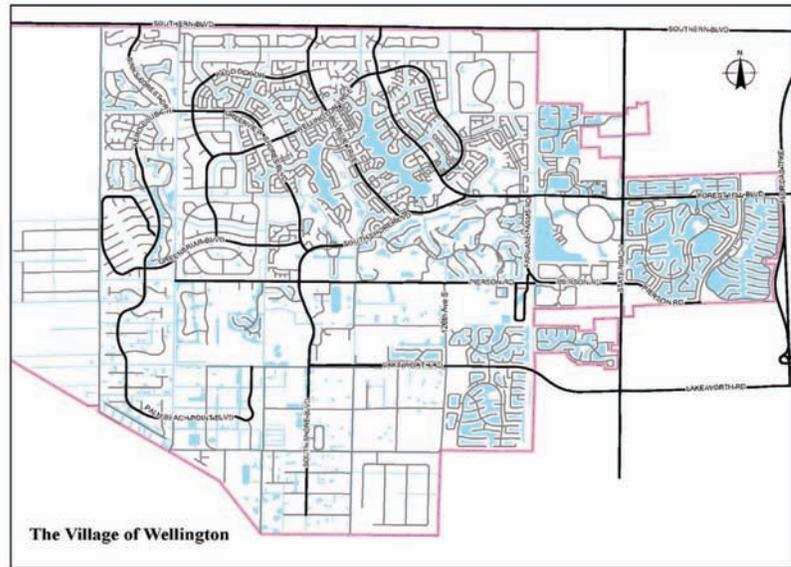
Project Description:

Program funded by Village grants to neighborhoods applying for building entrance signs, perimeter walls and entry landscaping

Project Justification:

Aesthetic improvements to the overall appearance of the community

PROJECT LOCATION



Project Score 44 out of 170
 Dept Rank 10 out of 17
 Project is Existing in the 2007/2008 CIP
 Change in Cost from prior year CIP

CORE VALUE LINK

- ✦ *Community Appearance*
- ✦ *Civic Pride*
- ✦ *Sound Government*

VISION 2022 LINK

- ✦ *Beautiful Neighborhoods*
- ✦ *Pride In Wellington*

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	2,769	347	169	172	250	250	250	250	1,250
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,769	\$ 347	\$ 169	\$ 172	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,250
				Project Account 301-2021-541.65-04					

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Gas Tax Capital	2,921	600	-	500	550	605	666	-	-
Total	\$ 2,921	\$ 600	\$ -	\$ 500	\$ 550	\$ 605	\$ 666	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance performed by residents			

**FPL Corridor Landscape
Along Existing FPL Corridors
Landscaping**

Project #: 200704, 200904/6, 201021/2
Project Status: Planning Phase
Project Start : 2008
Projected Completion: 2011

PROJECT INFORMATION

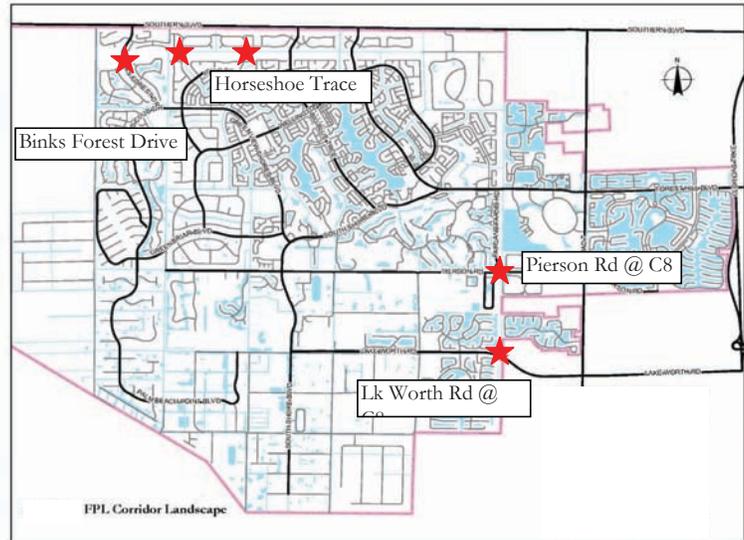
Project Description:

The addition of landscaping and improvements along the right of way at the entrance to the Florida Power and Light Corridors: Binks Forest Drive - 2008/2009, Pierson Road & Lake Worth Rd @ C8 Canal - 2009/2010, Horseshoe Trace & Squire Drive - 2010/2011

Project Justification:

To beautify the roadways where existing FPL corridors intersect

PROJECT LOCATION



Project Score 33 out of 170
Dept Rank 11-14 out of 17
Project is Existing in the 2007/2008 CIP
Change in Timing from prior year CIP

CORE VALUE LINK

- ✦ Community Appearance
- ✦ Civic Pride
- ✦ Recreational & Cultural Opportunities

VISION 2022 LINK

- ✦ Beautiful Neighborhoods
- ✦ Pride in Wellington

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	960	-	-	-	180	380	400	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 960	\$ -	\$ -	\$ -	\$ 180	\$ 380	\$ 400	\$ -	\$ -

Project Account

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Gas Tax Capital	960	-	-	-	180	380	400	-	-
Total	\$ 960	\$ -	\$ -	\$ -	\$ 180	\$ 380	\$ 400	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:									
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact			
Other Services	\$ -	Materials	\$ 1,250	Cost Reductions	\$ -	\$	1,250		

**South Shore Phases I & II - GVS to Lk Worth Rd
Southshore from GVS to Lake Worth Road
Roadways**

Project #: 202031
Project Status: Planning Phase
Project Start : 2007
Projected Completion: 2008

PROJECT INFORMATION

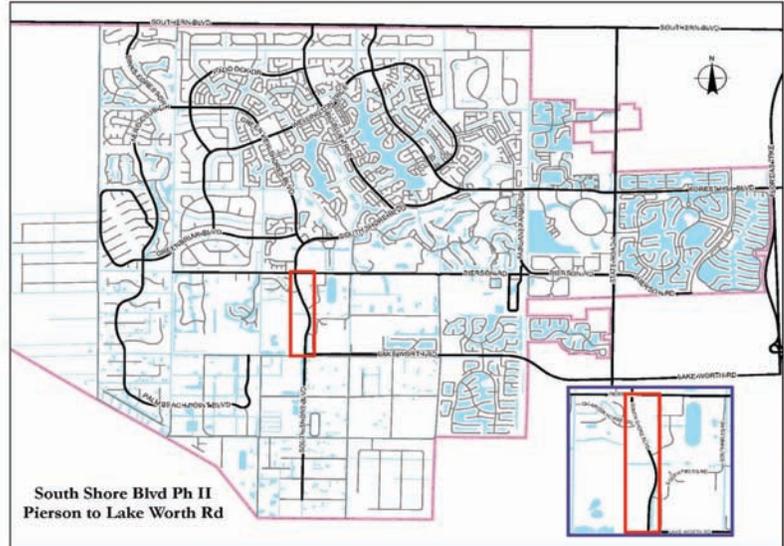
Project Description:

Reconstruction of existing roadway to a two lane medianed roadway from Pierson Road to Lake Worth Road

Project Justification:

This project must be completed in order to meet traffic demands and level of service standards

PROJECT LOCATION



Project Score 69 out of 170
Dept Rank 1 out of 5
No change from prior year CIP

CORE VALUE LINK

- ★ Public Safety
- ★ Sound Government
- ★ Community Appearance

VISION 2022 LINK

- ★ Personal Safety & Security
- ★ Beautiful Neighborhoods

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	2,771	2,771	123	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	3,500	-	-	3,500	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 6,271	\$ 2,771	\$ 123	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
				Project Account		135-2022-541.65-16			

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Road Impact Fees	6,271	2,771	123	3,500	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Total	\$ 6,271	\$ 2,771	\$ 123	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

<u>Annual Increase/Decrease:</u>						<u>Total Annual Impact</u>	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ 2,500	Materials	\$ -	Cost Reductions	\$ -		\$ -

**Pierson Road Median Landscaping
Pierson Road east of SR7 to Lyons Road
Landscaping**

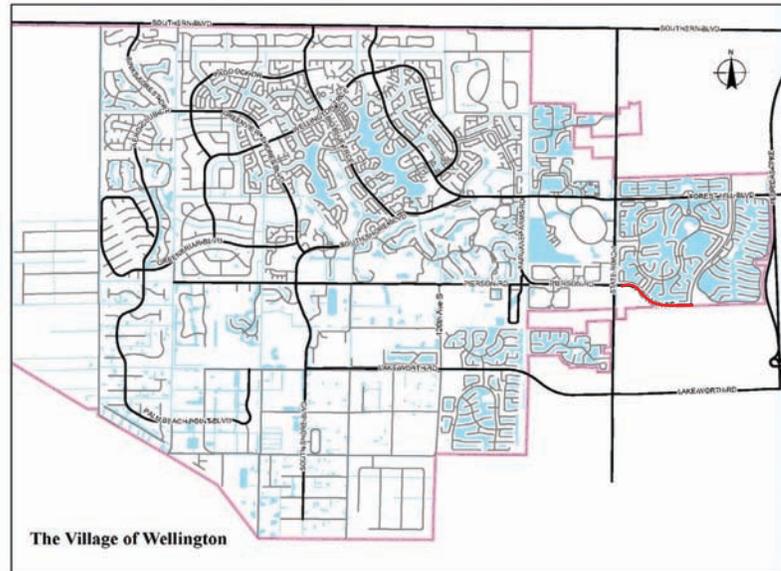
Project #: 200810
Project Status: Design Phase
Project Start : 2008
Projected Completion: 2010

PROJECT INFORMATION

Project Description:
The addition of landscaping and improvements in Pierson Road median

Project Justification:
Beautification of the roadway median

PROJECT LOCATION



Project Score NR out of 170
Dept Rank 2 out of 2
Project is New in the 2007/2008 CIP

CORE VALUE LINK

- ✦ Community Appearance
- ✦ Civic Pride

VISION 2022 LINK

- ✦ Beautiful Neighborhoods
- ✦ Pride in Wellington

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	-	-	-	-	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	150	-	-	150	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account 135-2022-541.65-47

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Gas Tax Capital	150	-	-	150	-	-	-	-	-
Total	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

<u>Annual Increase/Decrease:</u>						<u>Total Annual Impact</u>	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ 250	Cost Reductions	\$ -	\$	250

Pump Station 2
Surface Water Management

Project #: 200409
Project Status: Planning Phase
Project Start : 2008
Projected Completion: 2008

PROJECT INFORMATION

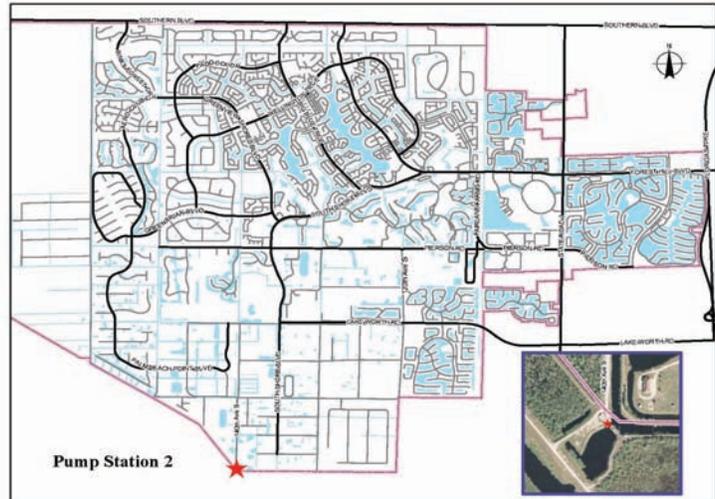
Project Description:

The renovation of pump station #2 pursuant to the Everglades restoration plan

Project Justification:

Pump Stations 1 & 2 used to discharge storm water from Basin B directly into Water Conservation Area Number 1 - PS #1 requires abandonment and PS #2 requires renovation due to its age pursuant to the Everglades restoration plan to be devised by the SFWMD

PROJECT LOCATION



Project Score 101 out of 170
Dept Rank 1 out of 4
Project is Existing in the 2007/2008 CIP
Change in Cost from prior year CIP

CORE VALUE LINK

- ✦ Environmental Respect
- ✦ Public Safety
- ✦ Sound Government

VISION 2022 LINK

- ✦ Natural Florida Environment
- ✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	1,869	1,669	111	200	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 1,869	\$ 1,669	\$ 111	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account 301-2010-538.65-10

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Drainage Assessments	1,869	1,669	111	200	-	-	-	-	-
Total	\$ 1,869	\$ 1,669	\$ 111	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:

Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact No impact due to replacement of existing structure
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	

**Lake Shore Erosion
Lake Wellington and Lake Greenview
Surface Water Management**

Project #: 200528
Project Status: Ongoing
Project Start : 2005
Projected Completion: 2008

PROJECT INFORMATION

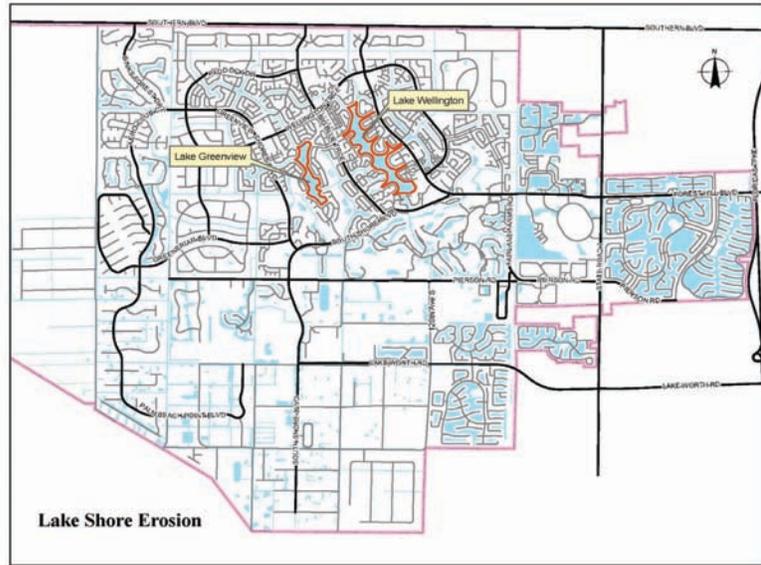
Project Description:

Install erosion control measures at lake edge to correct/prevent bank erosion and correct slopes exceeding the standard for such construction - Use of geo-synthetic stabilization mat and aluminum retaining walls recommended

Project Justification:

Mitigate storm damage to high priority areas and availability of Federal grant funding of 75% of costs

PROJECT LOCATION



Project Score 0 out of 170
Dept Rank 0 out of 0
Project is Existing in the 2007/2008 CIP
Change in Scope & Cost from prior year CIP

CORE VALUE LINK

- ✦ Public Safety
- ✦ Sound Government

VISION 2022 LINK

- ✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	3,075	2,475	2,464	600	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 3,075	\$ 2,475	\$ 2,464	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -
				Project Account					
				301-2010-538.65-02					

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Federal Grant	1,856	1,856	2,464	-	-	-	-	-	-
Drainage Assessments	1,219	619	-	600	-	-	-	-	-
Total	\$ 3,075	\$ 2,475	\$ 2,464	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:								<u>Total Annual Impact</u>	
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Renovation project expected to reduce future maintenance expenses			
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -				

***Culvert Replacements
Throughout the Village
Surface Water Management***

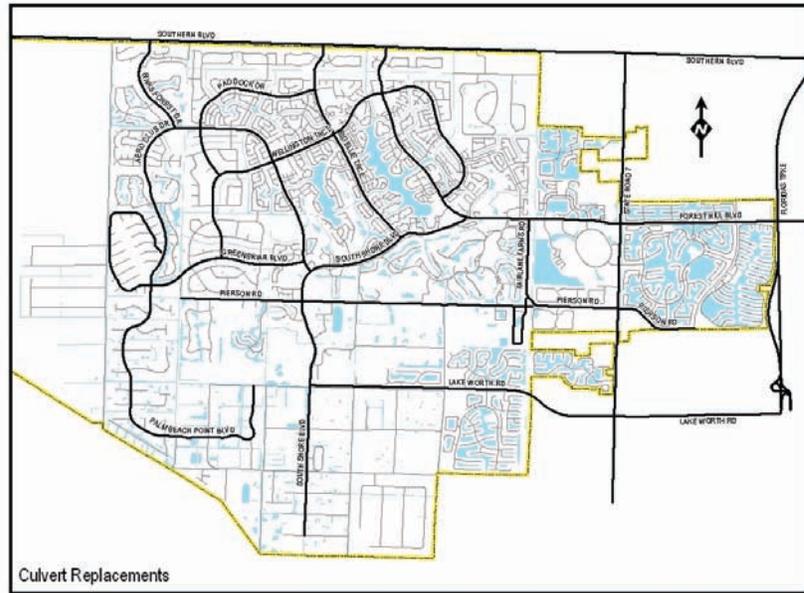
Project #: 201002
Project Status: Ongoing
Project Start : 1999

PROJECT INFORMATION

Project Description:
 Annual maintenance project to replace aged culvert pipes as needed

Project Justification:
 Maintains proper drainage

PROJECT LOCATION



Project Score 47 out of 170
Dept Rank 4 out of 9
Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

- ★ Environmental Respect
- ★ Public Safety

VISION 2022 LINK

- ★ Natural Florida Environment
- ★ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	2,208	950	541	100	105	110	116	122	705
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,208	\$ 950	\$ 541	\$ 100	\$ 105	\$ 110	\$ 116	\$ 122	\$ 705
			Project Account 301-2010-538.65-06						

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Drainage Assessments	2,208	950	541	100	105	110	116	122	705
Total	\$ 2,208	\$ 950	\$ 541	\$ 100	\$ 105	\$ 110	\$ 116	\$ 122	\$ 705

OPERATING IMPACT

Annual Increase/Decrease:						Total Annual Impact	
Personnel	\$ -	# FTEs	0	Revenues	\$ -		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project	

**Canal Redredging Program/Bank Stabilization
Throughout the Village
Surface Water Management**

Project #: 201011
Project Status: Ongoing
Project Start : 2006

PROJECT INFORMATION

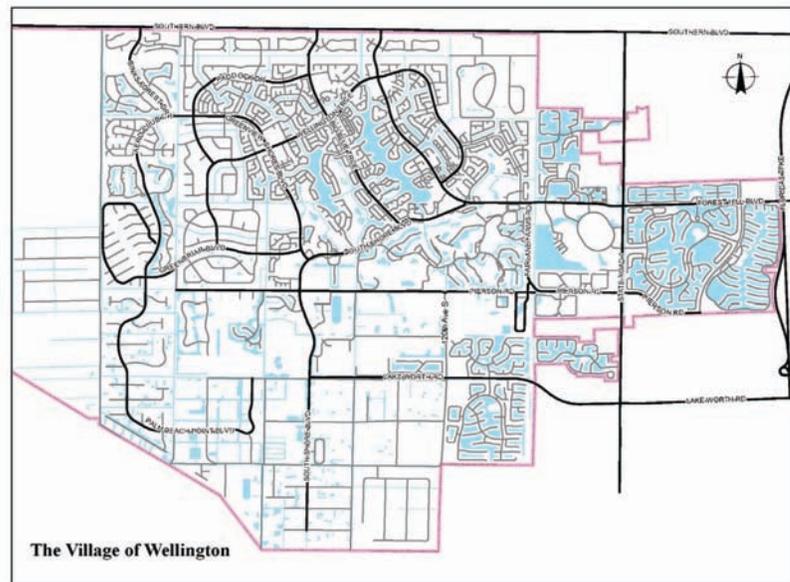
Project Description:

Dredging canals to remove debris and accumulated sediment and eroded sand - Also required to remove phosphorus-laden material

Project Justification:

Maintain proper drainage and reduce phosphorus levels

PROJECT LOCATION



Project Score 88 out of 170
Dept Rank 5 out of 9
Project is Existing in the 2007/2008 CIP
No change from prior year CIP

CORE VALUE LINK

- ✦ Environmental Respect
- ✦ Sound Government

VISION 2022 LINK

- ✦ Natural Florida Environment

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est Cost</u>	<u>Prior Yrs Funding</u>	<u>Project Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	2,120	233	14	150	158	165	174	182	1,058
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,120	\$ 233	\$ 14	\$ 150	\$ 158	\$ 165	\$ 174	\$ 182	\$ 1,058
Project Account							301-2010-538.65-09		

<u>Funding Sources (in 000's)</u>	<u>Total Est Cost</u>	<u>Prior Yrs Funding</u>	<u>Project Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Drainage Assessments	2,120	233	14	150	158	165	174	182	1,058
Total	\$ 2,120	\$ 233	\$ 14	\$ 150	\$ 158	\$ 165	\$ 174	\$ 182	\$ 1,058

OPERATING IMPACT

Annual Increase/Decrease:							
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact	
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project	

**1.75 MGD WWTP Expansion and Reuse Facilities
Wastewater Treatment Plant
Wastewater System**

Project #: 200703
Project Status: Design Phase
Project Start : 2006
Projected Completion: 2008

PROJECT INFORMATION

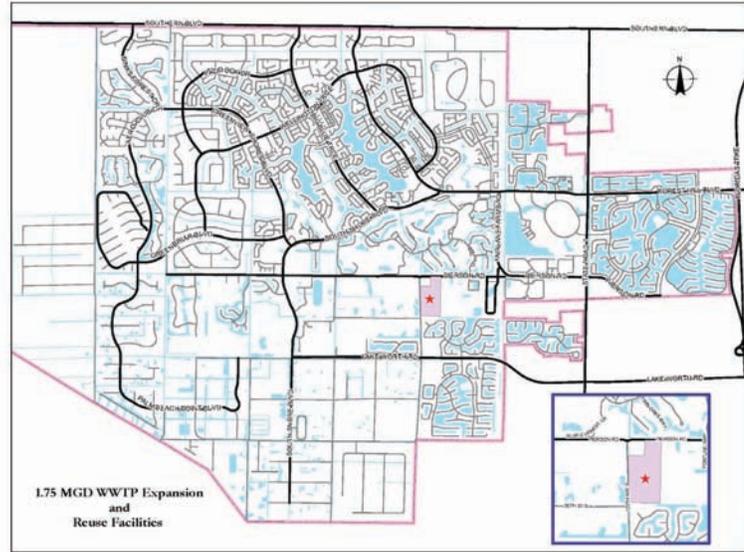
Project Description:

This 1.75 MGD expansion will increase the design capacity to 6.5 MGD with modifications to the existing headwork, additional aeration basin, clarifier and chlorine contact basin including additional reuse capacity and sludge handling facilities

Project Justification:

Project will increase current design and reuse capacity to meet the demands of an ever increasing population

PROJECT LOCATION



Project Score 90 out of 170
Dept Rank 1 out of 10
Project is Existing in the 2007/2008 CIP
No change from prior year CIP

CORE VALUE LINK

- ✦ Sound Government
- ✦ Public Safety

VISION 2022 LINK

- ✦ Regional Business Center
- ✦ Family Living
- ✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	10,260	5,130	-	5,130	-	-	-	-	-
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 10,260	\$ 5,130	\$ -	\$ 5,130	\$ -	\$ -	\$ -	\$ -	\$ -
Project Account							401-7020-536.65-01		

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Sewer Capacity Fund	10,260	5,130	-	5,130	-	-	-	-	-
Total	\$ 10,260	\$ 5,130	\$ -	\$ 5,130	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING IMPACT

Annual Increase/Decrease:								
Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact		
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	\$ -		

***Perimeter Paths & Landscaping Irrigation
Along Existing FPL Corridors
Roadways & Wastewater System***

Project #: 200710 & 200714
 Project Status: Design Phase
 Project Start : 2008
 Projected Completion: 2009

PROJECT INFORMATION

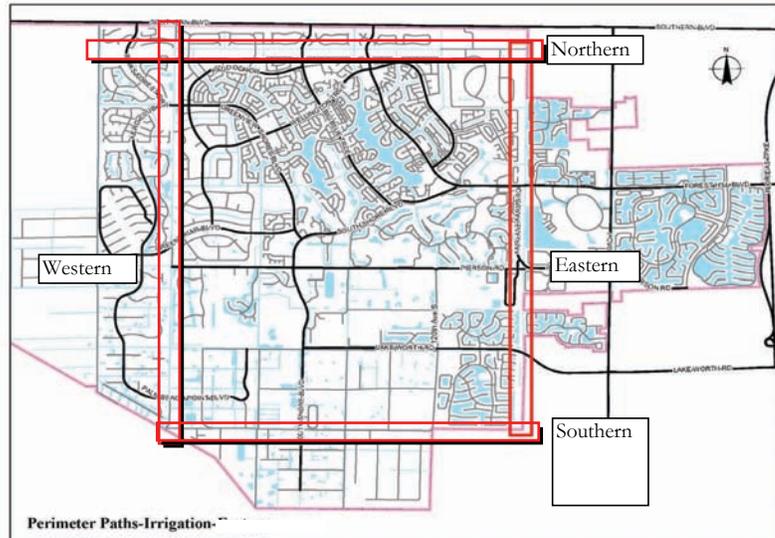
Project Description:

Construction of equestrian bridle trail and multipurpose trail along existing FPL corridors; project includes landscaping near roadways for privacy and safety and is designed to be a perimeter loop with minimal conflict with roadways and vehicles. In order to provide irrigation to the installed landscape, the Utilities Enterprise fund CIP includes funding for reuse water delivery

Project Justification:

To enhance recreational opportunities and to beautify existing corridor. Irrigation will be needed for landscape to survive -Utilizing reclaimed water not only provides a nutrient benefit to the plants but also decreases the amount of treated wastewater we must dispose of and therefore decreases our operating costs

PROJECT LOCATION



Project Score 40 out of 170
 Dept Rank 7 out of 10
 Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

- ✦ Community Appearance
- ✦ Civic Pride
- ✦ Recreational & Cultural Opportunities

VISION 2022 LINK

- ✦ Beautiful Neighborhoods
- ✦ Leisure Amenities

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>	
Planning & Studies	-	-	-	-	-	-	-	-	-	
Design & Permitting	-	-	-	-	-	-	-	-	-	
Site Costs	-	-	-	-	-	-	-	-	-	
Construction/Improvements	9,504	2,640	-	2,112	2,640	2,112	-	-	-	
Equipment & Materials	-	-	-	-	-	-	-	-	-	
Landscaping	-	-	-	-	-	-	-	-	-	
Other Direct Costs	-	-	-	-	-	-	-	-	-	
Total	\$ 9,504	\$ 2,640	\$ -	\$ 2,112	\$ 2,640	\$ 2,112	\$ -	\$ -	\$ -	

Project Account 401-7020-536.65-01

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>							
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>	
Gas Tax Capital	9,504	2,640	-	2,112	2,640	2,112	-	-	-	
Total	\$ 9,504	\$ 2,640	\$ -	\$ 2,112	\$ 2,640	\$ 2,112	\$ -	\$ -	\$ -	

OPERATING IMPACT

Annual Increase/Decrease:

Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact Projected savings through reuse water
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	

Water System Replace/Upgrade Allowance
Water Treatment Plant
Water System Maintenance

Project #: 701014
Project Status: Ongoing
Project Start : 2002

PROJECT INFORMATION

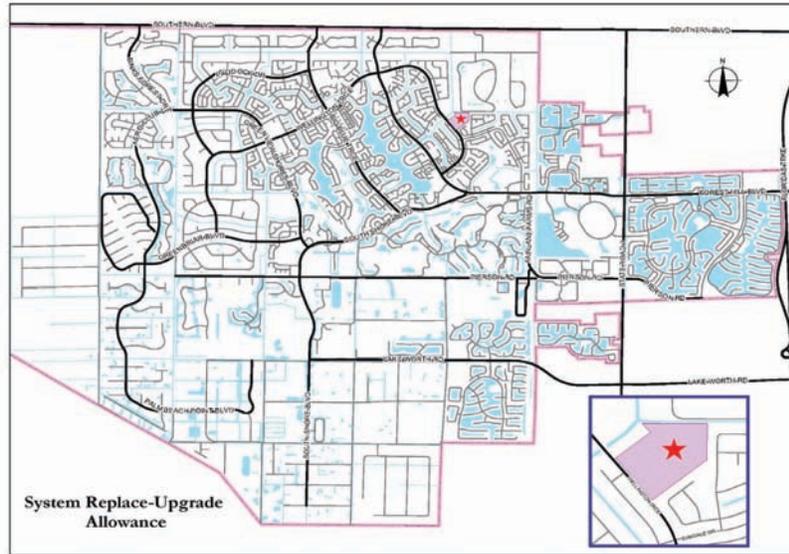
Project Description:

To provide necessary funding for required repairs or modifications to existing facilities and systems

Project Justification:

To provide proper preventive maintenance and upgr to existing facilities and systems

PROJECT LOCATION



Project Score 68 out of 170
 Dept Rank 1 out of 4
 Project is Existing in the 2007/2008 CIP
 No change from prior year CIP

CORE VALUE LINK

★ Sound Government

VISION 2022 LINK

★ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	4,003	782	234	215	231	248	275	303	1,950
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 4,003	\$ 782	\$ 234	\$ 215	\$ 231	\$ 248	\$ 275	\$ 303	\$ 1,950
			Project Account 401-7010-536.65-01						

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>						
Water & Sewer Capital Accounts	4,003	782	234	215	231	248	275	303	1,950
Total	\$ 4,003	\$ 782	\$ 234	\$ 215	\$ 231	\$ 248	\$ 275	\$ 303	\$ 1,950

OPERATING IMPACT

Annual Increase/Decrease:

Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project

**Wastewater System Replacement/Upgrade
Wastewater Treatment Facility
Wastewater System Maintenance**

Project #: 702026
Project Status: Ongoing
Project Start : 2002

PROJECT INFORMATION

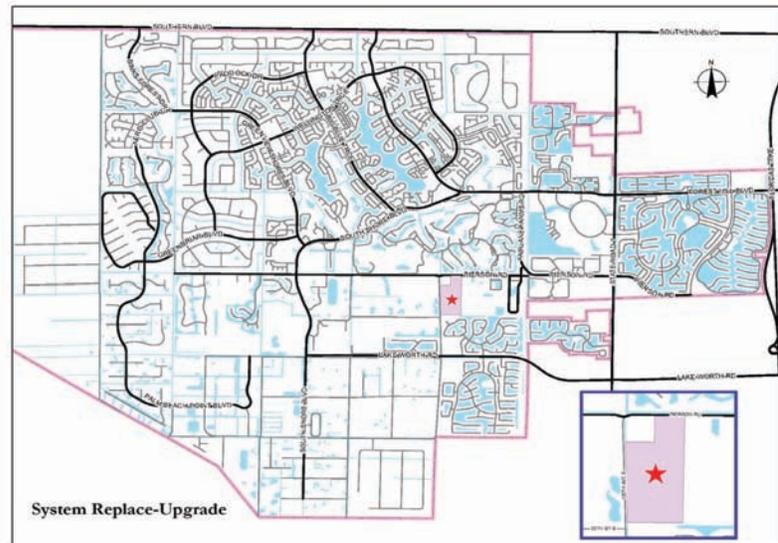
Project Description:

To provide necessary funding for repairs, upgrades and/or modifications to existing facilities or system on an as needed basis

Project Justification:

To provide proper preventive maintenance, repairs and/or modifications to existing facilities and systems

PROJECT LOCATION



Project Score 72 out of 170
Dept Rank 1 out of 4
Project is Existing in the 2007/2008 CIP
No change from prior year CIP

CORE VALUE LINK

✦ Sound Government

VISION 2022 LINK

✦ Personal Safety & Security

PROJECT FUNDING SCHEDULE

<u>Expenditures (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Planning & Studies	-	-	-	-	-	-	-	-	-
Design & Permitting	-	-	-	-	-	-	-	-	-
Site Costs	-	-	-	-	-	-	-	-	-
Construction/Improvements	2,951	792	177	187	198	204	209	212	1,150
Equipment & Materials	-	-	-	-	-	-	-	-	-
Landscaping	-	-	-	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-	-	-	-
Total	\$ 2,951	\$ 792	\$ 177	\$ 187	\$ 198	\$ 204	\$ 209	\$ 212	\$ 1,150
Project Account							401-7020-536.65-01		

<u>Funding Sources (in 000's)</u>	<u>Total Est</u>	<u>Prior Yrs</u>	<u>Project</u>						
	<u>Cost</u>	<u>Funding</u>	<u>Expenditures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>Future</u>
Water & Sewer Capital Accounts	2,951	792	177	187	198	204	209	212	1,150
Total	\$ 2,951	\$ 792	\$ 177	\$ 187	\$ 198	\$ 204	\$ 209	\$ 212	\$ 1,150

OPERATING IMPACT

Annual Increase/Decrease:

Personnel	\$ -	# FTEs	0	Revenues	\$ -	Total Annual Impact
Other Services	\$ -	Materials	\$ -	Cost Reductions	\$ -	Maintenance project

The following projects are featured in this section:

2007/2008 MINOR CAPITAL PROJECTS UNDER \$100,000

<u>Project #</u>	<u>Project</u>	<u>Funding Source</u>	<u>5-Year CIP Amount</u>
200707	Public Works Storage Site	General Fund Revenues	\$60,000
200806	Moveable Bulkhead	General Fund Revenues	61,400
200807	Pool Covers	General Fund Revenues	50,500
200803	Forest Hill Blvd Street Lights	Gas Tax Capital	90,000
202042	Intersection Improvements	Gas Tax Capital	419,150
200519	Greenbriar Dog Park	Park Impact	80,000
200801	Olympia Parking Lot	Park Impact	45,000
201508	Best Management Practices	Drainage Assessment	280,000
701001	RO Plant Membrane Replacement	Enterprise	425,000
702512	PMP Lift Station Upgrades & Rehabilitation	Enterprise	156,000
Total Minor Capital 2007/2008			\$1,667,050

Public Works Storage Site	Project # 200707	\$60,000
Funding Source: General Fund Revenues		Operating Impact: \$0
Project Description		
<p>Renovation of existing Public Works Storage Site. Construction of bins to allow bulk items to be purchased (mulch, concrete, etc.) and stored on site to enable better response time to repair sites and to lower costs. Additional \$60,000 needed in 07/08 for security for relocation of a portion of Public Works operations. Space Required to tie down equipment, store materials and fence in yard. Storage such as pipe, asphalt, rock and dirt that will not fit at the existing public works yard. Storage of materials will allow a more rapid response to maintenance issues and allow materials to be purchased in bulk rates, therefore saving money.</p>		
Project Justification		
<p>By having supplies on hand, response time to repair sites will be decreased. Significant decrease in costs as materials will be purchased at bulk rates.</p>		
Vision 2022 Link:		Project Score
Pride in Wellington ✦ Public Safety & Security		73

Moveable Bulkhead	Project # 200806	\$61,400
Funding Source: General Fund Revenues		Operating Impact: \$0
Project Description		
<p>A moveable bulkhead wall that separates the deep end from the shallow end allowing for competitive swim meets to be held at the facility. The wall can be taken out of the pool when required. The North County Aquatics Complex in Palm Beach County uses these bulkheads.</p>		
Project Justification		
<p>A moveable bulkhead is required to host competition swim meets at the facility without permanently altering the pool to accommodate these needs. The bulkhead allows use of the middle section of the pool for "starts" and will allow staff to host local, regional and state meets.</p>		
Vision 2022 Link:		Project Score
Family Living ✦ Leisure Amenities & Opportunities		35

Pool Covers	Project # 200807	\$50,500
Funding Source: General Fund Revenues		Operating Impact: \$0
Project Description		
Covers for Aquatics pool		
Project Justification		
Pool covers will help retain chemicals during winter months to avoid evaporation and also keep the pool heated reducing the constant operation of the heaters.		
Vision 2022 Link:		Project Score
Family Living ✦ Leisure Amenities & Opportunities		28
Forest Hill Boulevard Streetlights	Project # 200803	\$40,000
Funding Source: Gas Tax Capital		Operating Impact: \$4,000
Project Description		
Installation of Street Lights along Forest Hill Boulevard by FPL. VOW to hire consultant to assess needs and install conduit.		
Project Justification		
Directed by Village Council to install lights for safe and efficient movement of traffic along Forest Hill Boulevard from State Road 7 to the Turnpike. This is the last arterial road within the Village requiring street lights		
Vision 2022 Link:		Project Score
Public Safety & Security		62
Intersection Improvements	Project # 202042	\$419,150
Funding Source: Gas Tax Capital		Maintenance Project
Project Description		
Annual funding allocation for intersection improvements based on usage and wear. Includes aesthetic enhancement to medians, decorative lighting, highlighted crosswalks and reduced speed limits. For fiscal year 2006/2007 and 2007/2008 improvements to Greenview Shores and Wellington Trace are planned.		
Project Justification		
Creates pedestrian-friendly and aesthetically pleasing areas primarily adjacent to major intersections.		
Vision 2022 Link:		Project Score
Personal Safety & Security ✦ Beautiful Neighborhoods		36
Greenbriar Dog Park	Project # 200519	\$80,000
Funding Source: Park Impact Fees		Operating Impact: \$0
Project Description		
\$384,000 was previously budgeted in fiscal year 2006/2007 for playground and other features. \$80,000 required for additional landscaping and entry way improvements		
Project Justification		
Replacement of old unsafe playground that was removed - Completion of master plan for park - Previously funded project deferred last year		
Vision 2022 Link:		Project Score
Family Living ✦ Leisure Amenities & Opportunities ✦ Pride In Wellington		30

Olympia Park Parking Lot	Project # 200801	\$45,000
Funding Source: Park Impact Fees		Operating Impact: \$0
Project Description		
Needed parking adjacent to the track		
Project Justification		
Currently there is insufficient parking causing sports participants to park illegally. The track has been opened increasing the problem. Additionally, the School construction has been completed and students are enrolled.		
Vision 2022 Link:		Project Score
Family Living ✦ Leisure Amenities & Opportunities ✦ Public Safety & Security		69

Best Management Practices	Project # 201508	\$280,000
Funding Source: Drainage Assessments		Maintenance Project
Project Description		
BMP program designed to reduce and prevent phosphorous discharges within Basin B		
Project Justification		
Effectively utilizing BMPs will keep phosphorus levels in balance with plant needs and the levels that already exist in the soil		
Vision 2022 Link:		Project Score
Natural Florida Environment ✦ Pride In Wellington		92

RO Plant Membrane Replacement	Project # 701001	\$425,000
Funding Source: Water Capacity Fund		Maintenance Project
Project Description		
Reverse Osmosis purifies water and removes salts and other impurities in order to improve the color, taste or properties of the fluid		
Project Justification		
Replacement of membrane for Reverse Osmosis treatment system required on as needed basis to be able to continue to produce potable water which meets all drinking water standards.		
Vision 2022 Link:		Project Score
Personal Safety & Security		78

PMP Lift Station Upgrades and Rehab	Project # 702512	\$156,000
Funding Source: Sewer Capital Account		Maintenance Project
Project Description		
For repairs and replacements to existing 103 lift stations on an as needed basis to properly maintain the existing system and flows		
Project Justification		
Provide preventive maintenance, repairs and replacements to lift stations to continue to direct flows to the WWTF for treatment		
Vision 2022 Link:		Project Score
Personal Safety & Security		75

The following projects are featured in this section:

FUTURE CAPITAL PROJECTS 2009/2012

Project	Funding Source	Projected Start	
		5-Year CIP Amount	Year
K Park Construction	GO Bond	\$19,500,000	2008/2009
Municipal Complex	GO Bonds	20,250,000	2008/2009
Birkdale Gazebo, Boardwalk, Parking	General Fund Revenues	40,000	2011/2012
Irrigation at WCC Front Field	General Fund Revenues	80,050	2008/2009
Sports Netting - VP & TSC	General Fund Revenues	555,000	2008/2009
Future Roundabouts - Equestrian	Gas Tax Capital	180,000	2009/2010
Perimeter Paths & Landscaping	Gas Tax Capital	7,549,500	2008/2009
Big Blue Reforestation	Drainage Assessments	30,000	2008/2009
Section 24 Educational Building	Drainage Assessments	1,575,000	2008/2009
Additional Parking - Village Park	Park Impact	240,000	2009/2010
Community Park Field Renovation/Design	Park Impact	4,125,000	2008/2009
Equestrian Trail Improvements/Expansion	Park Impact	1,600,000	2008/2009
Village Park Second Entry	Park Impact	800,000	2008/2009
50th Street Paving	Road Impact	1,800,000	2011/2012
Big Blue Landscaping	Road Impact	550,000	2009/2010
Lake Worth Road Expansion	Road Impact	2,000,000	2011/2012
Lake Worth Road Landscape	Road Impact	375,000	2009/2010
5.4 MGD RO Plant Phase II	Enterprise	8,500,000	2008/2009
Injection Well MIT	Enterprise	40,000	2009/2010
Reuse Transmission Lines	Enterprise	1,800,000	2008/2009
Total Future Capital Projects 2009 - 2012		\$71,589,550	

Park Site K Construction	Fiscal Year	2008/2009	\$13,000,000
Leisure Services	Fiscal Year	2009/2010	\$6,500,000
Funding Source: General Obligation Bond		Operating Impact: TBD	
Project Description			
<p>A master plan will be developed for construction of a major center for community activities; including a community center, senior center, pool, sprayground, ball fields, tennis courts and classrooms. Additional planned elements include the master planning (#200718 - \$117,000), playground (#200605 - \$100,000), existing funding for parking and fields (#200517 - \$7,000,000), provision of potable water (#200715 - \$769,759) and wastewater systems (#200716 - \$212,500) under the enterprise capital improvement plan.</p>			
Project Justification			
Provides additional facilities per growth projections and the Village Comprehensive Plan			
Vision 2022 Link:			Project Score
Family Living ✦ Leisure Amenities & Opportunities ✦ Pride In Wellington ✦ Excellent Education			46

Municipal Complex Planning	Fiscal Year	2008/2009	\$1,500,000
Public Facilities	Fiscal Year	2009/2010	\$18,750,000
Funding Source: General Obligation Bond		Operating Impact: TBD	
Project Description			
Concurrent Master Plan with Landmark Community Center planning for construction of a 60,000 S.F. municipal facility to accommodate Village operations, functions and community events			
Project Justification			
Savings considerations derived from the consolidation of several Village functions in one central Village-owned location, eliminating leased facilities, communications, travel costs and equipment duplication			
Vision 2022 Link:			Project Score
Pride in Wellington ✦Leisure Amenities & Opportunities ✦ Business & Job Center ✦ Family Living			34
Birkdale (Gazebo, Boardwalk, Parking)	Fiscal Year	2011/2012	\$40,000
Leisure Services			
Funding Source: General Fund Revenues		Operating Impact: TBD	
Project Description			
Birkdale Park Improvements - gazebo, boardwalk, parking, etc.			
Project Justification			
Vision 2022 Link:			Project Score
Leisure Amenities & Opportunities ✦Family Living ✦ Beautiful Neighborhoods			NR
Irrigation at WCC Front Field	Fiscal Year	2008/2009	\$80,000
Leisure Services			
Funding Source: Park Impact Fees		Operating Impact: \$2,000	
Project Description			
Installation of irrigation for WCC front field including well, irrigation, seed, grading and soil fill			
Project Justification			
Irrigation would provide better community appearance and health of grass; better maintenance and levelling of the field area would enable utilization for sports practices in addition to concerts and community events			
Vision 2022 Link:			Project Score
Leisure Amenities & Opportunities ✦Family Living ✦ Personal Safety & Security ✦Beautiful Neighborhoods			18
Sports Netting	Fiscal Year	2008/2009	\$255,000
Leisure Services	Fiscal Year	2009/2010	\$300,000
Funding Source: General Fund Revenues		Operating Impact: \$0	
Project Description			
Sixty-foot high backstop Sports netting for Village Park Baseball (\$300,000) and Tiger Shark Cove Softball (\$255,000) (both Priority 1) and netting for soccer and volleyball at VP (Priority 2)			
Project Justification			
Risk management suggested installation of this netting for best practice safety standards for VP and TSC fields			
Vision 2022 Link:			Project Score
Leisure Amenities & Opportunities ✦ Family Living ✦Personal Safety & Security			46

Future Roundabouts Equestrian	Fiscal Year	2009/2010	\$180,000
Funding Source: General Fund Revenues		Operating Impact: \$0	
Project Description			
Installation of strategically placed "Round-abouts" throughout the Village as calming measures to eliminate unsafe conditions caused by speeding motorists			
Project Justification			
To reduce the occurrences of speeding in predesignated areas within the Village			
Vision 2022 Link:		Project Score	
Personal Safety & Security ✦ Equestrian Community		29	
Perimeter Paths & Landscaping Roadways	Fiscal Year	2009 - 2012	\$7,549,500
Funding Source: Gas Tax Capital		Operating Impact: \$ 53,925	
Project Description			
Construction of equestrian bridle trail and multipurpose trail along the existing FPL corridors. The project includes landscaping, shelters and crossings at major intersections. The western perimeter is scheduled for 2008/2009, northern in 2009/2010, eastern in 2010/2011; southern in 2011/2012			
Project Justification			
To enhance recreational opportunities and to beautify the existing corridor			
Vision 2022 Link:		Project Score	
Leisure Amenities & Opportunities ✦ Beautiful Neighborhoods ✦ World Class Equestrian Community		40	
Big Blue Forest Restoration Surface Water Action Team	Fiscal Year	2008/2009	\$30,000
Funding Source: Drainage Assessments		Operating Impact: \$ 0	
Project Description			
Big Blue Forest (Preserve) is a natural preserve within the confines of the Palm Beach Polo Club, approximately 92 acres - Restoration includes planting cypress trees and repairing existing facilities			
Project Justification			
Restoration of natural area			
Vision 2022 Link:		Project Score	
Leisure Amenities & Opportunities ✦ Family Living ✦ Preserve the Natural Florida Environment		43	
Section 24 Educational Building Surface Water Action Team	Fiscal Year	2008/2009	\$1,575,000
Funding Source: Drainage Assessments		Operating Impact: \$0	
Project Description			
An Environmental Education & Conference Center is proposed on approximately 8 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.			
Project Justification			
This vision will provide excellent education; provide a gateway to the Everglades; and preserve Florida's environment.			
Vision 2022 Link:		Project Score	
Excellent Education ✦ Leisure Amenities & Opportunities ✦ Family Living ✦ Natural Florida Environment		45	

Village Park-Additional Parking Leisure Services	Fiscal Year	2009/2010	\$240,000
Funding Source: Park Impact Fees		Operating Impact: TBD	
Project Description Construction of additional parking at Village Park			
Project Justification Additional spaces needed to handle increased number of participants at planned activities			
Vision 2022 Link: Leisure Amenities & Opportunities ✦ Family Living		Project Score 25	
Wellington Community Park- Renovation/Design(5 Softball Fields) Leisure Services	Fiscal Year	2008/2009	\$375,000
	Fiscal Year	2009/2010	\$3,750,000
Funding Source: Park Impact Fees		Operating Impact: \$0	
Project Description Renovate and rebuild existing fields at Community Park in coordination with gym renovation			
Project Justification Existing fields are unsafe and require renovation			
Vision 2022 Link: Pride in Wellington ✦ Leisure Amenities & Opportunities ✦ Family Living		Project Score 43	
Equestrian Trail Improvements/Expansion Equestrian	Fiscal Year	2009 - 2012	\$1,600,000
Funding Source: Park Impact Fees		Operating Impact: \$0	
Project Description The improvement and maintenance of the existing bridle trail system. Project elements include: land/easement acquisition, installation of trail heads, trail markings, landscaping, trail footings, trail crossings, etc.			
Project Justification The trails must be maintained in order to provide safe riding conditions for users. Additional elements to be added to the trail system will beautify the trails as well as increase safety for users.			
Vision 2022 Link: Personal Safety & Security ✦ Equestrian Community ✦ Leisure Amenities & Opportunities		Project Score 47	
Second Entry into Village Park Leisure Services	Fiscal Year	2008/2009	\$800,000
Funding Source: Park Impact Fees		Operating Impact: \$0	
Project Description Creation of second access point into Village Park from 120th Avenue			
Project Justification Currently there is only one entrance/exit for Village Park - During weekends and large events this causes traffic to back up - This second entrance/exit from 120th Avenue would allow sports participants from the south part of town to access Village Park			
Vision 2022 Link: Leisure Amenities & Opportunities ✦ Family Living ✦ Personal Safety & Security ✦ Beautiful Neighborhoods		Project Score 30	

50th Street Paving Roadways	Fiscal Year	2011/2012	\$1,800,000
Funding Source: Road Impact Fees			Operating Impact: TBD
Project Description			
Future plan proposed paving of 50th St from S34 to Southshore Blvd			
Project Justification			
Paving would assist the flow of traffic in and around the Village			
Vision 2022 Link:			Project Score
Personal Safety & Security ✦ Regional Business & Job Center ✦ Beautiful Neighborhoods			49
Big Blue Landscape Phases 1 & 2 Landscaping	Fiscal Year	2009/2010	\$550,000
Funding Source: Road Impact Fees			Operating Impact: \$4,000
Project Description			
Installation of landscaping in median following road widening - Phase I installation from Southern Boulevard to Wellington Trace Phase II installation from Wellington Trace to South Shore Boulevard			
Project Justification			
Landscaping improvements following road work			
Vision 2022 Link:			Project Score
Beautiful Neighborhoods ✦ Natural Florida Environment			27
Lake Worth Rd Expansion Ph II Roadways	Fiscal Year	2011/2012	\$2,000,000
Funding Source: Road Impact Fees			Operating Impact: TBD
Project Description			
Widening of Lake Worth Road to a four lane divided road from existing two lane road from 120th Avenue to South Shore Boulevard			
Project Justification			
To assist with the flow of traffic in and around the Village			
Vision 2022 Link:			Project Score
Personal Safety & Security ✦ Regional Business & Job Center			76
Lake Worth Road Landscape Landscaping	Fiscal Year	2009/2010	\$375,000
Funding Source: Road Impact Fees			Operating Impact: \$1,000
Project Description			
The addition of landscaping and improvements along Lake Worth Road right of way			
Project Justification			
To beautify the roadway			
Vision 2022 Link:			Project Score
Beautiful Neighborhoods ✦ Natural Florida Environment			25

5.4 MGD RO Plant (Ph II & Lime Softening Plant)	Fiscal Year	2008/2009	\$4,250,000
Water System	Fiscal Year	2009/2010	\$4,250,000
Funding Source: Water Capacity Fund			Operating Impact: \$ 0
Project Description			
The second phase of the reverse osmosis plant expansion to include lime softening plant			
Project Justification			
To meet growth needs			
Vision 2022 Link:			Project Score
Personal Safety & Security ✦ Natural Florida Environment ✦ Regional Business Center			NR

Injection Well MIT	Fiscal Year	2009/2010	\$40,000
Wastewater System Maintenance			
Funding Source: Water Capital Account			Operating Impact: TBD
Project Description			
To provide the necessary funding to meet the required FDEP testing to ensure the integrity of the system			
Project Justification			
A complete Mechanical Integrity Test (MIT) is required to be performed every 5 years and an intermediate MIT is required every 2 years			
Vision 2022 Link:			Project Score
Personal Safety & Security			90

Reuse Transmission Lines	Fiscal Year	2008/2009	\$1,800,000
Wastewater System			
Funding Source: Sewer Capacity Fund			Operating Impact: \$0
Project Description			
Installation of reuse water lines for landscape irrigation at Village recreational facilities			
Project Justification			
Savings are projected through reuse of treated wastewater for irrigation - Anticipated additional costs for disposal and treatment expense will offset savings			
Vision 2022 Link:			Project Score
Personal Safety & Security ✦ Natural Florida Environment			73

The following projects are featured in this section:

PROJECTS IN PROGRESS

Project #	Project	Funding Source	Remaining Amount
200604	Entrance Signs	General Fund Revenues	\$123,900
200602	Sidewalk Canopies	General Fund Revenues	75,000
200601	Exterior Renovations at Original Gym	General Fund Revenues	100,000
200706	Rotary Peace Park at Birkdale	General Fund Revenues	126,600
502402	Meeting Hall	General Fund Revenues	38,000
200717	Paddock Drive Traffic Calming	Gas Tax Capital	67,000
200501	Greenview Landscape & Fencing	Gas Tax Capital	562,000
200612	Forest Hill Blvd North - FPL Corridor	Gas Tax Capital	22,000
200613	Big Blue Trace - FPL Corridor	Gas Tax Capital	108,000
200614	Forest Hill Blvd - WT - FPL Corridor	Gas Tax Capital	700,000
205004	State Road 7 Detention Area Landscape	Gas Tax Capital	82,600
200607	Aquatics Wading/Teaching Pools	Park Impact	500,000
200518	Pool Office/Restroom Building	Park Impact	1,441,850
200516	Village Park Pavilion	Park Impact	60,000
200709	Pierson Road 4-Lane	Road Impact	1,200,000
201003	Pump Station 1	Drainage Assessments	60,000
200712	Trash Rack Pump Station 5	Drainage Assessments	345,000
200720	Pump Station 7	Intergovernmental Revenue	1,000,000
200702	Water System Transmission Line Ph III	Enterprise	3,559,268
701016	5.4 MGD RO Plant Phase I	Enterprise	4,660,000
701405	Storage Reservoir US 441	Enterprise	2,747,000
701406	Water System Transmission Lines	Enterprise	582,000
702020	Village Bio-Solids Peltization Project	Enterprise	3,935,000
200415	WWTP Wetland Park	Enterprise	1,456,000
200616	Belt Filter Press @ WWTP	Enterprise	811,000
702014 & 19	Effluent Disposal Reuse Ph I & II	Enterprise	1,298,000
702022	Headworks Scrubber	Enterprise	91,700
200617	Injection Well (1W-1) Allocations	Enterprise	1,395,000
200715 & 16	K Park Water & Wastewater Systems	Enterprise	982,259
Total Capital Projects in Progress 2006/2007			\$28,129,177

Entrance Signs	Project # 200604	\$123,900
Funding Source: General Fund Revenues		Cumulative Expenditures: \$25,026
Project Description		
Installation of Village of Wellington entrance signs on Forest Hill Boulevard at: Florida's Turnpike, Flying Cow Road at Southern Boulevard and Southern Boulevard at 20 Mile Bend		
Project Justification		
Due to the growth of the Village, boundaries have changed. The completion of these entry signs at the appropriate boundaries will include all of Wellington and will create pride in the community		
Core Value Link		Project Phase
Civic Pride ✦ Community Appearance ✦ Public Safety		Planning

Sidewalk Canopies - Administration	Project # 200602	\$75,000
Funding Source: General Fund Revenues	Cumulative Expenditures: \$0	
Project Description Replacement of walkway awnings at Administration complex		
Project Justification Current canopies are deteriorating		
Core Value Link Sound Government	Project Phase Planning	
Exterior Renovations at Original Gym	Project # 200601	\$100,000
Funding Source: General Fund Revenues	Cumulative Expenditures: \$0	
Project Description The application of a dry-vit system on the exterior of gym #1 to match the exterior of gym #2		
Project Justification Creates matching facilities and protects façade		
Core Value Link Community Appearance ✦ Recreation & Cultural Opportunities ✦ Family	Project Phase Planning	
Rotary Peace Park - Birkdale	Project # 200706	\$126,600
Funding Source: General Fund Revenues	Cumulative Expenditures: \$21,804	
Project Description Move existing peace pole to wetlands area with addition of gazebo and boardwalk to provide access		
Project Justification Provides recreational opportunity and natural area appreciation		
Core Value Link Community Appearance ✦ Recreation & Cultural Opportunities ✦ Family	Project Phase Construction	
Meeting Hall	Project # 502402	\$38,000
Funding Source: General Fund Revenues	Cumulative Expenditures: \$10,683	
Project Description Renovations to WCC Meeting Hall		
Project Justification To comfortably accommodate public meetings or when issues of community-wide significance are discussed		
Core Value Link Sound Government	Project Phase Planning	
Paddock Drive Traffic Calming	Project # 200717	\$67,000
Funding Source: Gas Tax Capital	Cumulative Expenditures: \$93,000	
Project Description Installation of roundabout and raised intersection, two traffic calming measures to eliminate unsafe conditions due to speeding motorists		
Project Justification To reduce the occurrences of speeding in the Paddock Drive neighborhood		
Core Value Link Sound Government ✦ Public Safety	Project Phase Construction	

Greenview Shores Landscape	Project # 200501	\$562,000
Funding Source: Gas Tax Capital		Cumulative Expenditures: \$0
Project Description The addition of median landscaping to Greenview Shores Blvd. from South Shore Blvd. to Wellington Trace pending completion of current county roadway expansion project		
Project Justification To maintain service levels of roadways with landscape improvements		
Core Value Link Sound Government ✦ Public Safety		Project Phase Design
Forest Hill Blvd North - FPL Corridor	Project # 200612	\$22,000
Funding Source: Gas Tax Capital		Cumulative Expenditures: \$117,930
Project Description The addition of landscaping and improvements along right of way at FPL Corridors		
Project Justification To beautify the roadways where existing FPL corridors intersect		
Core Value Link Community Appearance ✦ Recreation & Cultural Opportunities		Project Phase Planning
Big Blue Trace - FPL Corridor	Project # 200613	\$108,000
Funding Source: Gas Tax Capital		Cumulative Expenditures: \$4,500
Project Description The addition of landscaping and improvements along right of way at FPL Corridors		
Project Justification To beautify the roadways where existing FPL corridors intersect		
Core Value Link Community Appearance ✦ Recreation & Cultural Opportunities		Project Phase Planning
Forest Hill Blvd South Landscape	Project # 200614	\$700,000
Funding Source: Gas Tax Capital		Cumulative Expenditures: \$65,000
Project Description The addition of landscaping and improvements along right of way from Wellington Trace to Wellington Trace		
Project Justification To beautify the roadways where existing FPL corridors intersect		
Core Value Link Community Appearance		Project Phase Planning
SR 7 Detention Area Landscaping	Project # 205004	\$82,600
Funding Source: Gas Tax Capital		Cumulative Expenditures: \$346,200
Project Description Landscaping of the State Road 7 medians south of Southern Blvd to Lake Worth Road		
Project Justification Current landscaping is limited, lacks irrigation, and does not meet the standards of the Village		
Core Value Link Community Appearance ✦ Environmental Respect		Project Phase Design

Aquatics Wading/Teaching Pools	Project # 200607	\$500,000
Funding Source: Park Impact	Cumulative Expenditures: \$0	
Project Description Addition of shallow pool for wading with teaching area. Location to be determined based on development of K Park		
Project Justification Use of current pool has increased and separate lesson area is needed to keep pool available for other users		
Core Value Link Family ✦ Recreation & Cultural Opportunities ✦ Education Excellence		Project Phase Planning
Pool Office/Restroom Building	Project # 200518	\$1,441,850
Funding Source: Park Impact	Cumulative Expenditures: \$0	
Project Description Demolition of current and construction of new building to include administrative offices and restrooms pending aquatics facility study		
Project Justification Due to addition of spray park and slides increased popularity dictates expansion of administrative offices and restroom facilities		
Core Value Link Family ✦ Recreation & Cultural Opportunities		Project Phase Planning
Village Park Pavilion	Project # 200516	\$60,000
Funding Source: Park Impact	Cumulative Expenditures: \$0	
Project Description Addition of large picnic pavilion at Village Park		
Project Justification To meet demand for local use		
Core Value Link Family ✦ Recreation & Cultural Opportunities		Project Phase Bid
Pierson Road 4-Lane	Project # 200709	\$1,200,000
Funding Source: Road Impact	Cumulative Expenditures: \$800,000	
Project Description Widening of 2-lane Pierson Road east of SR 7 to Lyons Road with median		
Project Justification Traffic volumes warrant widening		
Core Value Link Public Safety ✦ Sound Government		Project Phase Construction
Pump Station 1 Abandonment	Project # 201003	\$60,000
Funding Source: Drainage Assessments	Cumulative Expenditures: \$135,400	
Project Description Pump Stations 1&2 discharge storm water from Basin B directly into Water Conservation Area Number 1		
Project Justification Require replacement & possible relocation pursuant to the Everglades restoration plan as devised by SFWMD for the area		
Core Value Link Public Safety ✦ Sound Government		Project Phase Planning

Trash Racks at Pump Station 5	Project # 200712	\$345,000
Funding Source: Drainage Assessments	Cumulative Expenditures: \$0	
Project Description Installation of automated vegetative trash racks at existing pump stations		
Project Justification The automated feature allows cost savings over labor to clear racks by hand and allows for the pumps to remain clear during a storm event when it is too dangerous to allow an employee to clear.		
Core Value Link Environmental Respect ✦ Sound Government ✦ Public Safety ✦ Community Appearance		Project Phase Design
Pump Station 7	Project # 200720	\$1,000,000
Funding Source: Intergovernmental Revenue	Cumulative Expenditures: \$3,813,700	
Project Description Wellington provides oversight of pump station construction in cooperation with South Florida Water Management District; including canal improvements, box culvert and back up generator in Section 24		
Project Justification Protection of public safety and flood protection during storm events		
Core Value Link Environmental Respect ✦ Sound Government ✦ Public Safety		Project Phase Construction
Water System Transmission Line Ph III	Project # 200702	\$3,559,268
Funding Source: Water Capacity Fund	Cumulative Expenditures: \$0	
Project Description The installation of a main from Fairlane Farms Road running west to Ousley Farms Road.		
Project Justification Line is needed to meet the demand of the increasing number of utility customers.		
Core Value Link Environmental Respect ✦ Sound Government ✦ Family		Project Phase Design
5.4 MGD RO Plant(Including Injection Well-Ph I)	Project # 701016	\$4,660,000
Funding Source: Water Capacity Fund	Cumulative Expenditures: \$8,223,000	
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).		
Project Justification To meet the needs of projected growth within the community.		
Core Value Link Environmental Respect ✦ Sound Government ✦ Public Safety		Project Phase Construction

Storage Reservoir US 441	Project # 701405	\$2,747,000
Funding Source: Water Capacity Fund		Cumulative Expenditures: \$7,200
Project Description Construct additional 2 MG water storage reservoir and pump building.		
Project Justification To satisfy minimum storage requirements and satisfy hydraulic demands in the northeast section of the distribution system.		
Core Value Link Sound Government		Project Phase Bid

Water System Transmission Lines	Project # 701406	\$582,000
Funding Source: Water Capacity Fund		Cumulative Expenditures: \$1,340,500
Project Description Construction of a water transmission main extension running from the WTF down Birkdale Dr to C-8 canal		
Project Justification Line needed to meet the demand of the increasing number of utility customers		
Core Value Link Environmental Respect ✦ Sound Government ✦ Family		Project Phase Construction

Village Bio-Solids Peltization Project (Sludge Dehydrator)	Project # 702020	\$3,935,000
Funding Source: Sewer Capacity Fund		Cumulative Expenditures: \$218,750
Project Description Expansion of existing digester capacity, an additional building next to the truck loading building, for housing of dryer and ancillary equipment required to retrofit dryer to existing sludge disposal system		
Project Justification Anticipated operating impact is \$80,000 annually for additional electric costs - This cost is expected to be offset by a similar cost reduction in hauling cost and the costs of lime		
Core Value Link Environmental Respect ✦ Sound Government ✦ Public Safety		Project Phase Design

WWTP Wetland Park	Project # 200415	\$1,456,000
Funding Source: Sewer Capacity Fund		Cumulative Expenditures: \$162,600
Project Description Conversion of the 20-acre percolation pond system into wetlands		
Project Justification For the purpose of creating and preserving the wetlands and potential environmental and/or recreational uses		
Core Value Link Environmental Respect ✦ Sound Government		Project Phase Construction

Belt Filter Press at WWTP	Project # 200616	\$811,000
Funding Source: Sewer Capacity Fund	Cumulative Expenditures: \$24,500	
Project Description Installation of a second belt press into the existing press building, additional conveyor belts and ancillary equipment		
Project Justification The new belt press will reduce the associated maintenance costs		
Core Value Link		Project Phase
Environmental Respect ✦ Sound Government		Design
Effluent Disposal Reuse Ph I & II	Project # 702014 & 19	\$1,298,000
Funding Source: Sewer Capacity Fund	Cumulative Expenditures: \$1,820,000	
Project Description Expansion of the Wastewater Treatment Facility for the purpose of reusing treated wastewater effluent		
Project Justification To defer expenditures, extend expansion dates and potentially reduce the ultimate Water Treatment Plant size		
Core Value Link		Project Phase
Environmental Respect ✦ Sound Government		Planning
Headworks Scrubber	Project # 702022	\$91,700
Funding Source: Sewer Capital Account	Cumulative Expenditures: \$12,500	
Project Description To replace original duplex scrubber unit designed to handle 2,500 scfm with a triplex unit designed to handle 3,500 scfm		
Project Justification The replacement is being completed in order to meet the growth and decrease the gases produced within the Village		
Core Value Link		Project Phase
Environmental Respect ✦ Sound Government		Planning
Injection Well (1W-1) Allocations	Project # 200617	\$1,395,000
Funding Source: Sewer Capacity Fund	Cumulative Expenditures: \$0	
Project Description Construction of one Class I tubing and packer injection well with an associated deep dual zone monitoring well		
Project Justification For the disposal and monitoring of non-hazardous, low pressure, reverse osmosis plant reject water		
Core Value Link		Project Phase
Environmental Respect ✦ Sound Government		Planning
K Park Water & Wastewater Systems	Project # 200715 & 200716	\$982,259
Funding Source: Water & Wastewater Enterprise	Cumulative Expenditures: \$0	
Project Description The installation of water lines and wastewater system for park Site K		
Project Justification Provides water & wastewater utilities needed at park site		
Core Value Link		Project Phase
Environmental Respect ✦ Sound Government ✦ Recreation Opportunities ✦ Family		Bid

TANGIBLE PERSONAL PROPERTY (TPP) AND NEW FIXED ASSETS

Fixed assets are specific items of property that are tangible in nature, have an expected life longer than one year and have a value of \$1,000 or more. The CIP includes planning for fixed asset replacements and new purchases of vehicles, equipment and furnishings for the next five years. Depending on the asset type, most Village assets are expected to have a useful life of 5 to 20 years.

Vehicles, equipment and furnishings are first reviewed for replacement once the asset is 5 years old and then annually until replaced. Annual budget packets sent to departments include a TPP listing of inventoried fixed assets which are scheduled to be replaced. The list includes any assets whose replacement was deferred in previous years and details the asset number, description, location, original cost and estimated budget for the item. Divisions perform a local inventory and specify location changes, show what assets are deferred to future years and indicate the requested budget for each asset. Vehicles and motorized equipment are also evaluated by the Fleet Maintenance supervisor and computer replacements are recommended by Information Technology. New fixed asset requests include full description, cost, quotes and justification for additional assets.

TPP AND NEW FIXED ASSETS PAST FIVE YEARS

	Actual FY04	Actual FY05	Actual FY06	Budget FY07	Budget FY08
General Fund	\$859,753	\$648,837	\$831,471	\$533,975	\$599,306
Public Safety	-	3,587	20,873	14,740	-
Emergency Operations	-	-	-	-	52,309
Planning, Zoning & Building	138,676	125,359	35,971	161,810	64,163
Surface Water Management	40,810	137,464	29,447	263,217	21,671
Parks & Recreation	277,843	363,209	383,697	798,620	92,196
Road Maintenance	48,576	224,787	38,815	28,660	196,655
Gas Tax Capital	13,545	-	-	-	-
Total Governmental	\$1,379,203	\$1,503,243	\$1,340,275	\$1,801,022	\$1,026,300
Solid Waste	-	-	-	-	-
Water & Wastewater	-	-	-	382,110	579,485
Total Enterprise	-	-	-	\$382,110	\$579,485



Comprehensive reports are prepared from department requests and returned to the department heads for final review and approval. The totals of TPP replacements and new fixed assets budgeted are updated in the annual CIP schedule and future years reflect cost estimates for items deferred.

TPP AND NEW FIXED ASSETS NEXT FIVE YEARS

Fund	Installed Cost	2008				Scheduled Future Years			
		Scheduled	Requested	Deferred	New	2009	2010	2011	2012
General Fund	\$2,716,944	\$1,175,571	\$526,296	\$653,776	\$73,000	\$612,463	\$1,094,192	\$252,544	\$139,262
Public Safety	29,599	13,808	-	13,808	-	13,808	-	4,484	13,312
Emergency Operations	43,715	52,309	52,309	-	-	-	-	-	-
Planning, Zoning & Building	375,736	211,086	59,163	151,923	5,000	47,289	222,300	19,511	6,023
Surface Water Management	771,252	101,095	21,671	79,425	-	48,133	20,639	49,280	0
Parks & Recreation	4,209,326	102,381	65,196	37,185	7,000	14,715	21,421	33,206	3,816,638
Road Maintenance	508,600	44,606	11,655	32,952	185,000	42,136	39,528	158,913	56,881
Total Governmental	\$8,655,173	\$1,700,855	\$736,290	\$969,068	\$270,000	\$778,544	\$1,398,081	\$517,939	\$4,032,114
Solid Waste	683,241	-	-	-	-	772,509	81,542	-	-
Water & Wasterwater	2,678,505	443,764	377,983	65,782	201,497	378,818	184,264	762,953	152,197
Total Enterprise	\$3,361,746	\$443,764	\$377,983	\$65,782	\$201,497	\$1,151,327	\$450,071	\$1,525,906	\$304,394
Grand Total	\$11,973,204	\$2,144,618	\$1,114,272	\$1,034,850	\$471,497	\$1,929,871	\$1,663,888	\$1,280,891	\$4,184,311

The projected cost of fixed assets in the future is an important consideration in municipal planning. Just as with major capital projects, the total amount expended annually on vehicles and equipment is significant. Thorough maintenance practices have enabled staff to postpone the replacement of Village vehicles and equipment beyond their expected useful lives, saving current year expenditures. However, deferment of these expenses compounds future years' replacement expenses. The cost of the assets rises each year, and since budget projections are based on scheduled purchases to the extent known, the accumulation of various deferments over the years may cause one or two future years to be heavily impacted more than previously planned.



Debt Administration

THE VILLAGE'S OUTSTANDING DEBT AS OF SEPTEMBER 30, 2007 CONSISTS OF THE FOLLOWING:

General Governmental Debt

Public Service Tax Revenue Bonds, Series 1999	\$1,735,000
Public Service Tax Revenue Refunding Bonds, Series 2005	9,780,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2001A)	4,640,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2002C)	5,415,000
Total General Governmental Debt	\$21,570,000

Business Fund Debt

2003 Water & Sewer Revenue Bonds (AAA Rating)	\$15,930,000
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Total Debt	\$37,500,000
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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 re-prioritize 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 had budgeted in to borrow \$6,000,000 in the Surface Water Management fund in Fiscal Year 2007 but deferred the borrowing until Fiscal Year 2008 since some of the capital projects were delayed. The funds are slated for completion of capital projects, including Basin B, and repayment of a loan from the General Fund.

The following provides a summary of debt service requirements for the Village's bonds:

ANALYSIS OF DEBT SERVICE REQUIREMENTS AS OF SEPTEMBER 30, 2007

	Public Service Tax Revenue Bonds Series 1999	Public Service Tax Revenue Refunding Bonds Series 2005	FMLC Bond Pool (Series 2001 A)	FMLC Bond Pool (Series 2002 C)	Total Government Bonds	W & S Revenue Bonds
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	\$1,735,000	\$9,780,000	\$4,640,000	\$5,415,000	\$21,570,000	\$15,930,000
Interest Rate	4.10 - 5.25%	3.73%	3.25 - 5.25%	3.00 - 5.25%		2.00 - 5.00%
Annual Debt Service Requirements:						
2008	780,297	429,794	442,913	498,938	2,151,942	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	2,149,484	2,752,474
2011	-	1,209,990	443,825	496,288	2,150,103	2,739,549
2012	-	1,212,539	441,075	499,063	2,152,677	2,745,889
Thereafter	-	8,475,226	4,384,300	5,437,681	18,297,207	4,275,065
Total	\$1,878,581	\$12,649,678	\$6,595,513	\$7,931,208	\$29,054,980	\$18,048,337

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2008	\$1,215,000	\$936,942	\$2,151,942
2009	1,270,000	883,567	2,153,567
2010	1,325,000	824,484	2,149,484
2011	1,385,000	765,103	2,150,103
2012	1,445,000	707,677	2,152,677
Thereafter	14,930,000	3,367,207	18,297,207
Total	\$21,570,000	\$7,484,980	\$29,054,980

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>
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
2012	2,535,000	210,889	2,745,889
Thereafter	4,135,000	140,065	4,275,065
Total	\$15,930,000	\$2,118,337	\$18,048,337

NET GOVERNMENTAL DEBT PER CAPITA

<u>Year</u>	<u>Population</u> ⁽¹⁾	<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>
1999	\$29,839	\$15,670,000	\$1,306,110	\$702,610	\$16,273,500	\$545
2000	31,024	15,225,000	1,306,110	691,588	15,839,522	511
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	23,855,000		83,069	23,771,931	429
2006	55,564	22,740,000		75,045	22,664,955	408
2007	58,179	21,570,000		75,065	21,494,935	369
2008	59,082	20,355,000		75,223	20,279,777	343

(1) 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
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	71,349,882	3%
2007	2,157,404	85,437,937	3%
2008	2,151,942	87,868,187	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)

	Projected Fiscal Year 2006/2007	Budget Fiscal Year 2007/2008
Total Utility Revenues ⁽¹⁾	\$14,932,600	\$14,181,000
Operating Expenses ⁽²⁾	8,013,574	8,164,928
Net Revenues Available for Debt Service	\$6,919,026	\$6,016,072
Required Debt Service	\$2,775,374	\$2,767,936
Debt Service Coverage:		
Achieved	2.49	2.17
Required	1.10	1.10

(1) Amounts shown are operating revenues only

(2) Amounts shown exclude depreciation, amortization, and debt service

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, 2007

Type	Limits	Actual 2004/2005	Actual 2005/2006	Budget 2006/2007	Budget 2007/2008
General/Professional Liability					
General/Professional Liability	\$1,000,000 each occurrence	\$202,249	\$263,738	\$252,000	\$260,000
Errors & Omissions	\$1,000,000 each occurrence				
Employment Practices Liability	\$1,000,000 each occurrence				
Public Officials Liability	\$1,000,000 each occurrence				
Business Automobile					
Comprehensive Automobile	\$1,000,000 combined single limit	62,345	69,474	66,000	72,000
Personal Injury Protection	\$10,000 per occurrence				
Uninsured Motorist	\$20,000 with a \$500 deductible				
Comprehensive Collision	\$500 deductible				
Workers Compensation					
	\$1,000,000 Each Accident/Disease	323,154	318,203	318,000	416,658
	\$1,000,000 Aggregate by Disease				
Property Insurance					
Real property and contents	44,332,887	161,077	356,498	719,000	850,800
Includes earthquake, flood and business interruption; also electronic data processing	\$25,000 deductible				
Mobile Equipment	\$1,599,850				
Commercial Inland	\$500 deductible				
Marine Coverage					
Honesty Blanket Bond	\$500,000 with a \$1,000 deductible				
Environmental Insurance	\$1,000,000 each incident	4,006	5,853	6,000	8,000
Petroleum Liability & Restoration	\$1,000,000 aggregate				
Pollution and Remedial					
Legal Liability					
Skateboard Park	\$10,000 deductible per claim	7,500	8,250	9,000	9,200
	\$1,000,000 bodily injury and property damage				
Total Insurance Costs		\$760,331	\$1,022,016	\$1,370,000	\$1,616,658

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 1997/1998 through fiscal year 2006/2007. The source for most of the data presented for the period through September 30, 2006 is the Village's 2006 Comprehensive Annual Financial Report (CAFR). Information presented for the period October 1, 2005 through September 30, 2006 is from unaudited Finance Department records whereas information for fiscal year 2007/2008 is from the adopted budget for the coming year.



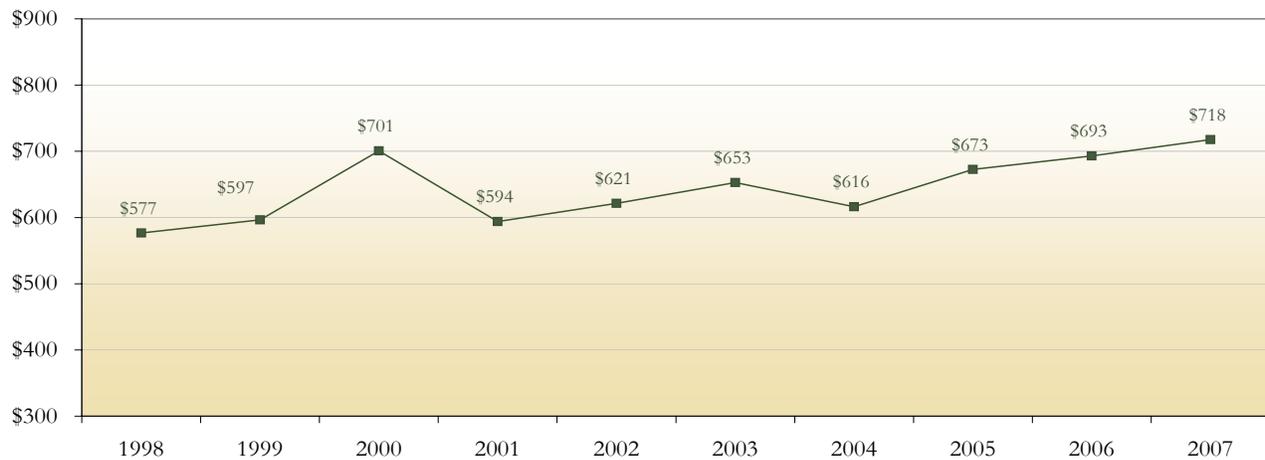
The following table of selected indicators summarizes this analysis of the Village's present financial condition:

GOVERNMENTAL REVENUES		
Financial Indicator	Indicator Characteristics	Village Characteristics
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

GOVERNMENTAL EXPENDITURES		
Financial Indicator	Indicator Characteristics	Village Characteristics
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

ENTERPRISE ACTIVITIES		
Financial Indicator	Indicator Characteristics	Village Characteristics
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

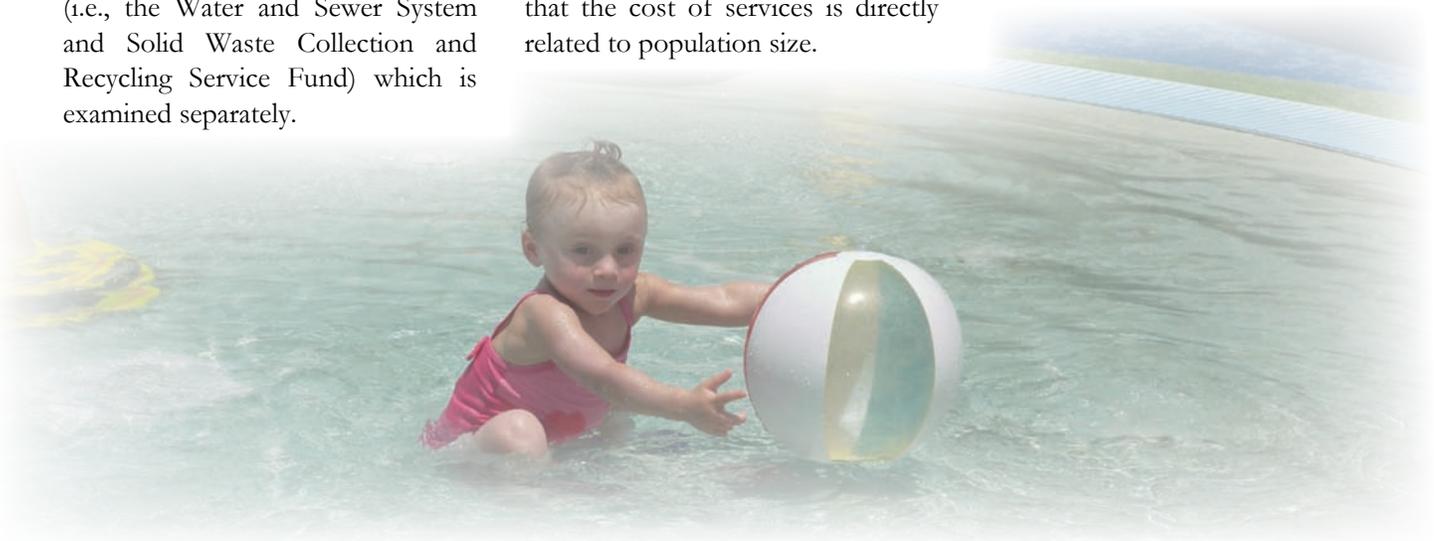
This chart examines total governmental revenues, excluding transfers in between other government funds, on a per capita basis such as property taxes, special assessments, charges for services, impact fees, and public service taxes. The figures presented are in constant dollars (adjusted for inflation). 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

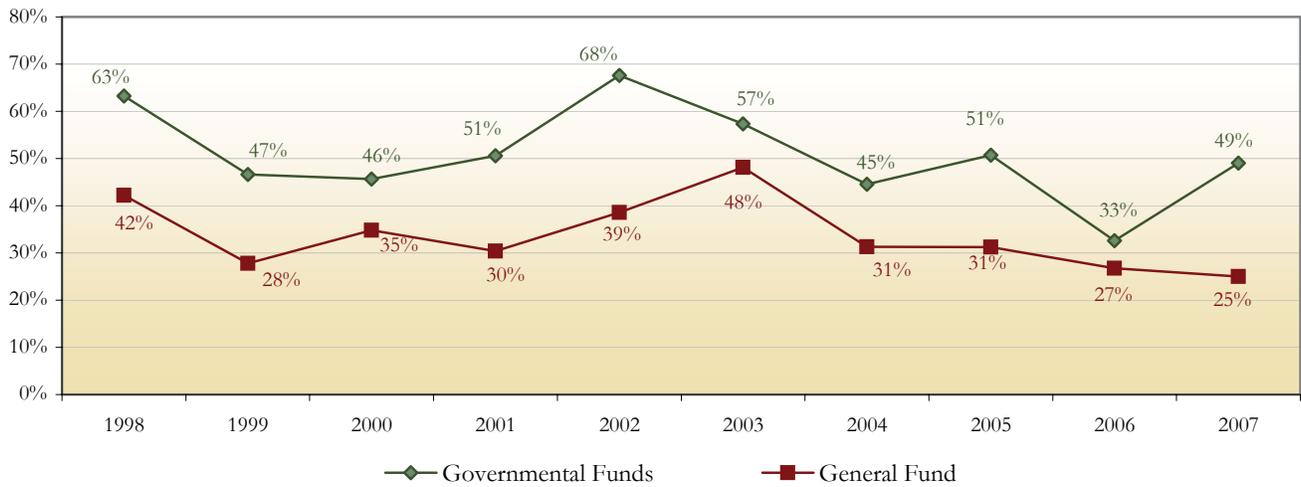
Per capita revenues show changes in revenues relative to changes in population size and rate of inflation. Revenues and the need for services are assumed to increase proportionately to the increase in population. Therefore, the level of per capita revenues should remain at least constant in real terms. 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 due to major developments in that year. The increase in residents occupying the newly constructed residences caused the per capita amount to return to normal the following year. The 2007 increase is due primarily to grant reimbursements from various interlocal agreements received during the fourth quarter of fiscal year 2007.



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

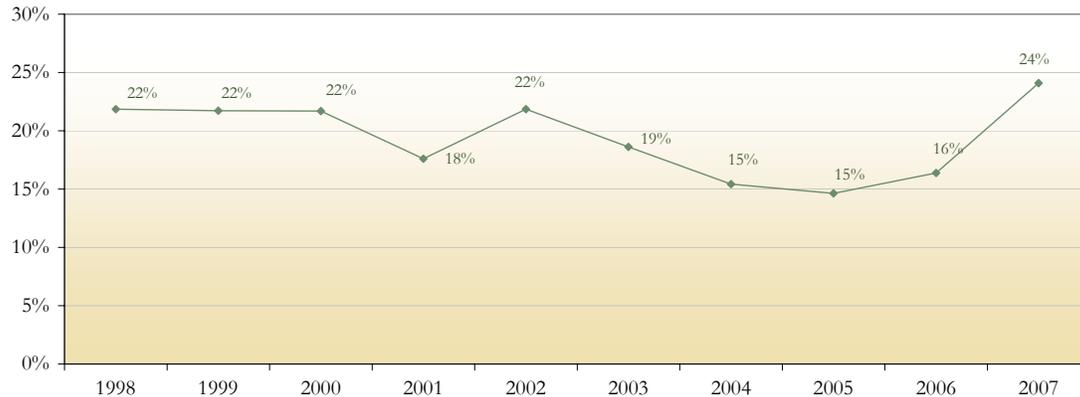
Percentages decreasing over time may indicate unstructured budgets that could lead to future budgetary problems for the Village even if the current fund balance is positive. Declining results may indicate a government's difficulty in maintaining a stable tax base or adequate level of services. Deficits may indicate a financial emergency.

Conclusions

The unreserved general fund balance as a percentage of total expenditures in Governmental Funds appears to be healthy. Since this total includes the Building Division which requires 40% higher than the expected 23-27%. The increase in governmental funds reserves may be explained by the timing of reimbursements from other governments for pump station construction. 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

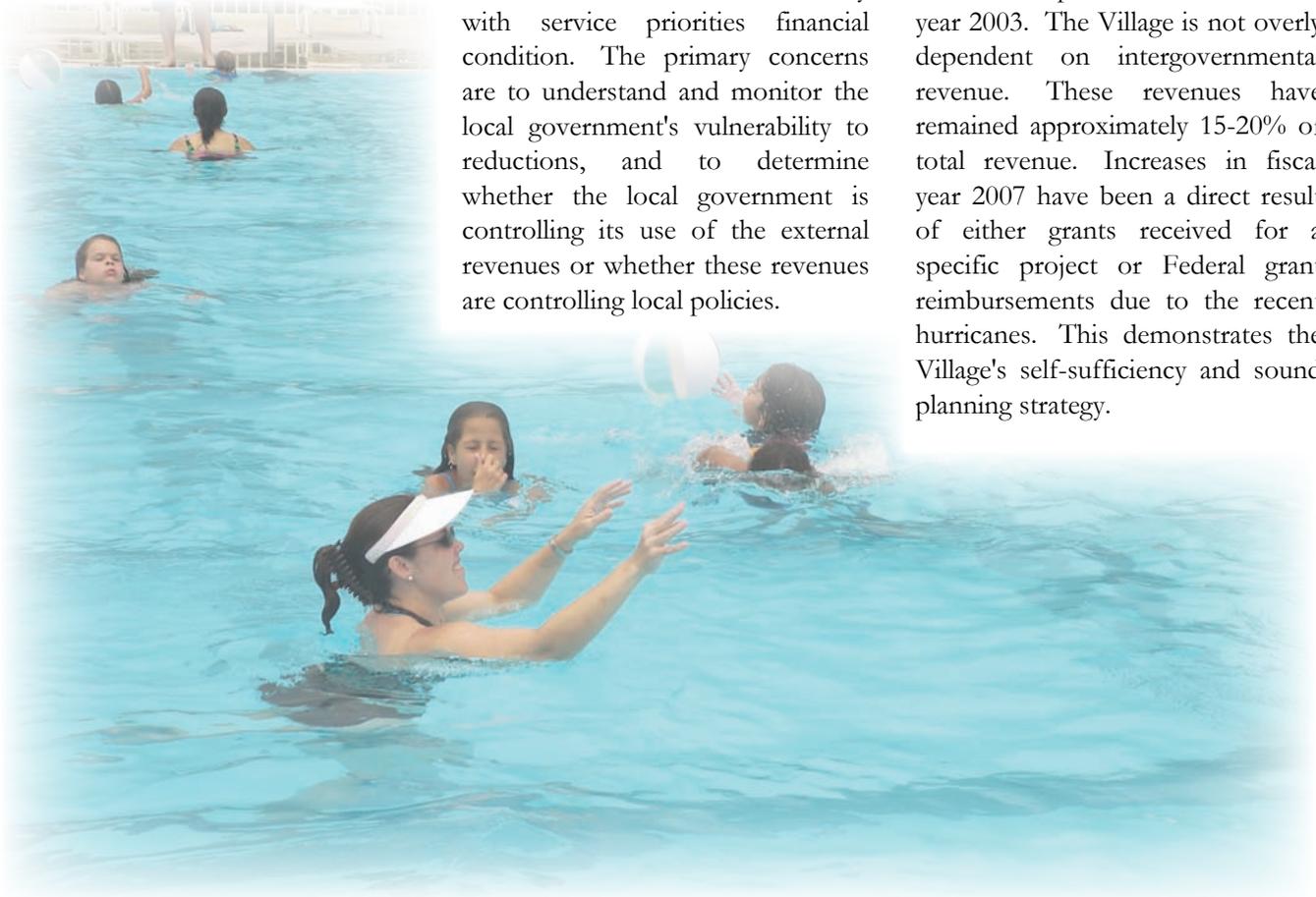
This chart examines the level of intergovernmental revenues (revenues received from another governmental entity, including grants for specific projects) as a percentage of total revenues of Governmental Funds.

Interpretation

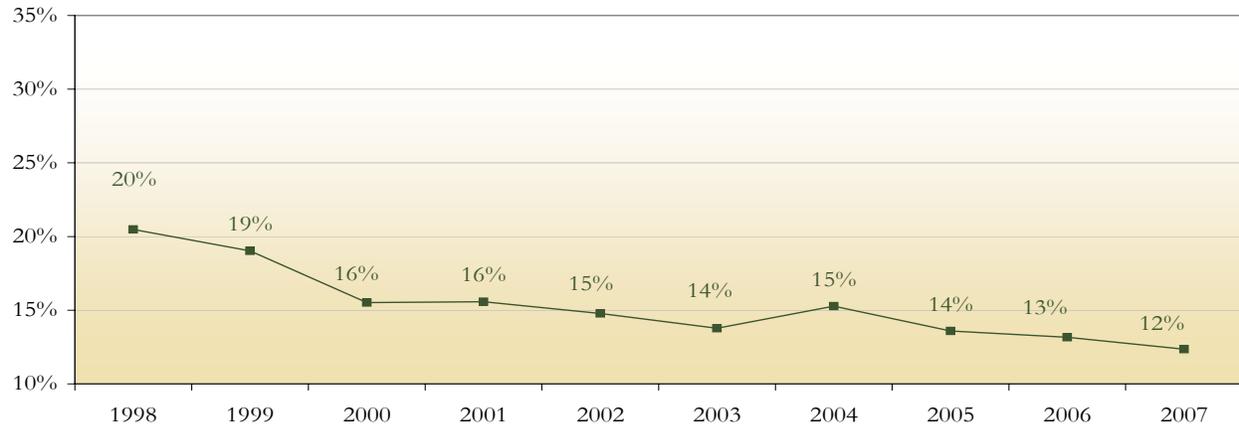
Overdependence on intergovernmental revenues can be harmful, particularly if the recipient's allocation is reduced or withdrawn. Nevertheless, the use of intergovernmental revenues should be maximized consistently with service priorities financial condition. The primary concerns are to understand and 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 is not overly dependent on intergovernmental revenue. These revenues have remained approximately 15-20% of total revenue. Increases in fiscal year 2007 have been a direct result of either grants received for a specific project or Federal grant reimbursements due to the recent hurricanes. 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. 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:

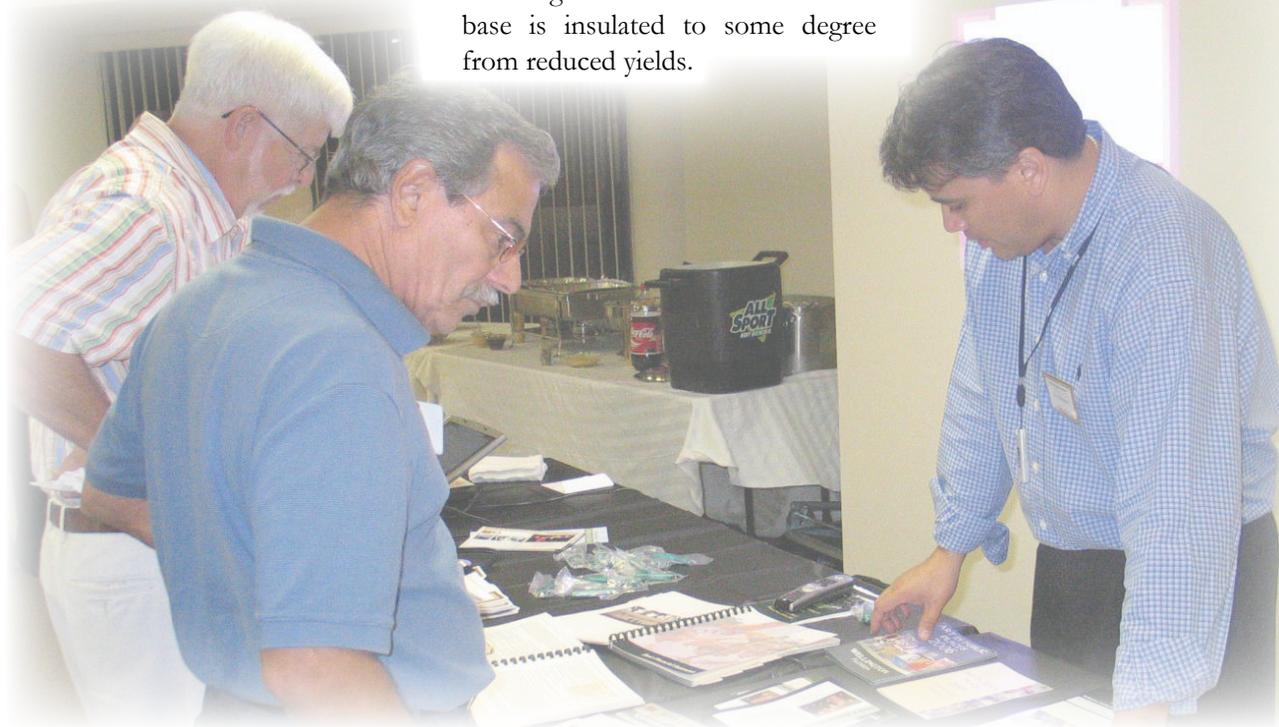
- ✧ Gas Tax
- ✧ State Revenue Sharing
- ✧ Sales Tax

Interpretation

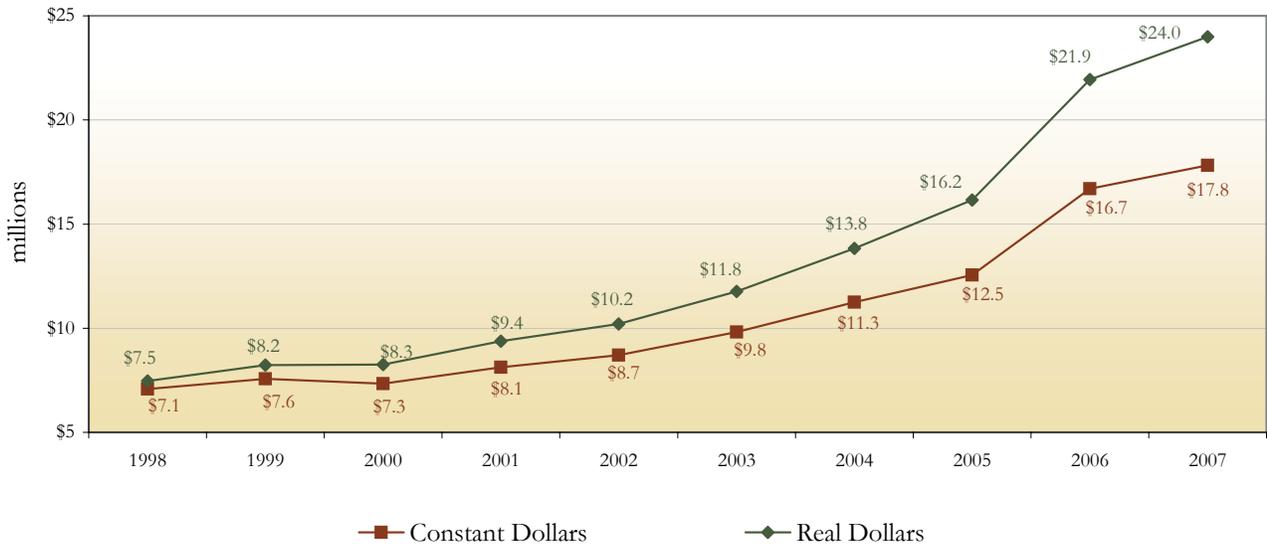
As the economic base expands or inflation goes up, elastic revenues rise in roughly proportional or greater amounts, and vice versa. A balance between elastic and fixed revenues mitigates the effects of economic growth or decline. During inflation, it is desirable to have a high percentage of elastic 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 12-14% 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

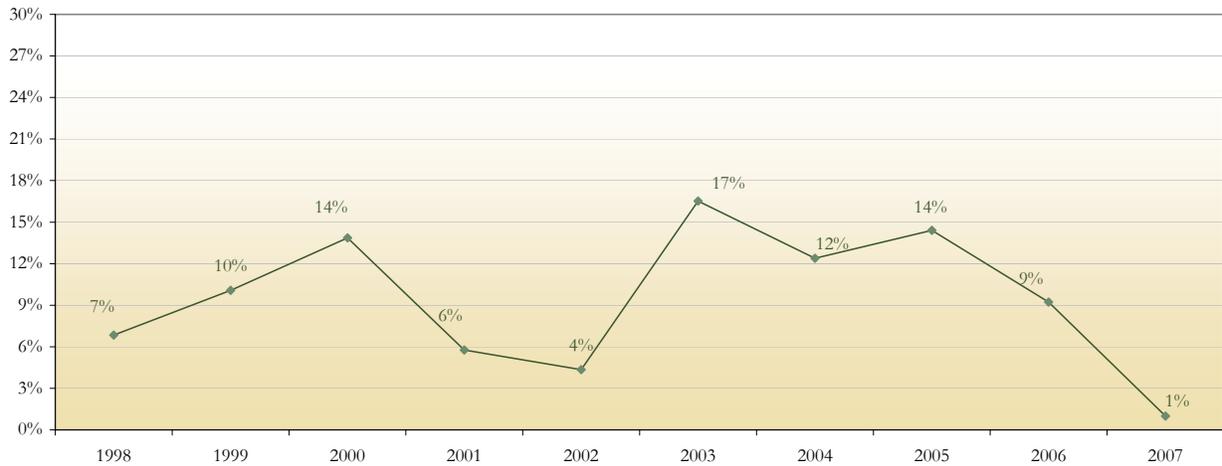
The change in the magnitude of growth in taxable assessed value and changes in millage and assessment rates are the most significant factors affecting these revenues. In many other areas, decline in property values has resulted from the aging of buildings, decline in the local economy, the decline in 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. Due to property tax reform mandated throughout Florida, decreases in future property tax revenues are anticipated. 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

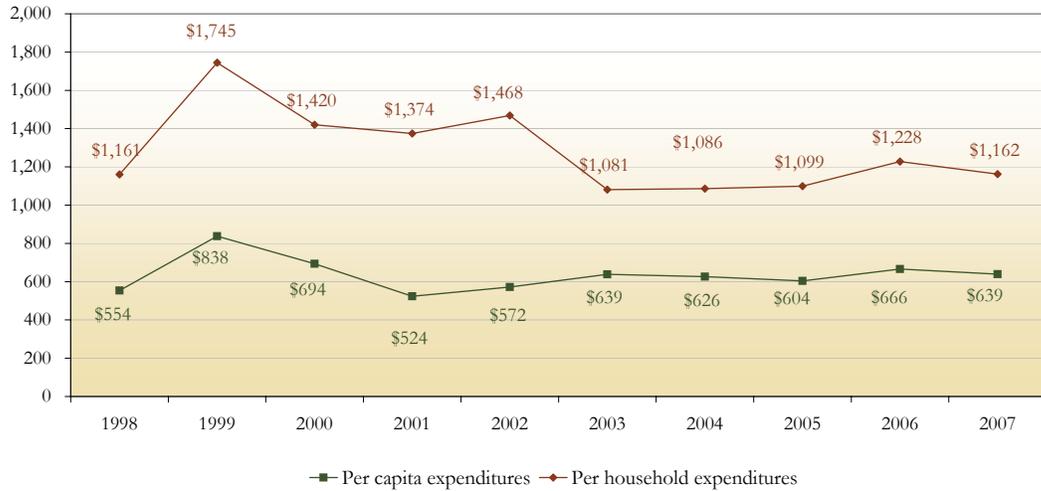
Continuous major discrepancies would indicate a declining economy, inefficient collection systems, and/or inaccurate estimating techniques. Continuing shortfalls may also indicate that high revenue estimates are being made to accommodate political pressures. If revenue shortfalls are increasing in frequency 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, except for 2007. Actual revenues exceeded budget each year of the study period, except for 2007. 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. The decrease for 2007 is due to grant revenues from project specific interlocal agreements which were included in the 2007 budget but not realized as all expenditures have not been incurred.



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

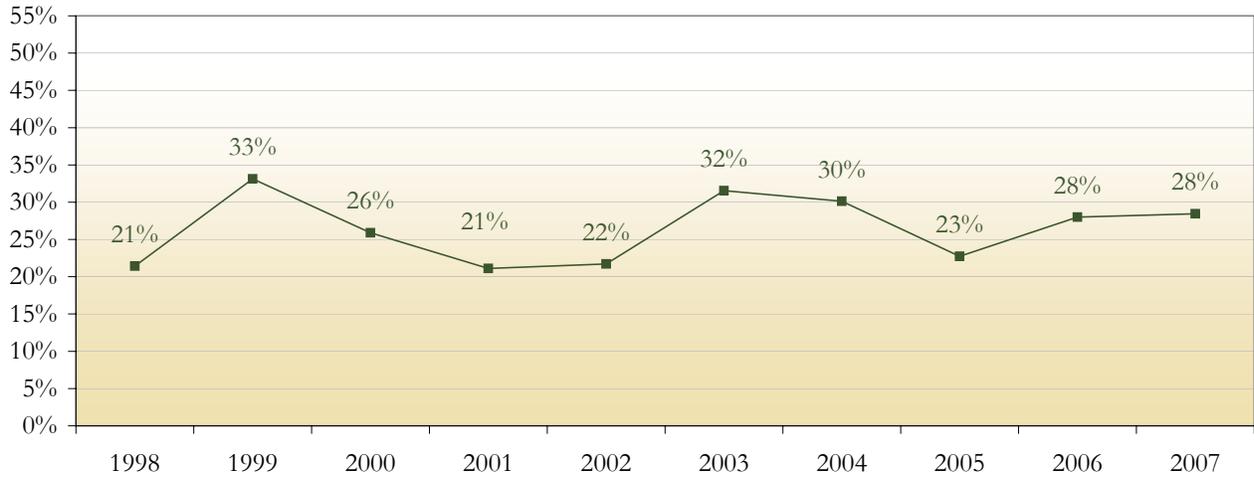
Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents collective personal income. From a different perspective, if the increase in spending is greater than can 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

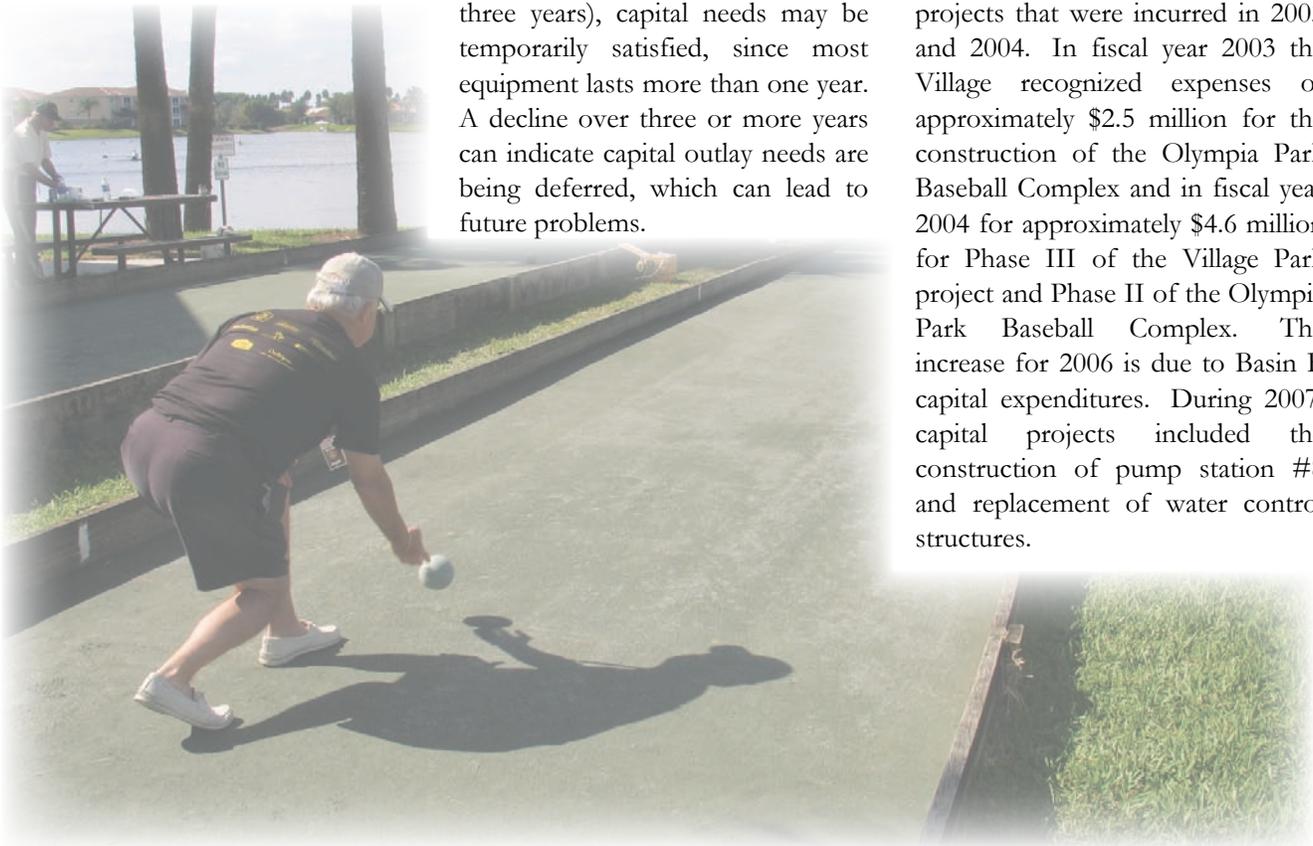
The chart reflects total capital outlay expenditures as a percentage of total operating expenditures in Governmental Funds. Capital outlay items include equipment that will last longer than one year and that has an initial cost above a significant minimum amount.

Interpretation

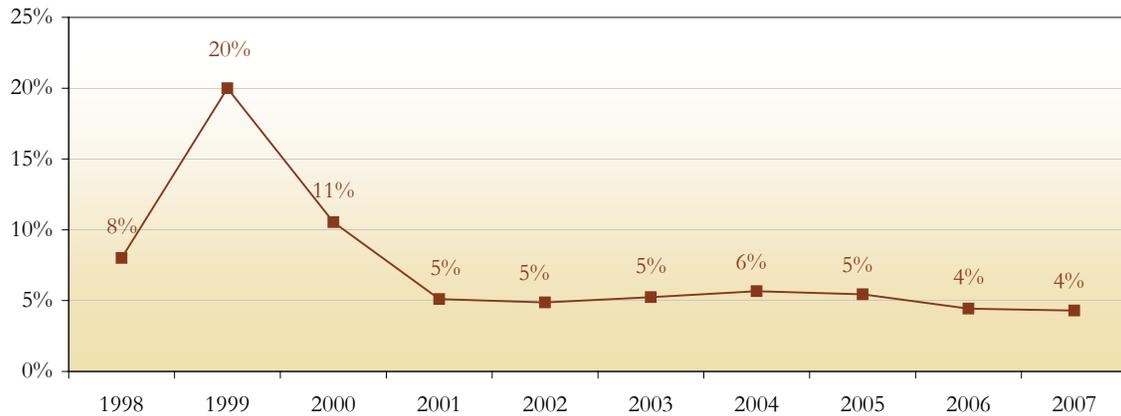
The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. This ratio is a rough indicator of whether equipment is adequately replaced. The ratio is likely to remain constant. If it declines in the short run (one to three years), capital needs may be temporarily 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 1999, debt was issued and the Wellington Community Center was purchased and renovated for approximately \$7.5 million. In fiscal year 2003 debt was issued to pay for park capital projects that were incurred in 2003 and 2004. 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. During 2007, capital projects included the construction of pump station #8 and replacement of water control structures.



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

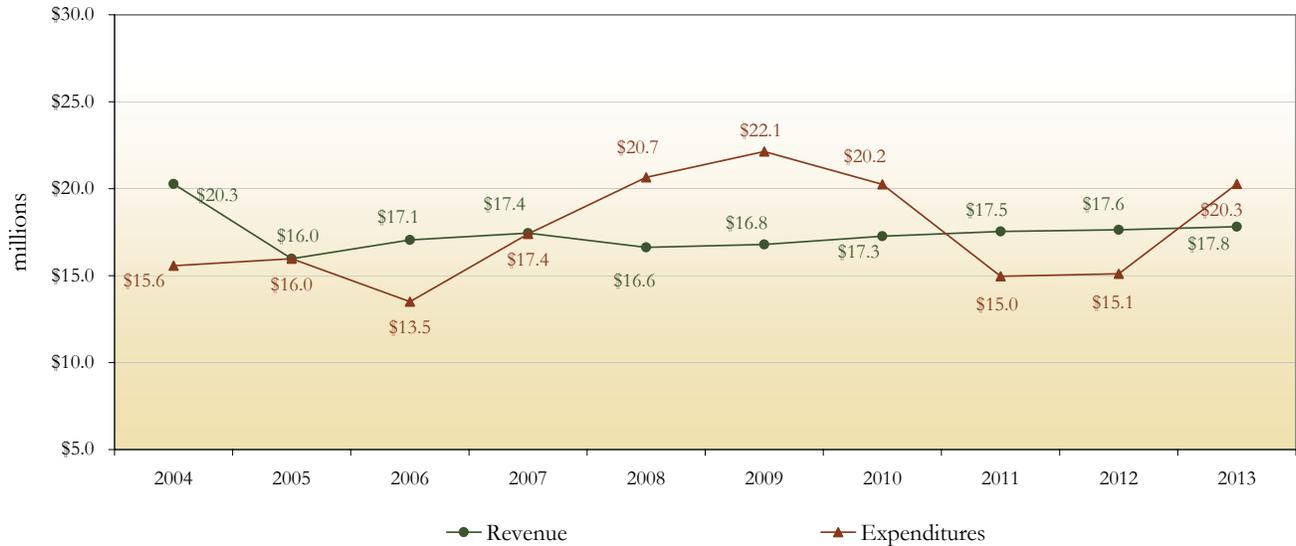
Fixed costs have been stable relative to an increasing level of operating expenditures. As illustrated, there was an increase in fiscal year 1998 from new financing for Wellington Village Park. The increase in fiscal year 1999 resulted from repayment of outstanding principal on existing debt when public 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.

UTILITY AND SOLID WASTE REVENUES AND EXPENDITURES



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

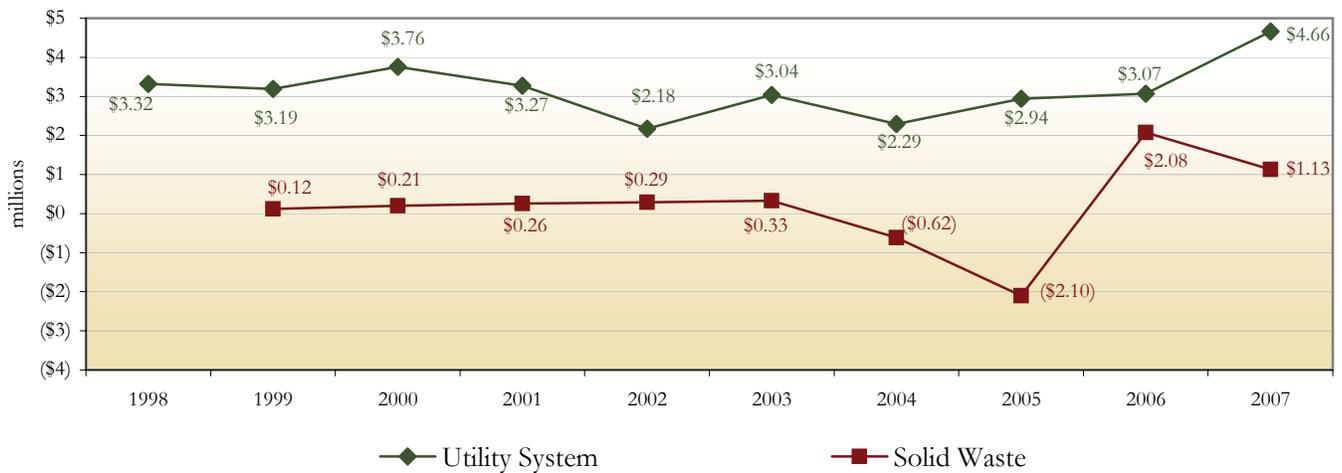
Utility operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g. recover costs through user charges).

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 2008 represents spending of previously accumulated reserves as planned for plant and system expansions. Fiscal years 2009 and 2010 include further spending for plant and system expansion. Amounts needed in excess of available reserves are being analyzed for potential borrowings or rate increases.



UTILITY AND SOLID WASTE 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

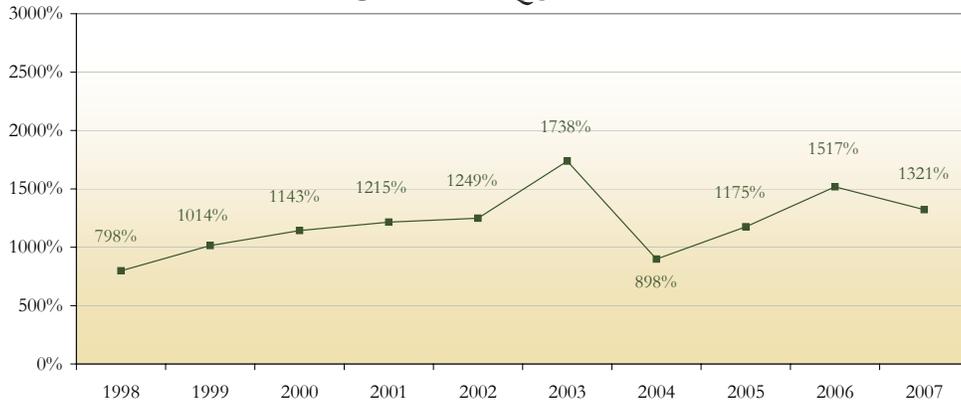
Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges). In addition, enterprise operations usually need to issue revenue bonds to finance larger capital improvement 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. Additionally, an emergency reserve of \$3 million was created to help offset any such future events.



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.

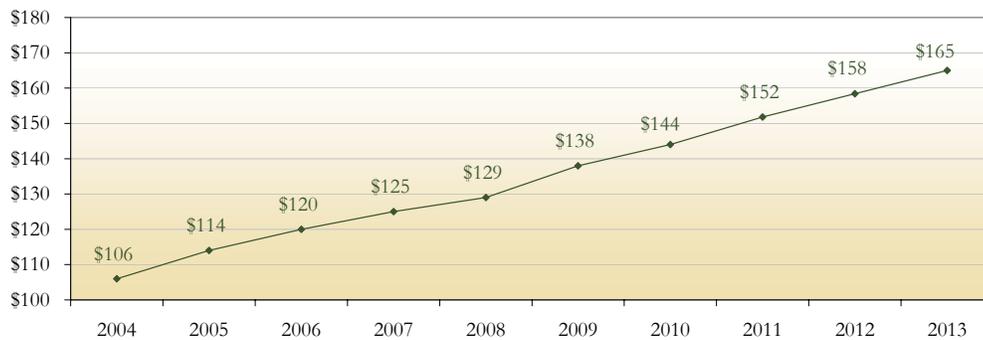
Interpretation

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)



Background

The chart was developed to show past solid waste rates for residential curbside service and projected future solid waste rates for residential curbside service. This chart reflects future projected rates based on current expectations of solid waste rates.

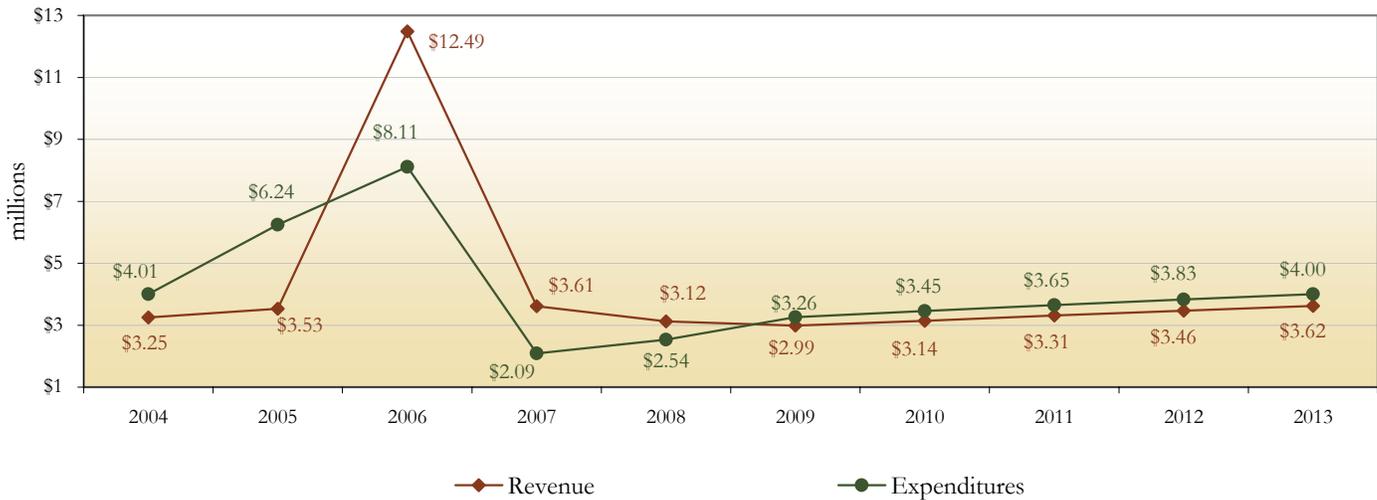
Interpretation

Solid waste rates measure the ability to fund solid waste expenditures from yearly solid waste assessments.

Conclusions

The increases from year to year are based on the current environment in which the Village operates its Solid Waste Fund. During fiscal year 2008, solid waste collection services will be bid to ensure the lowest possible cost for Village residents. Future rates may change significantly based on the results of the solid waste collection services bid.

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 2009 may indicate a need for a future rate increase to maintain profitability.



Forecast

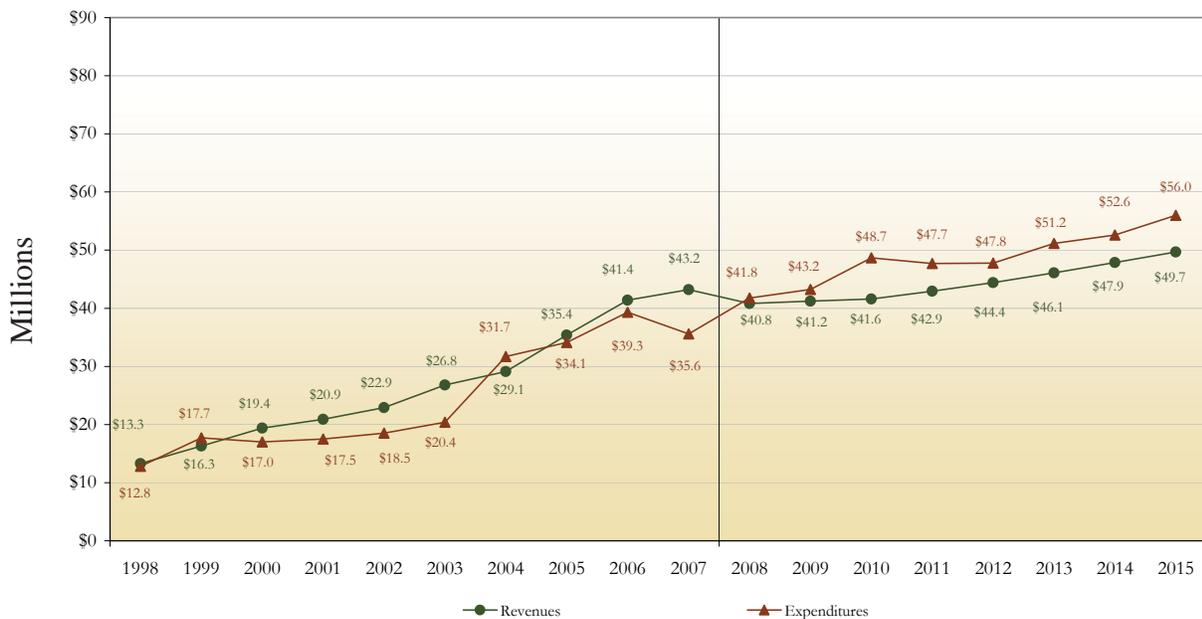
The accompanying projections of revenues and expenditures are provided to show how current economic trends, coupled with the Village’s financial policies, may influence future cash balances and tax levies. As with any financial projection, known quantities, such as actual revenues and expenditures, interact 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
- ✓ Future tax reform mandates by the State of Florida.



(1) Excludes PZ&B and Surface Water Management

Note: 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 Transfers

GROWTH ASSUMPTIONS

The population last year in the Wellington area is estimated to have grown by 868 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 2,615 persons, which equates to a growth rate of 4.2%. In fiscal year 2007/2008 an additional 300 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.

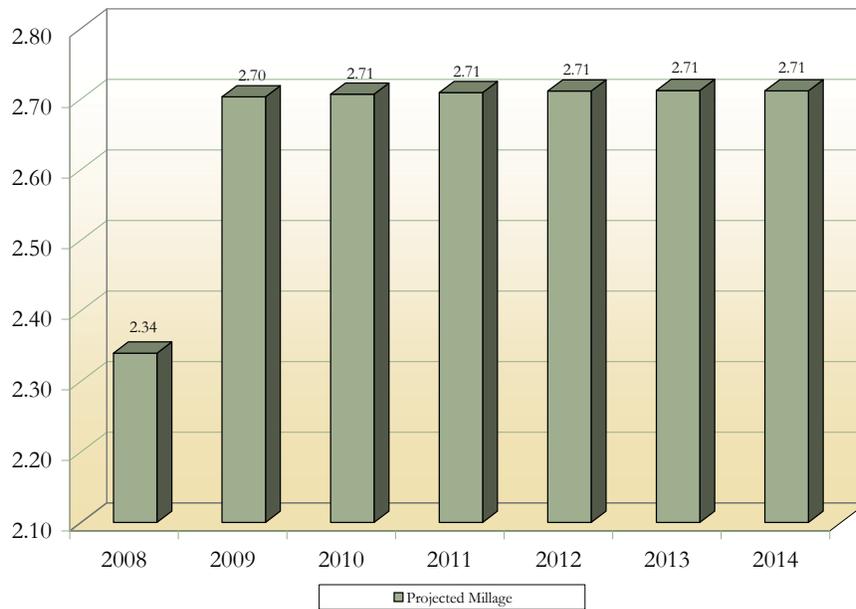
FIVE YEAR GROWTH PROJECTION

	Actual			Projection			
	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Population	53,429	55,564	58,179	59,082	59,988	60,893	61,798
Growth Rate	5.45%	4.00%	4.71%	1.55%	1.53%	1.51%	1.49%
Computed Acres	24,588	24,588	24,588	24,588	24,588	24,588	24,588
Taxable value (000's)	4,372,589	5,625,865	7,245,831	7,807,964	7,098,543	7,453,470	7,826,143
Growth in taxable value	22.16%	28.66%	28.79%	7.76%	-9.09%	5.00%	5.00%
New Construction (000's) ⁽¹⁾	381,345	598,738	362,033	79,600	98,000	24,000	24,000

(1) Includes new homes, commercial and reappraisals

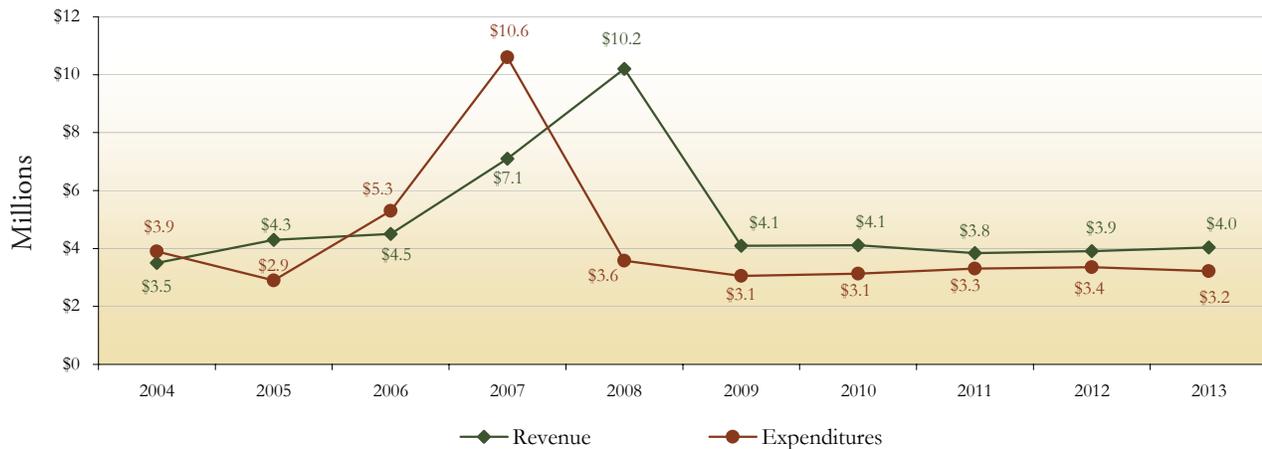
Note: New homes are placed on the tax roll one year after receiving their Certificate of Occupancy

PROJECTED MILLAGE



Tax reform legislation enacted a cap on local governments' future millage increases; limiting any increase to the percent of personal income growth for the state. There is no real growth anticipated in the Village tax base in coming years. These factors combine to result in a flat millage rate projection for 2009 through 2014, as shown above.

HISTORICAL SURFACE WATER MANAGEMENT REVENUES VS EXPENDITURES ⁽¹⁾



(1) Revenue excludes proceeds from borrowing and expenditures excludes Interfund Transfers

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 includes projected borrowing to be completed in 2008.

The assessment rate of \$120 per unit was utilized for fiscal year 2007 and \$146 for the 2008, 2009 and 2010 fiscal years. A decrease of \$11 was projected through 2011. From fiscal year 2012 through 2015, the assessment rate is projected to increase \$5 to \$7 per year. 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.



FORECAST METHODOLOGY

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 which are based on current returns

The following revenue sources are determined by contracts or other legal documents:

- ✓ Intergovernmental Grants
- ✓ Leases
- ✓ Developer Contributions

Expenditure estimates in the base year represent amounts determined by department heads for the programs and services currently planned to be provided to residents. The 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 2007/2008 Budget	Five Year Forecast 2009/2013
Revenues		
Ad Valorem Taxes	Millage (2.34 mills) on tax base of \$7.808 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	Increase in drainage assessment fee to \$146 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 2007 revenue + 3% FPL increase	Population Growth Rate
Utility Taxes		
Electric	Based on YE 2007 revenue + 3% FPL increase	Population Growth Rate
Gas	Based on YE 2007 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 2007 revenue + 3% growth	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2007 revenue	Population Growth Rate
Land Development Fees	Based on YE 2007 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2007 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2007 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	\$146 per computed acre + 25% surcharge	No increase projected to be conservative
Miscellaneous		
Fuel Sales	Based on YE 2007 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2007 revenue	No increase projected to be conservative
Other	Based on YE 2007 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on FY 2007 budget	No increase projected to be conservative
Transfer In from Utility	Based on allocation schedule	Population Growth Rate
Expenditures		
General Government	Estimated by Department Heads	Population Growth Rate
Public Safety (Law Enforcement Only)	Contract Costs	Population Growth Rate
Physical Environment	Estimated by Department Heads	Population Growth Rate
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				
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Governmental Revenues						
Taxes – Ad Valorem	\$17,357,103	\$18,151,000	\$19,047,000	\$20,056,000	\$21,076,000	\$22,121,000
Taxes – Non Ad Valorem	3,577,758	3,578,000	3,578,000	3,308,000	3,431,000	3,553,000
Franchise Fees	3,400,000	3,502,000	3,607,000	3,715,000	3,827,000	3,942,000
Local Communication Service Tax	2,860,920	2,947,000	3,035,000	3,126,000	3,220,000	3,317,000
Utility Taxes	3,360,000	3,461,000	3,565,000	3,672,000	3,782,000	3,895,000
Intergovernmental	7,167,000	7,382,000	7,604,000	7,832,000	8,067,000	8,309,000
Licenses and Permits	3,811,950	3,310,000	3,336,000	3,421,000	3,524,000	3,630,000
Charges for Services	3,405,841	3,636,000	3,742,000	3,831,000	3,868,000	3,962,000
Miscellaneous	583,000	444,000	451,000	457,000	464,000	471,000
Interest	2,331,000	1,664,000	1,406,000	1,109,000	938,000	913,000
Impact Fees	1,463,473	1,132,000	265,000	265,000	265,000	265,000
Transfers In - Debt Service	2,152,100	2,762,000	2,758,000	2,759,000	2,761,000	2,763,000
Transfers In - Other	33,027,023	24,671,000	36,113,000	34,028,000	30,010,000	31,309,000
Indirect Cost Allocation	2,606,141	6,215,000	6,443,000	6,680,000	6,925,000	7,180,000
Proceeds from Borrowing	-	-	-	-	-	-
Total Revenues	\$87,103,309	\$82,855,000	\$94,950,000	\$94,259,000	\$92,158,000	\$95,630,000
Governmental Expenditures						
Personal Services	\$18,676,816	\$19,493,000	\$20,784,000	\$22,166,000	\$23,644,000	\$25,225,000
Operating	19,736,699	19,416,000	21,773,000	23,463,000	24,857,000	26,338,000
Capital Outlay	10,356,694	9,523,000	11,913,000	8,312,000	5,919,000	6,558,000
Debt Service	2,152,100	2,762,000	2,758,000	2,759,000	2,761,000	2,763,000
Transfers	38,026,106	30,932,000	42,583,000	40,719,000	36,930,000	38,469,000
Change in Reserves	(1,845,106)	729,000	(4,861,000)	(3,160,000)	(1,953,000)	(3,723,000)
Total Expenditures	\$87,103,309	\$82,855,000	\$94,950,000	\$94,259,000	\$92,158,000	\$95,630,000
	\$88,948,415	\$82,126,000	\$99,811,000	\$97,419,000	\$94,111,000	\$99,353,000

Note: 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 2007/2008 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				
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Customers (average annual):								
# of Accounts ⁽¹⁾	19,536	19,801	20,103	20,428	20,751	21,037	21,256	21,387
Growth Rate	2.66%	1.36%	1.53%	1.62%	1.58%	1.38%	1.04%	0.62%
Annual Water Sales								
Gallons sold (000's)	2,048,065	1,991,493	1,994,072	2,027,093	2,059,905	2,087,099	2,105,538	2,117,266
Growth Rate I ⁽²⁾	1.82%	-2.76%	0.13%	1.66%	1.62%	1.32%	0.88%	0.56%
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 2007/2008 was based on planning projections prepared by the Planning, Zoning & Building Department 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 some growth during the next few 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 the 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 recent addition of the Wellington Regional Mall, 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 2007/2008 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 such projects are anticipated to be constructed. 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 2007/2008 budgeted revenues and expenses, it is anticipated that surplus funds will be generated by the utility as shown below:

Total Utility Funding Sources ⁽¹⁾	\$14,341,000
Total Utility Expenditures ⁽²⁾	14,175,803
<i>Estimated Net Deposit/ (Withdrawal) Available for Capital Account</i>	<i>\$165,197</i>

(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 2007/2008, it is anticipated that the ending balance in the Capital Account that is available to fund future capital projects will be approximately \$200,000. 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 2007/2008, it is anticipated that the ending balance in the Rate Stabilization Account will remain at \$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

	<u>FY 2007/2008 Budget</u>	<u>Five Year Forecast 2009/2013</u>
Revenues		
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 3.0% to 4.0%	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%
Other	Constant based on estimated fiscal year 2007 results	No change from fiscal year 2006/2007
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 2007/2008. (Received new money as part of bond refunding in 2002/2003)	Approximately \$17 million for the 2008/2009 fiscal year.
Expenditures		
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				
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Revenues						
Water	\$8,000,000	\$8,312,272	\$8,663,385	\$9,000,115	\$9,305,180	\$9,589,275
Wastewater	\$5,700,000	\$5,848,464	\$6,102,161	\$6,344,096	\$6,560,504	\$6,761,535
Standby	\$65,000	\$173,410	\$147,670	\$124,384	\$102,948	\$83,448
Penalty	\$216,000	\$226,141	\$236,671	\$247,188	\$257,287	\$267,799
Meters	\$160,000	\$81,000	\$80,500	\$71,250	\$54,750	\$32,750
Interest	\$2,291,000	\$568,415	\$474,551	\$443,525	\$440,789	\$424,476
Other	\$200,000	\$206,280	\$212,790	\$219,335	\$225,724	\$232,359
Capacity Fees & Restricted Income	2,100,000	\$1,376,054	\$1,353,714	\$1,091,851	\$684,424	\$421,341
Total Revenues	\$18,732,000	\$16,792,036	\$17,271,442	\$17,541,743	\$17,631,606	\$17,812,984
Operating Expenditures						
Water Treatment Plant	3,171,207	3,375,464	3,533,987	3,695,941	3,858,353	4,028,728
Water Distribution & Meter Services	1,186,825	1,176,120	1,238,045	1,303,814	1,373,258	1,446,589
Wastewater Treatment Plant	1,690,706	1,861,849	1,950,412	2,040,799	2,130,852	2,170,795
Wastewater Collections	787,981	831,322	874,026	919,538	966,554	1,016,085
Maintenance & Equip Instrumentation	495,089	536,602	567,767	600,931	636,055	673,258
Customer Service	727,922	818,933	855,725	893,745	932,559	943,800
Utilities Administration	0	-	-	-	-	-
Laboratory	104,398	110,364	116,484	122,987	129,885	137,205
Capital Outlay ⁽²⁾	6,482,485	1,467,890	1,346,414	1,683,461	1,101,368	2,245,505
Transfers Out ⁽¹⁾	1,873,200	3,183,804	3,314,236	3,559,344	3,825,382	4,280,462
Contingency	0	130,660	137,047	143,666	150,413	156,247
Total Operating Expenditures	\$16,519,813	13,493,008	13,934,143	\$14,964,227	\$15,104,679	\$17,098,675
Non-Operating Expenditures						
Debt Service	2,976,500	3,284,749	3,289,699	3,288,899	3,287,380	2,052,250
Total Expenditures	\$19,496,313	\$16,777,757	\$17,223,842	\$18,253,126	\$18,392,059	\$19,150,925
Funds Available (Funds Required)	(\$764,313)	\$14,279	\$47,601	(\$711,383)	(\$760,454)	(\$1,337,941)

(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 \$45,058,400 in the current year for a total capital outlay budget of \$51,540,885.



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 2007/2008 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 2007/2008 budget represents the tenth 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 2007/2008 represents the fifth fiscal year of the amended and extended solid waste collection services agreement between the Village and the contractor for services. During fiscal year 2008, the solid waste collection services agreement will be put out to bid. Changes to future revenues and expenditures projections are possible as a result of the bid process.

SOLID WASTE GROWTH ASSUMPTIONS

	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>	<u>Five Year Projections</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>	<u>2012/2013</u>
Customers (at year end)								
Residential Units ⁽¹⁾	20,886	21,570	22,132	22,383	22,720	23,183	23,600	23,840
Annual Growth Rate	9.75%	3.27%	2.61%	1.13%	1.51%	2.04%	1.80%	1.02%
Rates (Annual \$ Assessment)								
Residential Curbside	120.00	125.00	129.00	138.00	144.00	151.80	158.40	165.00
Residential Containerized	87.00	91.00	93.00	99.60	104.40	109.80	114.60	118.80

(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

Revenues	FY 2007/2008 Budget	Five Year Forecast 2009/2013
Collection Fees	Assessed units per Adopted Tax Roll as of January 1, 2007, 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 operating cash balances at anticipated earning rates ranging from 3.0% to 4.0%	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%
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
Expenditures		
Solid Waste Collection	Fees paid to contract hauler per bid for anticipated rates for residential service; recognizes increase in collection rates above fiscal year 2007/2008 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				
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Revenues						
Collection Fees ⁽¹⁾	\$2,664,322	\$2,820,056	\$2,981,292	\$3,173,303	\$3,331,337	\$3,486,395
Collection Expense (contra revenue)		(165,089)	(174,852)	(187,694)	(199,047)	(209,158)
Interest						
Franchise Fees	180,025	271,256	285,196	299,396	312,991	324,354
Miscellaneous	276,000	59,743	50,669	27,905	17,606	16,566
Less: Revenues to Fund Reserves						
Total Revenues	\$3,120,347	\$2,985,967	\$3,142,304	\$3,312,910	\$3,462,887	\$3,618,156
Operating Expenditures						
Solid Waste Collection	\$1,937,400	\$2,430,247	\$2,575,315	\$2,716,951	\$2,849,114	\$2,976,518
Personal Services	147,287	251,902	269,743	289,278	310,716	334,289
Other Outside Services	37,000	50,735	51,973	53,245	54,541	55,862
Other Operating Expenses	107,500	91,480	93,407	95,373	97,380	99,438
Contingency		64,431	67,656	71,048	74,314	77,027
Loan Repayment for Cart/Bin Purchases	125,567	125,567	125,567	125,567	125,567	115,195
Annual Bin Purchases		53,244	64,493	76,515	88,833	102,105
Collections/Indirects/Other	180,386	195,000	206,000	219,000	230,000	240,000
Increase/(Decrease) to Reserves	585,207	(276,641)	(311,849)	(334,068)	(367,578)	(382,277)
Total Expenditures	\$3,120,347	\$2,985,967	\$3,142,304	\$3,312,910	\$3,462,887	\$3,618,156

(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.

AD VALOREM TAX AND NON-AD VALOREM ASSESSMENT MALL REVENUE

	2006/2007 Revenues			2007/2008 Revenues			2008/2009 Revenues			2009/2010 Revenues		
	Taxable Value	Ad Valorem	Non Ad Valorem	Taxable Value	Ad Valorem	Non Ad Valorem	Taxable Value	Ad Valorem	Non Ad Valorem	Taxable Value	Ad Valorem	Non Ad Valorem
Mall												
JC Penney	\$8,500,000	\$21,803	\$1,440	\$9,000,000	\$20,007	\$1,632	\$9,000,000	\$23,013	\$1,632	\$9,450,000	\$24,198	\$1,632
Macy's	11,400,000	29,241	2,040	11,500,000	25,565	2,312	11,500,000	29,406	2,312	12,075,000	30,920	2,312
City Furniture & Ashley Furniture (Formerly Lord & Taylor)	7,900,000	20,264	1,080	8,000,000	17,784	1,224	8,000,000	20,456	1,224	8,400,000	21,509	1,224
Dillard's	11,600,000	29,754	2,040	12,000,000	26,676	2,312	12,000,000	30,684	2,312	12,600,000	32,264	2,312
Nordstroms	6,800,000	17,442	1,080	7,000,000	15,561	1,224	7,000,000	17,899	1,224	7,350,000	18,821	1,224
Core Stores	150,000,000	384,750	3,960	170,000,000	377,910	4,488	178,500,000	456,428	4,488	187,425,000	479,926	4,488
Total Mall (97 acres)	\$196,200,000	\$503,253	\$11,640	\$217,500,000	\$483,503	\$13,192	\$226,000,000	\$577,887	\$13,192	\$237,300,000	\$607,637	\$13,192
Outparcels												
Residential	\$53,698,335	\$137,736	\$3,120	\$61,090,306	135,804	\$3,536	\$64,144,821	\$164,020	\$3,536	\$67,352,062	\$172,464	\$3,536
Commercial & All Other	104,955,741	269,211	39,720	132,002,808	293,442	45,016	145,203,089	371,287	45,016	152,463,243	390,402	45,016
Total Outparcels (355 acres)	\$158,654,076	\$406,948	\$42,840	\$193,093,114	\$429,246	\$48,552	\$209,347,910	\$535,307	\$48,552	\$219,815,306	\$562,866	\$48,552
Grand Total	\$354,854,076	\$910,201	\$54,480	\$410,593,114	\$912,748	\$61,744	\$435,347,910	\$1,113,193	\$61,744	\$457,115,306	\$1,170,503	\$61,744

The total governmental annual revenues (as shown above), to be realized by the Village as a result of the project for 2008, are estimated to be \$985,000. 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 2/3 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

ACCOUNTING AND FINANCIAL POLICIES

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.

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 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 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 parks.
- ✓ 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 2007/2008 year is 2.34 (\$2.34 for each \$1,000 of assessed valuation). This levy was based on an assessed valuation at January 1, 2007, of approximately \$7.808 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 a balanced operating budget and appropriates equivalent 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 operating budget includes proposed expenditures and the means of financing them (see glossary for full balanced 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

1. 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.
2. The Village, recognizing the potential cash flow problems associated with property tax collection, will maintain a balanced mix of revenue sources.
3. 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.
4. 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.
5. 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.
6. 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.
7. The Village will aggressively seek 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.
8. 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.
9. 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.
10. 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.
11. Revenue forecasts for the next five years shall be conservative and will be reviewed and updated annually.

EXPENDITURES

1. 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.
2. All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.
3. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
4. All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.
5. Future operating costs and maintenance will be determined to the extent estimable prior to construction of all new capital facilities.
6. 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.
7. Where practical, performance measures and productivity indicators will be integrated into the budget.
8. Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated annually.

CAPITAL IMPROVEMENT PLAN (CIP)

1. The Village will develop a five-year Capital Improvements Plan and update it annually.
2. As part of the annual operating budget, the Village will adopt an annual capital improvement budget based on the multi-year CIP.
3. The Village will make all capital improvements in accordance with the adopted Capital Improvement Plan.
4. 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.
5. In accordance with state growth management legislation, the Village will annually update the Capital Improvements Element of the Comprehensive Plan.
6. The CIP will contain multi-year projections of revenues and expenditures.
7. The annual budget will implement the first year of the CIP.

CONTINGENCY AND RESERVES

1. The Village will establish a contingency in each year's budget to:
 - a. Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
 - b. Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
 - c. Provide a local match for public or private grants, or
 - d. Meet unexpected small increases in service delivery costs
2. 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.
3. Reserves will be maintained at a level of at least 23 to 27% of Governmental Funds annual operating expenditures excluding transfers.

DEBT

1. Total debt service, with the exception of special assessment debt, will not exceed 10% of net operating revenues.
2. Before any long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.
3. 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.
4. Proceeds from long-term debt will not be used for current, on-going operations.
5. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
6. Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.
7. Where ever possible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.
8. 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.
9. 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, sportsfields, 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 FY 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.

FINANCIAL INFORMATION & BUDGET SCHEDULES

ADOPTED BUDGET FISCAL YEAR 2007/2008*

	GENERAL FUND			SPECIAL REVENUE FUNDS			
	General Fund	Public Safety	Emergency Operations	PZ&B Operations	Surface Water Management	Recreation Programs	Gas Tax Operations
Taxes:							
Ad Valorem Taxes	\$17,357,103						
Non Ad Valorem Assessments:							
Surface Water Management					3,577,738		
Utility Taxes	3,360,000						
Franchise Fees	3,400,000						
Local Communication Services Tax	2,860,920						
Intergovernmental	5,194,000						
Licenses & Permits	585,200			3,212,750	14,000		1,081,000
Fines & Forfeitures	145,000			108,000			
Charges for Services	205,000			900,000	329,350	2,176,491	
Miscellaneous	1,353,000			100,000	25,000		
Impact fees							
Interest							67,000
Subtotal	34,460,223			4,320,750	4,185,108	2,176,491	1,148,000
Proceeds from Borrowings							
Use of Reserves					464,853		
Transfers:							
Transfers in from Water and Wastewater	1,873,200						
Transfers in from Surface Water Management							
Transfers in from Solid Waste	305,953						
Transfers in for Debt Service							
Transfers in for Capital							
Indirect Cost Allocation	4,330,012						
Transfers in from General Fund / Roads Funds		6,457,161	112,309	1,934,225		8,873,591	6,623,135
Total Transfers In	6,509,165	6,457,161	112,309	1,934,225		8,873,591	6,623,135
TOTAL REVENUES	\$40,969,388	\$6,457,161	\$112,309	\$6,254,975	\$4,649,961	\$11,050,082	\$7,771,135
EXPENDITURES							
<i>General Government</i>							
Village Council	\$750,072						
Village Manager	296,179						
Village Clerk	1,214,479						
Broadcasting	164,232						
<i>Administrative Services:</i>							
Administration	303,149						
Administrative Support	728,182						
Information Technology	1,328,950						
Wellington Information Network	266,692						
Community Relations	255,422						
<i>Financial Services:</i>							
Accounting & Treasury	1,021,310						
Budget & Reporting	198,782						
Compensation & Benefits	538,584						
Purchasing	377,958						
Risk Management	1,348,050						
Legal	750,000						
Employment Services	476,291						
Total General Government	10,018,332						
<i>Public Safety</i>							
Law Enforcement		6,457,161					
<i>Physical Environment</i>							
<i>Public Works</i>							
Fleet & Equipment Maintenance	515,403						
Building Maintenance	848,113						
Landscape Maintenance	1,625,562						
Environmental Services/BMP					295,075		
Surface Water Management					1,602,570		
Total Public Works	2,989,078				1,897,645		
Environmental & Engineering Svs Administration	1,214,556						
Engineering Services	938,245						
Planning, Zoning and Building				4,306,369			
Total Physical Environment	5,141,879			4,306,369	1,897,645		
<i>Transportation</i>							
Roadways							1,672,062
Emergency Operations			60,000				
<i>Culture & Recreation</i>							
<i>Capital Outlay</i>							
TPP & Fixed Assets	599,306		52,309	64,163	21,671	92,196	196,655
General Government							
Parks & Recreation							
Parks Impact							
Gas Tax Capital							
Roads Impact							
Surface Water Management							
<i>Debt Service</i>							
						608,766	
<i>Non-Departmental:</i>							
	219,000						
Total Non-Departmental	219,000						
<i>Contingency - Core Businesses</i>							
	435,000			115,000	56,000	160,000	50,000
<i>Transfers Out:</i>							
Indirect Cost Allocations				1,038,442	905,879	2,000,578	385,113
To Fund Recreation Operations	8,873,591						
To Fund Road Operations	6,623,135						
To Fund P&Z and Code Compliance Operations	1,934,225						
Transfers Out to Capital Fund	509,250				1,160,000	936,891	
To Fund Emergency Operations	112,309						
To Fund General Debt Service	46,200					35,350	
To Fund Public Safety	6,457,161						
To Fund Gas Tax Road Capital							5,467,305
To Fund Parks & Recreation Impact Fees							
To Fund Roads Impact Fees							
Reimbursement to General Fund							
Total Transfers Out	24,555,871			1,038,442	2,065,879	2,972,819	5,852,418
Hurricane Reserve							
Increase/Decrease to Reserves				731,001		0	
TOTAL EXPENDITURES	\$40,969,388	\$6,457,161	\$112,309	\$6,254,975	\$4,649,961	\$11,050,082	\$7,771,135

* 2007/2008 Budget revenue estimates include anticipated revenues from Planning, Zoning & Building professional fee recovery and park user based fee plan currently under review for adoption in fiscal year 2008.

GENERAL GOVERNMENTAL FUNDS

CAPITAL FUNDS				Debt Service	Adopted FY 2007/2008	Adopted FY 2006/2007	
Recreation Impact Fees	Gas Tax Capital	Roads Impact Fees	Capital Improvement				
					17,357,103	18,585,557	Taxes:
					-	-	Ad Valorem Taxes
					3,577,758	2,846,600	Non Ad Valorem Assessments:
					-	-	Surface Water Management
					3,360,000	3,360,000	Utility Taxes
					3,400,000	3,000,000	Franchise Fees
	892,000				2,860,920	2,649,000	Local Communication Services Tax
					7,167,000	7,025,500	Intergovernmental
					3,811,950	5,270,547	Licenses & Permits
					253,000	260,000	Fines & Forfeitures
					3,405,841	2,038,370	Charges for Services
					330,000	3,145,000	Miscellaneous
781,075		682,398			1,463,473	2,681,279	Impact fees
516,000	136,000	20,000			2,331,000	2,245,000	Interest
1,297,075	1,028,000	702,398			49,318,045	53,106,853	Subtotal
					-	6,000,000	Proceeds from Borrowings
					764,878	-	Use of Reserves
					-	-	Transfers:
					1,873,200	2,055,000	Transfers in from Water and Wastewater
					-	2,800,000	Transfers in from Surface Water Management
					305,953	293,835	Transfers in from Solid Waste
				2,152,100	2,152,100	2,157,600	Transfers in from Debt Service
			2,606,141		2,606,141	-	Transfers in for Capital
					4,330,012	4,764,649	Indirect Cost Allocation
	5,467,305	3,619,602			33,087,328	23,097,043	Transfers in from General Fund / Roads Funds
	5,467,305	3,619,602	2,606,141	2,152,100	44,354,734	35,168,127	Total Transfers In
\$1,597,100	\$6,495,305	\$4,322,000	\$2,606,141	\$2,152,100	\$94,437,657	\$94,274,980	TOTAL REVENUES
							EXPENDITURES
					750,072	750,570	General Government
					296,179	870,694	Village Council
					1,214,479	1,172,989	Village Manager
					164,232	215,297	Village Clerk
					-	-	Broadcasting
					303,149	607,626	Administrative Services:
					728,182	-	Administration
					1,328,950	1,298,600	Administrative Support
					266,692	538,074	Information Technology
					255,422	-	Wellington Information Network
					1,021,310	927,373	Community Relations
					198,782	103,543	Financial Services:
					538,584	749,472	Accounting & Treasury
					377,958	543,404	Budget & Reporting
					1,348,050	1,210,000	Compensation & Benefits
					750,000	750,000	Purchasing
					476,291	524,237	Risk Management
					10,018,332	10,521,817	Legal
					-	-	Employment Services
					-	-	Total General Government
					6,457,161	5,746,303	Public Safety
					-	-	Law Enforcement
					-	-	Physical Environment
					-	-	Public Works
					515,403	478,600	Fleet & Equipment Maintenance
					848,113	885,917	Building Maintenance
					1,625,562	1,573,935	Landscape Maintenance
					295,075	345,600	Environmental Services/BMP
					1,602,570	1,550,395	Surface Water Management
					4,886,723	4,834,447	Total Public Works
					1,214,556	1,130,384	Environmental & Engineering Svcs Administration
					938,245	1,022,590	Engineering Services
					4,306,369	5,065,845	Planning, Zoning and Building
					11,345,893	12,053,266	Total Physical Environment
					-	-	Transportation
					1,672,062	1,628,006	Roadways
					60,000	76,000	Emergency Operations
					7,825,067	7,903,489	Culture & Recreation
					-	-	Capital Outlay
					1,026,300	9,817,572	TPP & Fixed Assets
					509,250	-	General Government
					936,891	-	Parks & Recreation
					131,250	-	Parks Impact
131,250	2,760,503	3,832,500	1,160,000	2,152,100	2,760,503	750,000	Gas Tax Capital
					3,832,500	-	Roads Impact
					1,160,000	-	Surface Water Management
					2,760,866	2,157,600	Debt Service
					-	-	Non-Departmental:
					219,000	143,600	Total Non-Departmental
					816,000	-	Contingency - Core Businesses
					-	-	Transfers Out:
					4,330,012	4,764,649	Indirect Cost Allocations
					8,873,591	9,360,000	To Fund Recreation Operations
					6,623,135	1,950,000	To Fund Road Operations
					1,934,225	1,950,000	To Fund P&Z and Code Compliance Operations
					2,606,141	-	Transfers Out to Capital Fund
					112,309	3,076,000	To Fund Emergency Operations
					2,152,100	2,157,600	To Fund General Debt Service
					6,457,161	5,761,043	To Fund Public Safety
					5,467,305	1,000,000	To Fund Gas Tax Road Capital
					-	-	To Fund Parks & Recreation Impact Fees
	3,619,602				3,619,602	-	To Fund Roads Impact Fees
					-	2,800,000	Reimbursement to General Fund
1,465,850	3,734,802	489,500			42,175,581	32,819,292	Total Transfers Out
					-	3,000,000	Hurricane Reserve
					731,001	8,408,035	Increase/Decrease to Reserves
\$1,597,100	\$6,495,305	\$4,322,000	\$2,606,141	\$2,152,100	\$94,437,657	\$94,274,980	TOTAL EXPENDITURES

RESOLUTION ADOPTING BUDGET

RESOLUTION NO. R2007-139

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, 2007, AND ENDING SEPTEMBER 30, 2008; 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 \$83.22 million commencing October 1, 2007, and ending September 30, 2008; and

WHEREAS, the first Public Hearing upon the proposed Budget was held on September 11, 2007, pursuant to duly advertised notice, wherein said proposed Budget was tentatively adopted; and

WHEREAS, a second Public Hearing was held on September 25, 2007, 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 \$83.22 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, 2007, and ending September 30, 2008.

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 25th day of September, 2007.

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 MILLAGE RATE**RESOLUTION NO. R2007- 138**

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, 2007, AND ENDING SEPTEMBER 30, 2008; 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 Fiscal Year commencing October 1, 2007, and ending September 30, 2008; and

WHEREAS, the first Public Hearing upon the proposed tax levy of 2.34 millage per \$1000.00 value was held on September 11, 2007, commencing at 7:00 p.m. pursuant to duly advertised Public Notice, wherein said proposed millage was set at 2.34 mills; and

WHEREAS, a second Public Hearing was held on September 25, 2007, 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 2.34 per \$1,000.00 value is hereby approved and adopted by the Village Council for the Fiscal Year commencing October 1, 2007, and ending September 30, 2008. The millage is less than the rolled back rate, which is 2.5716 mills, by 9.0%.

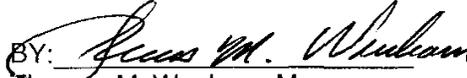
SECTION 2. A certified copy of this Resolution will be forwarded to the Property Appraiser and Tax collector within three (3) days after adoption and to the Department of Revenue within thirty (30) days after adoption.

PASSED AND ADOPTED this 25th day of September, 2007.

ATTEST:

VILLAGE OF WELLINGTON

BY: 
Awilda Rodriguez, Village Clerk

BY: 
Thomas M. Wenham, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: 
Jeffrey S. Kuntz, Village Attorney

ADOPTED TOTAL ENTERPRISE FUNDS BUDGET 2007/2008

	WATER & WASTEWATER UTILITY SYSTEM	SOLID WASTE COLLECTION AND RECYCLING	TOTAL
OPERATING REVENUES			
Non Ad Valorem Assessment:			
Solid Waste		\$2,664,322	\$2,664,322
Charges for Services	13,765,000	33,000	13,798,000
Intergovernmental Revenue			-
Interest Income	2,291,000	243,000	2,534,000
Miscellaneous Revenues	576,000	180,025	756,025
Capacity Fee Charges	2,100,000		2,100,000
TOTAL REVENUES	\$18,732,000	\$3,120,347	\$21,852,347
 Less: Revenues to Fund Reserves		(585,207)	(585,207)
 <i>Net Total Revenues</i>	 <i>\$18,732,000</i>	 <i>\$2,535,140</i>	 <i>\$21,267,140</i>
OPERATING EXPENDITURES			
Water Treatment Plant	3,171,207		3,171,207
Wastewater Treatment Plant	1,690,706		1,690,706
Field Services	1,186,825		1,186,825
Utility System Maintenance	495,089		495,089
Solid Waste Collection Services	787,981	2,229,187	3,017,168
Laboratory	104,398		104,398
Customer Service	727,922		727,922
Utilities Administration			-
Capital Outlay	6,482,485	-	6,482,485
Contingency	1,161,975		1,161,975
Transfers Out (Indirect Cost Allocation)	1,873,200	305,953	2,179,153
Total Operating Expenditures	\$17,681,788	\$2,535,140	\$20,216,928
NON-OPERATING EXPENDITURES			
Debt Service	2,976,500	-	2,976,500
Total Non-Operating Expenditures	\$2,976,500	-	\$2,976,500
 Decrease to Capacity Fee Account	 (17,973,549)		 (17,973,549)
 Subtotal Expenditures	 \$2,684,739	 \$2,535,140	 \$5,219,879
 Revenues over/(under) Expenditures	 \$16,047,261	 -	 \$16,047,261
TOTAL EXPENDITURES	\$18,732,000	\$2,535,140	\$21,267,140
CAPACITY CHARGES			
Water Capacity	1,000,000		1,000,000
Sewer Capacity	1,100,000		1,100,000
Restricted Interest Income	-		-
Total Anticipated Charges	\$2,100,000		\$2,100,000
 System Expansion Projects	 20,073,549		 20,073,549
Decrease to Capacity Fee Account	(\$17,973,549)		(\$17,973,549)
Depreciation & Amortization	\$4,090,000		\$4,090,000

ADOPTED UTILITY SYSTEM BUDGET FISCAL YEAR 2007/2008

	<i>Actuals</i>				<i>Adopted Budget</i>		
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Change
OPERATING REVENUES							
Water	7,065,994	7,537,005	7,709,737	7,787,250	8,483,600	8,000,000	-5.70%
Wastewater	4,907,311	5,147,060	5,408,078	5,450,936	5,855,000	5,700,000	-2.65%
Standby	250,580	206,164	110,582	64,897	118,000	65,000	-44.92%
Penalty	174,164	166,058	168,181	176,186	190,000	216,000	13.68%
Meters	491,525	258,855	566,678	144,543	160,000	160,000	0.00%
Interest	973,862	542,005	1,124,991	2,443,528	1,750,000	2,291,000	30.91%
Lion Country Safari	15,404	14,312	18,686	20,816	15,000	-	-100.00%
Other	315,298	277,454	227,430	299,517	242,000	200,000	-17.36%
Intergovernmental	-	63,196	257,796	-	-	-	0.00%
Transfers In (General & Admin. Reimbursement)	100,000	100,000	181,545	-	-	-	0.00%
Distribution Lines	9,306,844	2,074,577	405,099	2,242,622	-	-	-
Total Revenues	\$23,600,982	\$16,386,686	\$16,178,802	\$18,630,294	\$16,813,600	\$16,632,000	-1.08%
OPERATING EXPENDITURES							
Water Treatment Facility	1,980,452	2,158,579	2,276,907	2,660,271	2,940,877	3,171,207	7.83%
Water Distribution	328,924	463,150	350,096	483,068	532,288	585,572	10.01%
Water Meter Services	-	515,418	45,910	116,453	568,462	601,253	5.77%
Utility System Maintenance	311,340	327,233	339,544	363,475	467,086	495,089	6.00%
Wastewater Treatment Facility	1,135,440	1,149,437	1,229,977	1,381,015	1,489,241	1,690,706	13.53%
Wastewater Collection	600,920	638,048	707,374	563,344	795,163	787,981	-0.90%
Utility Customer Service	618,213	806,990	601,082	613,149	727,005	727,922	0.13%
Utilities Administration	406,914	623,489	329,980	11,334	110,500	-	-100.00%
Laboratory	67,478	73,990	80,574	85,462	94,677	104,398	10.27%
Capital Outlay (net)	-	4,490,530	5,202,484	3,196,545	21,677,918	6,482,485	-70.10%
Transfers Out (Indirect Cost Allocation)	1,646,120	1,346,262	2,050,963	2,055,000	2,055,000	1,873,200	-8.85%
Total Operating Expenditures	\$7,095,801	\$12,593,126	\$13,214,891	\$11,529,118	\$31,458,217	\$16,519,813	-47.49%
NON-OPERATING EXPENDITURES							
Debt Service							
Principal & Interest on Bonds	2,181,424	875,450	833,450	790,650	2,983,800	2,976,500	-0.24%
Total Debt Service	\$2,181,424	\$875,450	\$833,450	\$790,650	\$2,983,800	\$2,976,500	-0.24%
Renewal & Replacement							
Capital Account Funding	-	-	-	1,603,256	2,944,000	(764,313)	-125.96%
Total Renewal & Replacement	\$0	\$0	\$0	\$1,603,256	\$2,944,000	(\$764,313)	-125.96%
Gain/(Loss) on Sale of Assets							
Gain/(Loss) on Sale of Assets	-	-	(52,605)	448,173	-	-	0.00%
Total Renewal & Replacement	\$0	\$0	(\$52,605)	\$448,173	\$0	\$0	0.00%
Depreciation & Amortization							
Depreciation	3,596,208	3,834,809	4,151,036	4,014,024	4,150,000	4,090,000	-1.45%
Amortization	-	-	-	-	-	-	0.00%
Total Depreciation & Amortization	\$3,596,208	\$3,834,809	\$4,151,036	\$4,014,024	\$4,150,000	\$4,090,000	-1.45%
Total Expenditures	\$12,873,433	\$17,303,385	\$18,251,982	\$17,488,875	\$41,536,017	\$22,822,000	-45.05%
Revenues over/(under) Expenditures	\$10,727,549	(\$916,699)	(\$2,073,180)	\$1,141,420	(\$24,722,417)	(\$6,190,000)	-74.96%
CAPACITY CHARGES							
Water Capacity	2,588,394	1,731,067	900,472	758,616	1,414,000	1,000,000	-29.28%
Sewer Capacity	2,913,232	1,909,189	964,469	844,640	1,530,000	1,100,000	-28.10%
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>	<i>Note 1</i>
Total Anticipated Revenues	\$5,501,626	\$3,640,256	\$1,864,941	\$1,603,256	\$2,944,000	\$2,100,000	-28.67%
System Expansion Projects	\$0	\$0	\$0	\$0	\$23,578,328	\$5,130,000	-78.24%
Increase/Decrease to Capacity Fee Acct	\$5,501,626	\$3,640,256	\$1,864,941	\$1,603,256	(\$20,634,328)	(\$3,030,000)	-85.32%

Note 1: Under GASB 34 capacity charge interest is no longer restricted.

SOLID WASTE COLLECTION AND RECYCLING BUDGET FISCAL YEAR 2007/2008

	2003/2004 Actual	2004/2005 Actual	2005/2006 Actual	2006/2007 Adopted Budget	2007/2008 Adopted Budget
System Revenues					
Solid Waste Collection Assessments	\$1,818,806	\$2,118,361	\$4,696,679	\$2,609,422	\$2,664,322
Solid Waste Collection & Discount Expense	(82,623)	(93,752)	(216,413)		
Roll Off Fees (Permit & Service)	152,137	113,358	68,957	66,500	33,000
Intergovernmental Revenues (Grants)	1,050,000	1,047,806	410,223		
Interest Income	27,815	6,851	191,544		243,000
Franchise Fee Receipts	106,533	153,660	160,822	137,000	180,025
Other Revenues	201,743	189,177	117,127		
FEMA Reimbursement		1,047,806	7,627,494		
Transfers In	875,000	2,000,000			
New Cart/Bin Charges (New Development & Extra)			6,525	70,397	
Total Revenues	\$4,149,411	\$6,583,267	\$13,062,958	\$2,883,319	\$3,120,347
Operating Expenditures					
Personnel Services	128,196	126,187	147,307	205,260	147,287
Outside Services:	3,725,323	5,815,783			
Residential Collection - BFI (Gross Cost)			1,731,932	1,880,900	1,937,400
Customer and Billing Services - SWA					
Debris Management-Extraordinary Rate Charge		4,095,782	5,915,314		
Administrative Costs:					
Contract Administration				95,000	37,000
Consulting Services					
Other Operating Expenses	25,578	155,993	474,948	162,197	107,500
Internal Loan for Repayment for Cart/Bin Purchases				125,567	125,567
Indirect Cost Allocation	152,099	184,994	195,000	168,268	180,386
Capital Outlay		2,525	24,990		
Depreciation Expense	127,124	140,251	126,406		
Increase/Decrease to Reserves	(8,909)	(3,938,248)	4,447,060	246,127	
Increase/Decrease to Hurricane Reserve					585,207
Total Expenditures	\$4,149,411	\$6,583,267	\$13,062,957	\$2,883,319	\$3,120,347

STATEMENT OF ACTIVITIES - YEAR ENDED SEPTEMBER 30, 2006

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
Governmental activities:								
General government	\$9,293,043	-\$4,529,805			\$45,447	-\$4,717,791		-\$4,717,791
Public safety	5,099,928	597,183	263,345	8,190		-5,425,576		-5,425,576
Planning and development	4,216,156	1,091,657	4,632,493			-675,320		-675,320
Engineering and public works	6,143,913	-1,945,237	612,905			-3,585,771		-3,585,771
Surface water management	1,693,334	649,027	3,144,338	1,010,538		1,812,515		1,812,515
Transportation	3,756,901	281,065	1,044,306	1,587,973		-1,405,687		-1,405,687
Culture and recreation	9,865,501	1,606,110	3,195,745	495,932		-7,779,934		-7,779,934
Interest on long-term debt	1,048,372					-1,048,372		-1,048,372
Issuance costs	15,656					-15,656		-15,656
Total governmental activities	\$41,132,804	-\$2,250,000	\$12,893,132	\$3,102,633	\$45,447	-\$22,841,592	\$0	-\$22,841,592
Business-type activities:								
Utility system	11,082,245	2,055,000	13,799,601		3,990,421		4,652,777	4,652,777
Solid waste	8,407,711	195,000	4,833,697	8,037,716			4,268,702	4,268,702
Total business-type activities	\$19,489,956	\$2,250,000	\$18,633,298	\$8,037,716	\$3,990,421		\$8,921,479	\$8,921,479
Total government	\$60,622,760	\$0	\$31,526,430	\$11,140,349	\$4,035,868	-\$22,841,592	\$8,921,479	-\$13,920,113
General revenues:								
Taxes:								
Property taxes						\$14,618,529		\$14,618,529
Utility taxes						6,044,216		6,044,216
Sales tax						3,935,555		3,935,555
Franchise taxes						3,430,912		3,430,912
Grants and contributions not restricted to specific programs						1,206,534		1,206,534
Investment earnings						2,494,561	2,637,429	5,131,990
Gain on sale of capital assets							445,816	445,816
Other						2,828,287		2,828,287
Total general revenues						\$34,558,594	\$3,083,245	\$37,641,839
Change in net assets						11,717,002	12,004,724	23,721,726
Net assets, beginning of year, as restated						\$136,852,173	\$126,308,706	\$263,160,879
Net assets, end of year						\$148,569,175	\$138,313,430	\$286,882,605

GOVERNMENTAL OPERATING BUDGET COMPARISON BY FUND - FISCAL YEAR 2005/2006 THROUGH 2007/2008

	Actual 2005/2006	Estimated 2006/2007	Adopted 2007/2008									
Revenues												
Property Taxes	\$14,618,529	\$18,599,165	\$17,357,103							14,618,529	\$18,599,165	\$17,357,103
Ad Valorem Taxes										2,847,120	2,864,669	2,847,120
Non Ad Valorem Assessments										6,044,216	2,959,949	3,509,986
Utility Taxes	6,044,216	2,959,949	3,509,986	2,847,120	2,864,669	3,577,758	2,847,120	2,864,669	3,577,758	6,044,216	2,959,949	3,509,986
Franchise Fees	3,430,912	2,986,450	3,400,000							3,430,912	2,986,450	3,400,000
Local Communication Services Tax												
Intergovernmental Revenue	4,907,143	3,485,365	5,194,000	3,383,027	3,180,048	1,081,000	3,383,027	3,180,048	1,081,000	8,290,170	6,674,413	\$7,167,000
Licenses and Permits	723,349	747,361	585,200	4,539,637	3,364,078	3,226,750	4,539,637	3,364,078	3,226,750		2,446,098	\$2,860,920
Fines & Forfeitures		147,415	145,000								4,111,439	\$3,811,950
Charges For Services	173,895			2,153,582	588,432	108,000	2,153,582	588,432	108,000		735,847	\$253,000
Interest Income	1,096,176	1,865,069	1,353,000	1,398,385	1,224,406	306,000	1,398,385	1,224,406	306,000	2,327,477	2,501,105	\$3,405,841
Miscellaneous Revenues	1,152,319	2,62,388	205,000	1,796,653	277,656	125,000	1,796,653	277,656	125,000	2,494,561	3,089,475	\$2,331,000
Impact Fees				2,334,864	1,380,792		2,334,864	1,380,792		2,948,972	540,044	\$330,000
Use of Reserves						464,853				1,463,473	1,380,792	\$1,463,473
Transfers In	11,102,007	18,730,527	6,509,165	15,525,639	17,460,000	17,430,951	15,525,639	17,460,000	17,430,951	11,693,048	2,157,500	2,152,100
Bonds Issued		13,348										13,348
Sale of Capital Assets	59,184											59,184
Total Revenues	\$43,307,730	\$52,263,135	\$40,969,388	\$33,978,907	\$32,850,186	\$29,726,153	\$33,978,907	\$32,850,186	\$29,726,153	\$15,020,546	\$2,157,500	\$2,152,100
Expenditures												
General Government	8,588,524	10,929,189	10,018,332									
Public Safety	5,099,928	5,675,848	6,457,161									
Physical Environment	5,132,722	5,394,534	5,141,879	5,360,775	7,088,291	6,204,018	5,360,775	7,088,291	6,204,018	8,588,524	10,929,189	10,018,332
Transportation	303,000	460,000		1,375,057	1,582,916	1,672,062	1,375,057	1,582,916	1,672,062	5,099,928	5,675,848	6,457,161
Culture & Recreation				7,012,595	8,238,475	7,825,067	7,012,595	8,238,475	7,825,067	10,493,497	12,482,825	\$11,345,897
Emergency Operations		74,132	60,000							1,678,057	1,628,916	\$1,672,062
Capital Outlay	4,888,608	3,184,386	651,615	8,741,450	39,247,783	374,685	8,741,450	39,247,783	374,685	7,012,595	74,132	\$60,000
Debt Service						608,766			608,766			
Non-departmental			219,000							9,330,394	42,432,169	\$10,356,694
Transfers Out	19,395,790	22,143,243	17,986,401	7,130,811	11,280,740	11,929,558	7,130,811	11,280,740	11,929,558	2,156,979	2,157,600	2,157,600
Payment to Bond Escrow Agent												
Operating Contingency			435,000			381,000			381,000			
Total Expenditures	\$43,408,572	\$47,447,332	\$40,969,388	\$29,620,688	\$67,638,205	\$28,995,156	\$29,620,688	\$67,638,205	\$28,995,156	\$15,020,546	\$2,157,600	\$2,152,100
Revenues Over (Under) Expenditures	(100,842)	4,815,803	-	4,358,219	(34,588,019)	\$730,997	4,358,219	(34,588,019)	\$730,997	-	(100)	-
Fund Balances, Beginning of Year	17,533,321	17,432,479	22,248,282	34,503,432	38,861,651	4,273,632	34,503,432	38,861,651	4,273,632	74,945	56,369,175	26,596,859

ENTERPRISE CHANGES IN FUND NET ASSETS- FISCAL YEAR 2005/2006 THROUGH 2007/2008

	Utility System			Solid Waste			TOTAL ENTERPRISE		
	Actual 2005/2006	Estimated 2006/2007	Adopted 2007/2008	Actual 2005/2006	Estimated 2006/2007	Adopted 2007/2008	Actual 2005/2006	Estimated 2006/2007	Adopted 2007/2008
Operating Revenues									
Charges For Services	\$13,303,082	\$14,456,600	\$13,765,000				\$13,303,082	\$14,456,600	\$13,765,000
Special Assessments				\$4,480,265	\$2,609,422	\$2,664,322	4,480,265	2,609,422	2,664,322
Franchise Fees				160,822	137,000	180,025	160,822	137,000	180,025
Intergovernmental		20,000		8,037,716	13,689,7	33,000	8,037,716	20,000	-
Other	496,519	447,000	416,000	192,610			689,129	583,897	449,000
Total Operating Revenues	\$13,799,601	\$14,923,600	\$14,181,000	\$12,871,414	\$2,883,319	\$2,877,347	\$26,671,015	\$17,806,919	\$17,058,347
Revenues to Fund Reserves									
Total Net Revenues	\$13,799,601	\$14,923,600	\$14,181,000	\$12,871,414	\$2,883,319	\$2,877,347	\$26,671,015	\$17,806,919	\$17,058,347
Operating Expenditures									
Water Services	3,140,199	4,103,665	4,267,549				3,140,199	4,103,665	4,267,549
Wastewater Services	1,944,359	2,414,681	2,478,687				1,944,359	2,414,681	2,478,687
Laboratory	85,462	95,917	104,398				85,462	95,917	104,398
Water Distribution	483,068	547,424	585,572				483,068	547,424	585,572
Customer Service	613,149	738,598	727,922				613,149	738,598	727,922
General and Administrative	11,334	113,289					11,334	113,289	-
Solid Waste				8,269,501	2,358,532	2,354,754	8,269,501	2,358,532	2,354,754
Depreciation	4,014,024	4,150,000	4,090,000	138,210	-	-	4,152,234	4,150,000	4,090,000
Total Operating Expenditures	\$10,291,595	\$12,163,574	\$12,254,128	\$8,407,711	\$2,358,532	\$2,354,754	\$18,699,306	\$14,522,106	\$14,608,882
Income (Loss) from Operations	\$3,508,006	\$2,760,026	\$1,926,872	\$4,463,702	\$524,787	\$522,593	\$7,971,708	\$3,284,813	\$2,449,465
Nonoperating Revenues (Expenses)									
Investment Income	2,443,528	1,750,000	2,291,000	193,901		243,000	2,637,429	1,750,000	2,534,000
Gain/(Loss) on Sale of Assets	448,173			-2,357			445,816		
Interest Expense	-612,224	-598,524	-573,000				-612,224	-598,524	-573,000
Amortization of Bond Issuance Costs	-178,426	-178,426	-178,500				-178,426	-178,426	-178,500
Total Nonoperating Revenues	\$2,101,051	\$973,050	\$1,539,500	\$191,544	\$0	\$243,000	\$2,292,595	\$973,050	\$1,782,500
Income (Loss) Before Contributions and Transfers	\$5,609,057	\$3,733,076	\$3,466,372	\$4,655,246	\$524,787	\$765,593	\$10,264,303	\$4,257,863	\$4,231,965
Capital Contributions									
Capacity Charges	1,603,256	2,944,000	2,100,000				1,603,256	2,944,000	2,100,000
Distribution Lines	2,242,622						2,242,622		
Meters	144,543	160,000	160,000				144,543	160,000	160,000
System Expansion Projects									
Transfers In									
Transfers Out	-2,055,000	-2,055,000	-1,873,200	-195,000	-293,835	-180,386	-2,250,000	-2,348,835	-2,053,586
Change in Net Assets	\$7,544,478	\$4,782,076	-\$16,220,377	\$4,460,246	\$230,952	\$585,207	\$12,004,724	\$5,013,028	-\$15,635,170
Net Assets, Beginning of Year	\$126,154,970	\$133,699,448	\$138,481,524	\$153,736	\$4,613,982	\$4,844,934	\$126,308,706	\$138,313,430	\$143,326,459
Net Assets, End of Year	\$133,699,448	\$138,481,524	\$122,261,147	\$4,613,982	\$4,844,934	\$5,430,141	\$138,313,430	\$143,326,459	\$127,691,289

EXHIBITS A-F

All exhibits as defined in the Vision and Planning , Budget Overview and CIP sections are on the following pages in this section. Below are graphics to describe the exhibits referenced in the preceding sections.

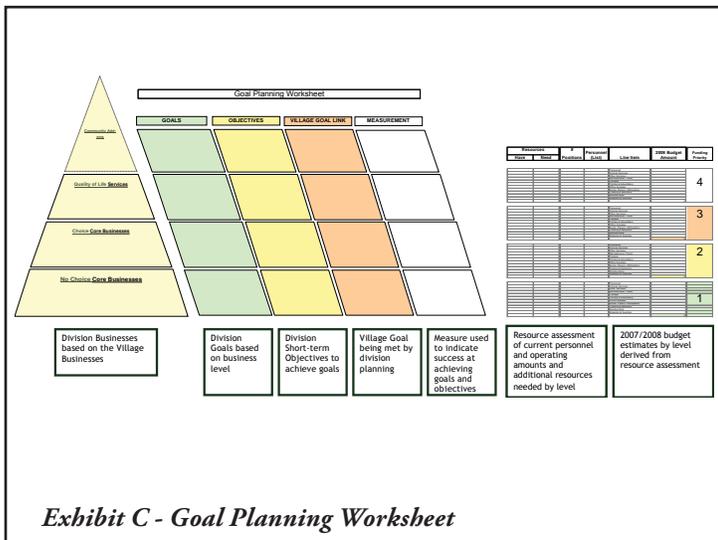
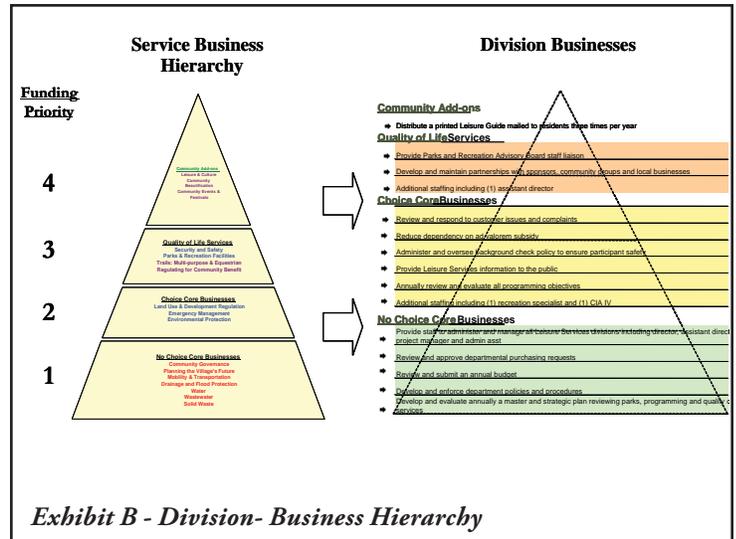
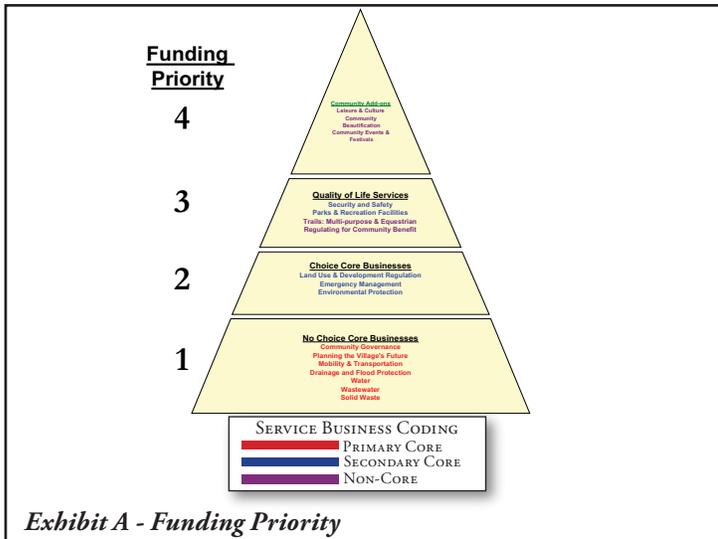
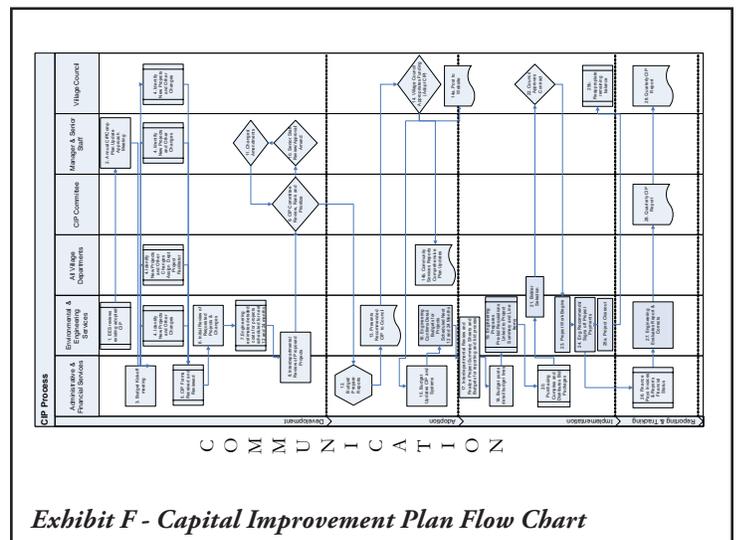
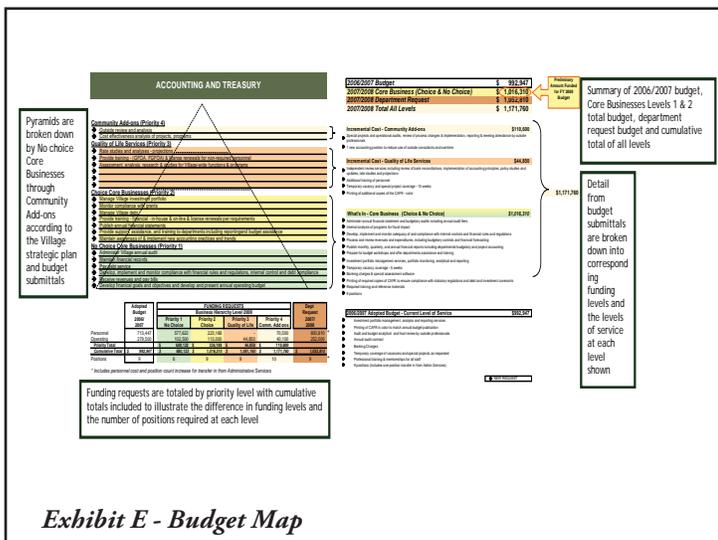


Exhibit D - Detailed Expenditure History



Fiscal Year 2008 revised business plan – businesses linked to the Village Service Business Hierarchy

Funding Priority

4

Community Add-ons

- Leisure & Culture
- Community Beautification
- Community Events & Festivals

3

Quality of Life Services

- Security and Safety
- Parks & Recreation Facilities
- Trails: Multi-purpose & Equestrian
- Regulating for Community Benefit

2

Choice Core Businesses

- Land Use & Development Regulation
- Emergency Management
- Environmental Protection

1

No Choice Core Businesses

- Community Governance
- Planning the Village's Future
- Mobility & Transportation
- Drainage and Flood Protection
- Water
- Wastewater
- Solid Waste

SERVICE BUSINESS CODING

- PRIMARY CORE
- SECONDARY CORE
- NON-CORE

Exhibit A - Funding Priority

Service Business Hierarchy

Funding Priority

4

Community Add-ons

Leisure & Culture
Community Beautification
Community Events & Festivals

3

Quality of Life Services

Security and Safety
Parks & Recreation Facilities
Trails: Multi-purpose & Equestrian
Regulating for Community Benefit

2

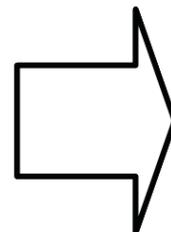
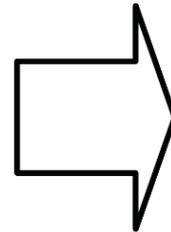
Choice Core Businesses

Land Use & Development Regulation
Emergency Management
Environmental Protection

1

No Choice Core Businesses

Community Governance
Planning the Village's Future
Mobility & Transportation
Drainage and Flood Protection
Water
Wastewater
Solid Waste



Division Businesses

Community Add-ons

- ➔ Distribute a printed Leisure Guide mailed to residents three times per year

Quality of Life Services

- ➔ Provide Parks and Recreation Advisory Board staff liaison
- ➔ Develop and maintain partnerships with sponsors, community groups and local businesses
- ➔ Additional staffing including (1) assistant director

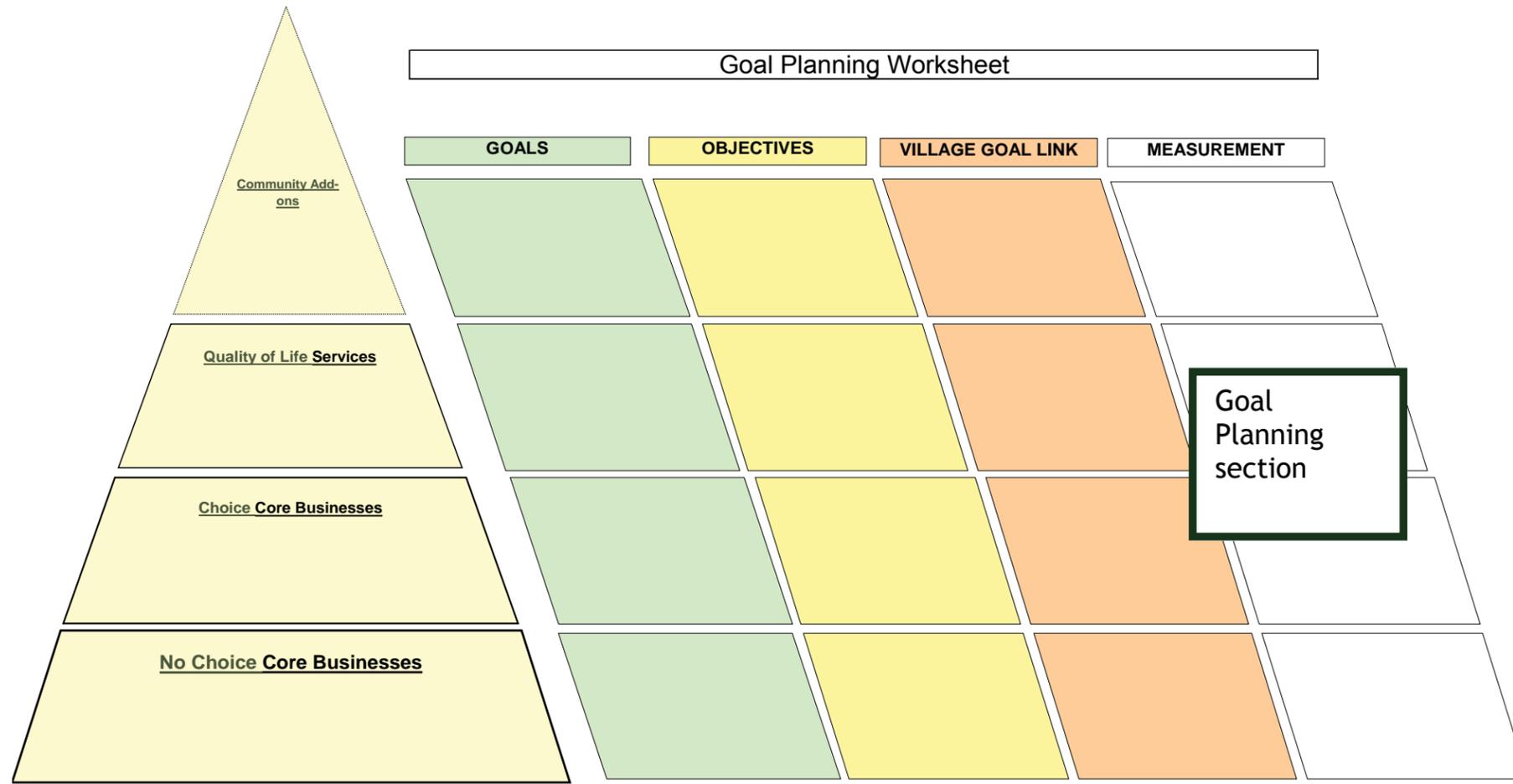
Choice Core Businesses

- ➔ Review and respond to customer issues and complaints
- ➔ Reduce dependency on ad valorem subsidy
- ➔ Administer and oversee background check policy to ensure participant safety
- ➔ Provide Leisure Services information to the public
- ➔ Annually review and evaluate all programming objectives
- ➔ Additional staffing including (1) recreation specialist and (1) CIA IV

No Choice Core Businesses

- ➔ Provide staff to administer and manage all Leisure Services divisions including director, assistant director, project manager and admin asst
- ➔ Review and approve departmental purchasing requests
- ➔ Review and submit an annual budget
- ➔ Develop and enforce department policies and procedures
- ➔ Develop and evaluate annually a master and strategic plan reviewing parks, programming and quality of life services

Exhibit B - Division - Business Hierarchy



Division Businesses based on the Village Businesses

Division Goals based on business level

Division Short-term Objectives to achieve goals

Village Goal being met by division planning

Measure used to indicate success at achieving goals and objectives

Resource assessment of current personnel and operating amounts and additional resources needed by level

2007/2008 budget estimates by level derived from resource assessment

Resources		# Positions	Personnel (List)	2008 Budget Amount	Funding Priority
Have	Need				
			Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers, & Magazine Training & Seminars Memberships Materials & Supplies	0	4
			Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers, & Magazine Training & Seminars Memberships Materials & Supplies	0	3
			Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers, & Magazine Training & Seminars Memberships Materials & Supplies	0	2
			Personnel Outside Services Other Services Miscellaneous Travel Postage Printing & Advertising Office Supplies Books, Papers, & Magazine Training & Seminars Memberships Materials & Supplies	0	1

Detail Expenditure History	Actual					Orig Budget 2007	Business Hierarchy Level 2008				2008 Department Request	DR Variance from Prior Year Budget	Provide Explanation Off-Trend Projections or Changes over \$5,000
	2003	2004	2005	2006	Priority 1		Priority 2	Priority 3	Priority 4				
LEISURE SERVICES ADMINISTRATION													
Budgeted Positions		2	2	3	7	4	6	6	6	6	-1	Eliminates frozen Asst Dtr position	
Expenditure Detail:													
Personnel Total	143,549	118,851	155,368	358,997	792,241	405,575	121,458	-	-	527,033		Note 1	
Operating													
120-5001-572.34-01 Outside Services	1,510	942	66,956	16,781	6,600		25,000	15,000	7,800	40,000	33,400	Note 2	
120-5001-572.34-12 MIS Support	4,954	4,210	-	-	4,500	4,500				4,500	-		
120-5001-572.34-13 Credit Card Charges	20,623	17,175	22,008	20,553	20,000	21,000				21,000	1,000		
120-5001-572.40-01 Miscellaneous Travel	6,021	93	5,508	3,732	4,211	5,000				5,000	789		
120-5001-572.41-01 Postage	5,493	9,446	25,771	10,946	5,000			6,000	6,000		(5,000)	Direct mail flyers	
120-5001-572.43-12 Telecommunications		-	4,215	4,356	9,502	10,000				10,000	498		
120-5001-572.47-01 Printing & Advertising	24,568	27,125	32,952	37,475	30,000	1,000	2,000	2,000		3,000	(27,000)	Note 3	
120-5001-572.48-02 Public Relations	10,306										-		
120-5001-572.51-01 Office Supplies	13,524	13,211	15,468	20,767	16,900	17,000				17,000	100		
120-5001-572.51-02 Materials & Supplies-passport								20,000		20,000			
120-5001-572.52-02 Uniforms & Shoes	-	-	2,220	-	-						-		
120-5001-572.52-04 Vehicle & Equip. Maint.	205	12	64	-	300	315				315	15		
120-5001-572.52-45 Gasoline	611	1,264	299	631	750	700				700	(50)		
120-5001-572.52-75 10th Anniversary			-	81,319	-						-		
120-5001-572.54-01 Books, Papers, & Magazine	1,524	10	339	1,985	1,700	1,800				1,800	100		
120-5001-572.54-02 Training & Seminars	3,793	1,732	2,683	2,550	2,670	3,500				3,500	830		
120-5001-572.54-05 Memberships	1,318	1,528	2,002	2,173	2,000	4,000				4,000	2,000		
Fixed Assets													
Card Reader \$20,000													
Operating Total	94,450	76,749	180,486	203,268	104,133	68,815	27,000	43,000	13,800	130,815	6,682		
LEISURE SERVICES ADMINISTRATION TOTAL	\$ 237,999	\$ 195,600	\$ 335,853	\$ 562,265	\$ 896,374	474,390	148,458	43,000	13,800	\$ 657,848	\$ 6,682		
Revenues													
120-0000-347.20-10 Gold & Plat Sponsors	47,500	39,500	31,000	27,500	30,000	10,000	10,000	10,000		30,000	-		
120-0000-347.60-01 Non Resident Fee	-	-	2,115	29,763	-			20,000	5,000	25,000	25,000	Note 4	
Revenue Total	47,500	39,500	33,115	57,263	30,000	10,000	10,000	30,000	5,000	\$ 55,000	\$ 25,000		

Five-Year division budget history by line item

Incremental budget by level in the service business hierarchy

Department Request budget which maximizes service delivery, variance from prior year and explanation of changes

Funding requests are totaled by priority level with cumulative totals included to illustrate the difference in funding levels and the number of positions required at each level

ACCOUNTING AND TREASURY

Pyramids are broken down by No choice Core Businesses through Community Add-ons according to the Village strategic plan and budget submittals

- Community Add-ons (Priority 4)**
 - ➔ Outside review and analysis
 - ➔ Cost effectiveness analysis of projects, programs
- Quality of Life Services (Priority 3)**
 - ➔ Rate studies and analyses - projections
 - ➔ Provide training - (GFOA, FGFOA) & license renewals for non-required personnel
 - ➔ Assessment, analysis, research & studies for Village-wide functions & programs
- Choice Core Businesses (Priority 2)**
 - ➔ Manage Village investment portfolio
 - ➔ Monitor compliance with grants
 - ➔ Manage Village debt
 - ➔ Provide training - financial - in-house & on-line & license renewals per requirements
 - ➔ Publish annual financial statements
 - ➔ Provide support, assistance, and training to departments including reporting and budget assistance
 - ➔ Maintain awareness of & implement new accounting practices and trends
- No Choice Core Businesses (Priority 1)**
 - ➔ Administer Village annual audit
 - ➔ Maintain financial records
 - ➔ Pay debt service
 - ➔ Develop, implement and monitor compliance with financial rules and regulations, internal control and debt compliance
 - ➔ Receive revenues and pay bills
 - ➔ Develop financial goals and objectives and develop and present annual operating budget

2006/2007 Budget	\$ 992,947
2007/2008 Core Business (Choice & No Choice)	\$ 1,016,310
2007/2008 Department Request	\$ 1,052,810
2007/2008 Total All Levels	\$ 1,171,760

Preliminary Amount Funded for FY 2008 Budget

Summary of 2006/2007 budget, Core Businesses Levels 1 & 2 total budget, department request budget and cumulative total of all levels

Incremental Cost - Community Add-ons \$110,600

- ➔ Special projects and operational audits, review of process changes & implementation, reporting & meeting attendance by outside professionals
- ➔ 1 new accounting position to reduce use of outside consultants and overtime

Incremental Cost - Quality of Life Services \$44,850

- ➔ Independent review services including review of bank reconciliations, implementation of accounting principles, policy studies and updates, rate studies and projections
- ➔ Additional training of personnel
- ➔ Temporary vacancy and special project coverage - 10 weeks
- ➔ Printing of additional copies of the CAFR - color

What's In - Core Business (Choice & No Choice) \$1,016,310

- ➔ Administer annual financial statement and budgetary audits including annual audit fees
- ➔ Internal analysis of programs for fiscal impact
- ➔ Develop, implement and monitor adequacy of and compliance with internal controls and financial rules and regulations
- ➔ Process and review revenues and expenditures, including budgetary controls and financial forecasting
- ➔ Publish monthly, quarterly, and annual financial reports including departmental budgetary and project accounting
- ➔ Prepare for budget workshops and offer departments assistance and training
- ➔ Investment portfolio management services, portfolio monitoring, analytical and reporting
- ➔ Temporary vacancy coverage - 5 weeks
- ➔ Banking charges & special assessment software
- ➔ Printing of required copies of CAFR to ensure compliance with statutory regulations and debt and investment covenants
- ➔ Required training and reference materials
- ➔ 9 positions

\$1,171,760

Detail from budget submittals are broken down into corresponding funding levels and the levels of service at each level shown

	Adopted Budget 2006/2007	FUNDING REQUESTS				Dept Request 2007/2008
		Business Hierarchy Level 2008				
		Priority 1 No Choice	Priority 2 Choice	Priority 3 Quality of Life	Priority 4 Comm. Add ons	
Personnel	713,447	577,622	223,188	-	70,500	800,810 *
Operating	279,500	102,500	113,000	44,850	40,100	252,000
Priority Total		\$ 680,122	\$ 336,188	\$ 44,850	\$ 110,600	
Cumulative Total	\$ 992,947	\$ 680,122	\$ 1,016,310	\$ 1,061,160	\$ 1,171,760	\$ 1,052,810
Positions	9	6	9	9	10	9

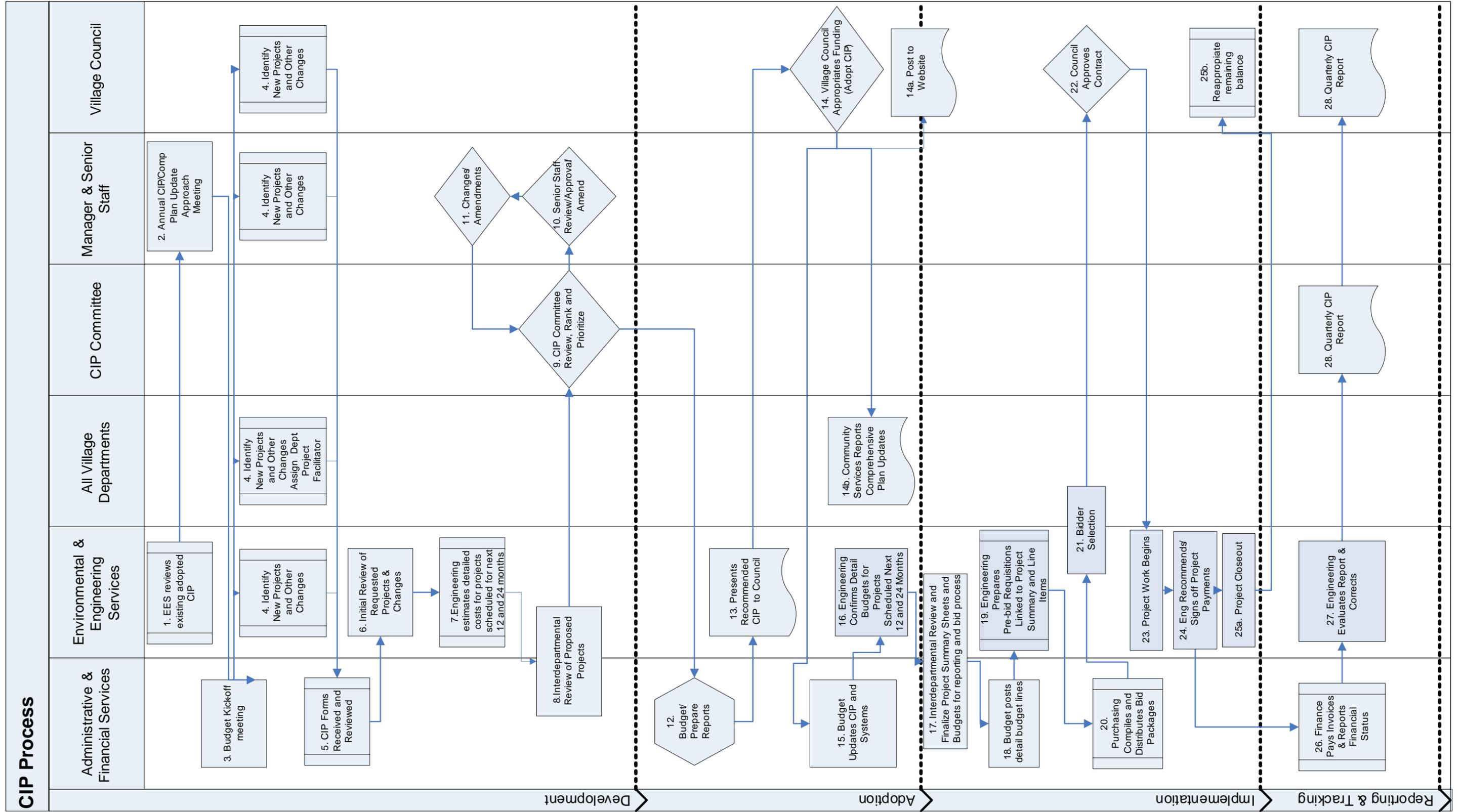
* Includes personnel cost and position count increase for transfer in from Administrative Services

2006/2007 Adopted Budget - Current Level of Service \$992,947

- ➔ Investment portfolio management, analysis and reporting services
- ➔ Printing of CAFR in color to match annual budget publication
- ➔ Audit and budget analytical and final review by outside professionals
- ➔ Annual audit contract
- ➔ Banking Charges
- ➔ Temporary coverage of vacancies and special projects as requested
- ➔ Professional training & memberships for all staff
- ➔ 9 positions (includes one position transfer in from Admin Services)

➔ NEW REQUEST

Funding requests are totaled by priority level with cumulative totals included to illustrate the difference in funding levels and the number of positions required at each level



C O M M U N I C A T I O N

Exhibit F - Capital Improvement Plan Flow Chart

GLOSSARY

-A-

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).

ACLF - *See Assisted Convalescent Living Facility*

ACME

The independent special taxing district created in 1953 to serve as the local government for the Village of Wellington prior to incorporation in 1996.

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.

ADA - *See American Disabilities Act*

Adopted Budget

A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

AED - *See Automated External Defibrillator*

AFT - *See Automatic Funds Transfer*

AICP - *See American Institute of Certified Planners*

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).

American Disabilities Act

The American Disabilities Act provides protection against discrimination to a qualified individual with a disability. This applies to job application procedures, hiring, advancement and discharge of employees, worker's compensation, job training, and other terms, conditions, and privileges of employment.

American Institute of Certified Planners

A professional certification for certified planners. The American Institute of Certified Planners has responsibilities for accreditation (through the Planning Accreditation Board), certification, and continuing education.

American Youth Soccer Organization

This organization is credited as being the leader in establishing groundbreaking youth soccer programs in the United States.

Appropriation

Authorization granted by the Village Council to make expenditures and to incur obligations for specific purposes as set forth in the budget.

ARB - *See Architectural Review Board*

Architectural Review Board

An internal board for the Village of Wellington comprised of residents that adopts various schedules of approved materials, designs and charts of approved colors; hears and decides on appeals; approves alternatives to the criteria; reviews and approves plans for multi-family and non-residential development.

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.

Assisted Convalescent Living Facility

A facility that provides care to disabled and aging populations on an ongoing basis.

Attrition

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

Automated External Defibrillator

A portable electronic device that automatically diagnoses the potentially life threatening cardiac arrhythmias in a patient, and is able to treat them by application of electrical therapy which stops the arrhythmia, allowing the heart to re-establish an effective rhythm.

Automatic Funds Transfer

Transactions which occur through computer networks and which do not require direct management.

AYSO - *See American Youth Soccer Organization*

-B-**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.

Base Budget

Cost of continuing the existing levels of service in the current budget year.

BEER - See Bureau of Economic and Business Research

Benchmark

Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between the organization and best-in-class performers, the identification of process differences that account for the gap, and the adaptation of key processes for implementation in the organization in an effort to close the gap. The Village of Wellington uses benchmarking to help provide information internally and externally about the efficient delivery of quality services.

Best Management Practices

Applications designed to reduce phosphorus losses in drainage waters to an environmentally acceptable level.

BMPs - See *Best Management Practices*

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.

Bureau of Economic and Business Research

Conducts studies and releases statistical data on Florida's population and economy.

-C-

CADD - See *Computer Aided Drafting and Design*

CAFR - See *Comprehensive Annual Financial Report*

Capital Improvement Plan

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.

CAPRA - See *Commission for Accreditation of Parks and Recreation Agencies*

Cardio Pulmonary Resuscitation

An emergency medical procedure for a victim of cardiac arrest or, in some circumstances, respiratory arrest

CBAA - *See Construction Board of Adjustment and Appeals*

CEB - *See Code Enforcement Board*

CERP - *See Comprehensive Everglades Restoration Plan*

Certified Public Accountant

The statutory title of qualified accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional state education and experience requirements for certification as a CPA.

CIP - *See Capital Improvement Plan*

Citizens on Patrol

A volunteer unit of the Palm Beach County Sheriff's Office that monitor activities in neighborhoods as a means of deterring crime.

CLF - *See Congregate Living Facility*

COBRA - *See Consolidated Omnibus Budget Reconciliation Act*

Code Enforcement Board

An internal board for the Village of Wellington comprised of residents that adopt rules for the conduct of its hearings; subpoena alleged violators, witness and evidence to its hearings; take testimony under oath and issue orders commanding whatever steps are necessary to bring a violation into compliance.

CODP - *See Community Olympic Development Program*

COLA - *See Cost of Living Adjustment*

Commodity

An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, gasoline and oil.

Commission for Accreditation of Parks and Recreation Agencies

Administers a rigorous program based on self-assessment and peer review using national standards of best practice to better promote the quality of agency services and delivery systems.

Community Olympic Development Program

The mission of the Community Olympic Development Program is to partner with national governing bodies and community sports groups to enhance high quality intermediate sports programs for talented youth to maximize their potential in Olympic sports.

Comprehensive Annual Financial Report

A financial report that goes beyond the minimum requirements of generally accepted accounting principles thereby evidencing the spirit of transparency and full disclosure.

Comprehensive Everglades Restoration Plan

The framework and guide to restore, protect and preserve the water resources of the greater Everglades ecosystem.

Computer Aided Drafting and Design

The use of a wide range of computer-based tools that assist engineers, architects and other design professionals in their design activities.

Congregant Living Facility

A senior living facility where seniors that require some assistance with activities of daily living but wish to live as independently as possible and do not require skilled medical care on a regular basis.

Consolidated Omnibus Budget Reconciliation Act

Provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates.

Construction Board of Adjustment and Appeals

An internal board for the Village of Wellington comprised of residents that has the power to hear appeals of decisions and interpretations of the building official and consider variances of the technical codes.

Consumer Price Index

A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees that are hired through a private firm.

COP - *See Citizens on Patrol*

CORPS - *See United States Army Corps of Engineers*

Cost-of-living Adjustment

An increase in salaries to offset the adverse effect of inflation on compensation.

Council - Manager Government

A system of local government that combines political leadership of elected officials in the form of a governing body, with day to day management by a Village Manager

CPA - *See Certified Public Accountant*

CPI - *See Consumer Price Index*

CPR - *See Cardio Pulmonary Resuscitation*

-D-

DBO - *See Design Build Operate*

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service

Principal and interest requirements on outstanding debt 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.

DEP - *See Department of Environmental Protection*

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.

Department of Environmental Protection

A federal agency charged with proposing and enforcing environmental law.

Department of Transportation

The agency charged with the establishment, maintenance, and regulation of public transportation.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Design Build Operate

An owner develops a conceptual plan for a project, then solicits bids from joint ventures of architects and builders for the design and construction and operation of the project.

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.

Development Review Committee

The purpose of the Development Review Committee is to review site plans for specific types of development to ensure compliance with all appropriate land development regulations and consistency with the Comprehensive Plan.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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.

DOT - *See Department of Transportation*

DRC - *See Development Review Committee*

-E-

EAR - *See Evaluation and Appraisal Report*

Economic Development

The process of attracting new businesses by use of incentives or innovative financing methods.

Education Committee

An internal board for the Village of Wellington comprised of residents that monitors and develops actions which may impact Wellington schools.

EEO - *See Equal Employment Opportunity*

Effectiveness

Producing a decided, decisive or desired effect.

Efficiency

Effective operation as measured by a comparison of production with cost as in energy, time and money, or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

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.

Environmental Protection Agency

The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

EPA - *See Environmental Protection Agency*

EPC - *See Equestrian Preserve Committee*

Equal Employment Opportunity

Federal agency in charge of administrative and judicial enforcement of the federal civil rights laws, and providing compliance education and technical support to end employment discrimination in the United States.

Equestrian Preserve Committee

An internal board for the Village of Wellington comprised of residents that provides advice upon the request of Council or the Planning, Zoning and Adjustment Board on all aspects of protecting and preserving land in the preserve as equestrian.

Equivalent Residential Connections

A calculation used to determine demand of potable water supply based on the water usage of a typical, single family, residential property.

ERC - *See Equivalent Residential Connections*

Evaluation and Appraisal Report

Pursuant to Florida Statute each local government shall adopt an evaluation and appraisal report once every 7 years assessing the progress in implementing the local government's comprehensive plan.

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.

-F-**Fabulous Landscapes of Wellington Earning Recognition**

The Village Tree Board Special Project Subcommittee selects nominations received from residents for outstanding landscapes in the community and places an award in the residents' garden.

FCC - *See Federal Communications Commission*

FDEP - *See Federal Department of Environmental Protection*

FDOH - *See Florida Department of Health*

FDOR - *See Florida Department of Revenue*

FDOT - *See Florida Department of Transportation*

Federal Communications Commission

The Federal Communications Commission (FCC) regulates interstate and international communications by radio, television, wire, satellite and cable.

Federal Emergency Management Association

Agency of the US government tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

FEMA - *See Federal Emergency Management Association*

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.

Financing

Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed or received from a grant.

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.

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FLOC - *See Florida League of Cities*

FLOWER - *See Fabulous Landscapes of Wellington Earning Recognition*

Florida Department of Environmental Protection

The lead agency in state government for environmental management and stewardship.

Florida Department of Health

The mission of the Florida Department of Health is to promote and protect the health and safety of all Floridians.

Florida Department of Revenue

The lead agency in state government for the collection of general tax administration; administers 36 taxes and fees.

Florida Department of Transportation

A decentralized agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

Florida League of Cities

Comprised of City officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences established the League in 1922.

Florida Municipal Insurance Trust

A one of a kind trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

Florida Municipal Loan Council

The authorizing body of the Florida Municipal Loan Program, sponsored and administered by the Florida League of Cities, to provide funds to state municipalities for capital improvements, renovations, additions and debt refinancing.

Florida Power and Light

Investor-owned utility company providing electric power throughout Florida.

Florida Recreation Development Assistance Program

A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.

Florida Recreation and Park Association

The Florida Recreation and Park Association is a non-profit organization dedicated to the promotion, preservation, and advocacy of the Parks, Recreation, and Leisure Services profession.

FMIT - See *Florida Municipal Insurance Trust*

FMLC - See *Florida Municipal Loan Council*

FPL - See *Florida Power and Light*

FRDAP - See *Florida Recreation Development Assistance Program*

FRPA - See *Florida Recreation and Park Association*

FTE - See *Full Time Equivalent*

Full Time Equivalent

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.

-G-

GAAP - See *Generally Accepted Accounting Principles*

GASB - See *Governmental Accounting Standards Board*

GRRREAT

Program to encourage employees to bring solutions to management.

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 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

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Geographic Information System

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.

GFOA - See *Government Finance Officers Association*

GIS - See *Geographic Information System*

GO - See *General Obligation Bond*

Goal

A statement of broad direction, purpose or intent based on the needs of the community. a goal is general and timeless.

Government Finance Officers Association

The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board

The board is used to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Governmental Accounting Standards Board (GASB)

The authoritative accounting and financial reporting standard-setting body for governmental entities.

-H-**Health Reimbursement Account**

An arrangement where the employer reimburses an employee for health expenses not covered by the group health insurance plan -- deductibles or co-insurance amounts, for example.

HOA - *See Home Owners Association*

HOME - *See Home Investment Partnership Program*

Home Investment Partnership Program

A program that provides formula grants to States and localities that communities use—often in partnership with local nonprofit groups—to fund a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or home ownership or provide direct rental assistance to low-income people.

Home Owners Association

The governance function of a common interest development. This governance, created by the real estate developer, is given the authority to enforce the covenants, conditions, and restrictions of managing the common amenities of the development.

HRA - *See Health Reimbursement Account*

HTE

SunGard HTE is a company that offers enterprise-wide software and service solutions that excel in helping municipalities, government agencies, and utilities connect their departments, staff, citizens, and businesses with critical information and services. In this regard, HTE is contracted to provide the Village with comprehensive Information Technology management and support in addition to its best-in-class software.

HUD - *See Department of Housing and Urban Development*

-I-

ICMA - *See International City Management Association*

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.

International City Management Association

The professional and educational organization for chief appointed managers, administrators and assistants in cities, towns, counties and regional entities.

-J,K,L-

LDR - *See Land Development Regulation*

Land Development Regulation

are adopted by the Village Council to regulate the use of land, including the following: the development review process including comprehensive plan amendments, rezonings, and site and plan reviews; establishment of zoning districts including planned development districts; specific land uses permitted and prohibited within zoning districts; building limits including height, size and setbacks; architectural review standards for nonresidential buildings; subdivision and platting of land; landscaping and buffering; environmental preservation and tree protection; provision of adequate public services including drainage, traffic circulation standards, water and sewer, and parks and recreation; sign regulations; impact fees; and vehicle parking and loading standards.

Level of Service

Services or products which comprise actual or expected output of a given program.

Line-item Budget

A budget prepared along departmental lines that focuses on what is to be bought.

LOS - *See Level of Service*

-M-**Maintenance of Traffic Certification**

Certification enables certificate holder to interpret maintenance of traffic plans and ensure that they are being adhered to at project sites.

Mechanical Integrity Test

Mechanical integrity test required by law for deep well injection process.

MGD - *See Million Gallons Per Day*

Mill

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

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.

Million Gallons Per Day

Million gallons per day production at Water Treatment and/or Wastewater Treatment Plant.

Mission

The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

MIT - See *Mechanical Integrity Test*

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).

MSTU - See *Municipal Services Taxing Unit*

Multiple Transmitting Unit

A device used to remotely read water meters.

Multi Use Planned Development

a zoning district that encourages the development of a compatible mixture of land uses which may include residential, retail/commercial, professional and business offices, personal services, recreation and entertainment, and other related uses. The compatibility and interaction between mixed uses is addressed through adoption of Master Plan and a detailed site plan which provided for such items as design character, integration of uses, and internal compatibility of land uses.

Municipal Services Taxing Unit

A funding mechanism for community members to create, through approval of the Board of County Commissioners, a special taxing district to make improvements to their neighborhood and/or community area.

Municipality

A primarily urban political unit having corporate status and usually powers of self-government.

MUPD - See *Multi Use Planned Development*

MXU - See *Multiple Transmitting Unit*

-N,O-**National Incident Management System**

The National Incident Management System (NIMS) represents a core set of doctrine, concepts, principles, terminology, and organizational processes that enables effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines

NIMS - See National Incident Management System**Objective**

Something to be accomplished in specific, well-defined, and measurable terms and which is achievable within a specific time frame.

OPEB - See *Other Post Employment Benefits*

Operating Budget

A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the Village.

Operating Expenditures

The cost for personnel, materials and equipment required for a department to function.

Operating Revenue

Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings and grant revenues.

Other Post Employment Benefits

Refers to "other post-employment benefits," meaning other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

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.

-P,Q-**Palm Beach County Sheriff's Office**

The local law enforcement entity for Palm Beach County. Wellington became Palm Beach County Sheriff's Office first "contracted policing district". The Wellington District has since served as the model for other PBSO - Municipal partnerships.

Park Renaming Committee

An internal board for the Village of Wellington comprised of residents charged with the responsibility of proposing at least three names to the Village Council for the naming or renaming of a particular park or prominent park feature or facility within a park.

Parks and Recreation Advisory Board

An internal board for the Village of Wellington comprised of residents that makes recommendations concerning the development of parks, parkways, playgrounds and other recreational facilities within the Village.

Parts Per Billion

Denote low concentrations of chemical elements. Also known as mixing ratios, they are often used to denote the relative abundance of trace elements in the Earth's crust, trace elements in forensics or other analyses, dissolved minerals in water, or pollutants in the environment.

PBSO - *See Palm Beach County Sheriff's Office*

PE - *See Professional Engineer*

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Periphyton-based Stormwater Treatment Area

A water quality treatment system that utilizes "Periphyton" as a dominant component. Periphyton is a mat-like assemblage of algae, phytoplankton and other microscopic organisms that occurs naturally in the Everglades. Periphyton is important to phosphorus removal technology because it has been demonstrated that the calcareous mat removes phosphorus from water.

Personal Services

All costs relating to compensating employees, including salaries, 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.)

Planned Unit Development

An area of land that is to be developed under unified control; that may consist of two or more compatible uses; that may be granted flexibility from more traditional zoning requirements including permitted uses, density and intensity, and dimensional requirements such as building height or setbacks; and is controlled by an approved master plan and development order. The flexibility to deviate from the more traditional zoning requirements generally is granted in return for one or more benefits to the public, including preservation of environmental resources, dedication of land for public purpose, or design features which promote compact, sustainable development.

Planning, Zoning and Adjustment Board

An internal board for the Village of Wellington comprised of residents that makes recommendations regarding proposed amendments to the comprehensive plan, to land development regulations and on applications for rezoning and development permits.

Planning, Zoning and Building

Department consisting of Planning & Zoning, Code Compliance and Building divisions, performing comprehensive planning, code enforcement, building inspection and permitting functions.

POA - *See Property Owners Association*

POP - *See Problem Oriented Policing*

PPB - *See Parts Per Billion*

PRAB - *See Parks and Recreation Advisory Board*

Principal

The base amount of a debt, which is the basis for interest computations.

Prior Year Encumbrance

An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Problem Oriented Policing

An approach to policing in which discrete pieces of police business (each consisting of a cluster of similar incidents, whether crime or acts of disorder, that the police are expected to handle) are subject to microscopic examination (drawing on the especially honed skills of crime analysts and the accumulated experience of operating field personnel) in hopes that what is freshly learned about each problem will lead to discovering a new and more effective strategy for dealing with it.

Professional Engineer

A professional designation for persons who have fulfilled the education and experience requirements and passed the rigorous exams that, under state licensure laws, permit them to offer engineering services directly to the public.

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.

Property Owners Association

The purpose of a property owners association (which is similar to a home owners association) is to maintain, enhance and protect the common areas and interests of an association (also called a subdivision or neighborhood).

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.

PUD - *See Planned Unit Development*

PS - *See Pump Station*

PSTA - *See Periphyton-based Stormwater Treatment Area*

Public Safety Committee

An internal board for the Village of Wellington comprised of residents that provides information regarding community safety; assist in the Village's Disaster Preparedness Plan; promote safety education and assist in establishing Neighborhood Watch groups.

Pump Station

Facilities including pumps and equipment for pumping fluids from one place to another. They are used for a variety of infrastructure systems that many people take for granted, such as the supply of water to canals, the drainage of low-lying land, and the removal of sewage to processing sites.

PZAB - *See Planning, Zoning and Adjustment Board*

PZB - *See Planning, Zoning and Building*

-R-

Renewal, Replacement and Improvement Account

A designation of operating reserves for future capital needs.

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.

Retirement Health Savings Account

A voluntary contribution offered by the Village to employees. Monies contributed to the account 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 account for employees who leave the Village with over 10 years of service.

Revenue

Money received from all sources (with the exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue

Taxes, user fees and other sources of income received into the Village treasury for public use.

Revenue Bond

This type of bond is backed only by the revenues from a specific enterprise or project.

Reverse Osmosis

A separation process that uses pressure to force a solvent through a membrane that retains the solute on one side and allows the pure solvent to pass to the other side.

RHS - *See Retirement Health Savings Account*

Right of Way

Land the Village owns and maintains.

RO - *See Reverse Osmosis*

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.

ROW - *See Right of Way*

RR&I - *See Renewal, Replacement and Improvement Account*

-S-

SARA - *See Scanning, Analysis, Response and Assessment*

SCADA

A system that collects data from various sensors from remote locations and then sends this data to a central computer which then manages and controls the data.

SCALA

The character generator software that enables the Village to graphically display Job Opportunities, Meeting Announcements, and News and Community Events on Channel 18, Wellington's government access cable television station.

Scanning, Analysis, Response and Assessment

A public safety program which identifies problems through following the four steps in the problem identification process: scanning, analysis, response, and assessment (SARA). Areas are scanned to identify possible crime problems. Detailed analysis is conducted to confirm suspicions and a determination is made that a crime problem exists or does not exist. If so, a response is developed. The advantage of SARA plans compared to traditional law enforcement methods is that they provide logical direction of scarce law enforcement resources at precise crime problems and increase the accountability of law enforcement agencies.

Service

A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

SFWMD - *See South Florida Water Management District*

Solid Waste Authority

The agency responsible for providing an integrated solid waste management and recycling system for Palm Beach County, Florida.

SOP - *See Standard Operating Procedure*

South Florida Water Management District

The agency responsible for regional flood control, water supply and water quality protection as well as ecosystem restoration.

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.

Standard Operating Procedure

A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

STA-1E

Stormwater Treatment Area 1E (STA 1-E) owned and operated by the South Florida Water Management District, is a vast, constructed wetlands that use vegetation to naturally cleanse excess nutrients from water before it enters the Everglades.

Strategic Initiative for Village Excellence

An internal program within the Village that promotes awareness, excellence and positive approach for employees' contributions in the Village work place.

STRIVE - *See Strategic Initiative for Village Excellence*

Surface Water Action Team

The team created as part of the initiative to comply with the Everglades Forever Act. A combination of well recognized experts including a former US District Attorney and several engineering firms, as well as Village staff.

Surface Water Improvement and Management

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

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.

SWA - *See Solid Waste Authority*

SWAT - *See Surface Water Action Team*

SWIM - *See Surface Water Improvement and Management*

SWM - *See Surface Water Management*

-T-**Taxes**

Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens.

TLC²

The National Recreation and Park Association recently launched Operation TLC² Making Communities Safe, a national initiative to advance the leadership role of parks and recreation in their effort to make their communities safer by implementing national guidelines for properly qualifying and credentialing volunteers. The Village of Wellington is a charter organization and was the first municipal parks and recreation agency in the state to sign on to this national program.

Tree Board

An internal board for the Village of Wellington comprised of residents that develop an annual work plan in accordance with Tree City USA guidelines; submit estimated annual expenses and review planting with the Public Works Director.

TRIM - *See Truth in Millage*

Truth in Millage

A law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. The Notice of Proposed Property Taxes is known as the TRIM notice.

-U-

UASI - *See Urban Area Security Initiative Grant Program*

Un-designated/Unreserved Fund Balance

On-hand cash which is not recognized or designated as a budget funding source.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

United States Army Corps of Engineers

The agency responsible for investigating, developing and maintaining the nation's water and related environmental resources.

United States Department of Agriculture

A federal agency used to develop and execute policy on farming, agriculture and food. It aims to meet the needs of farmers and ranchers, promote agricultural trade and production, work to assure food safety, protect natural resources, foster rural communities and end hunger, in America and abroad.

Urban Area Security Initiative (UASI) Grant Program

The program provides financial assistance to address the unique multi-discipline planning, operations, equipment, training, and exercise needs of high-threat, highdensity Urban Areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

USACE - *See United States Army Corps of Engineers*

USDA - *See United States Department of Agriculture*

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, class registrations, tenant rental and concessions.

-V, W-**Water Environment Federation**

Trade association focused upon preserving and enhancing the global water environment.

Wastewater Treatment Facility

The process of removing contaminants from wastewater, both runoff and domestic. It includes physical, chemical and biological processes to remove physical, chemical and biological contaminants. Its objective is to produce a waste stream (or treated effluent) and a solid waste or sludge also suitable for discharge or reuse back into the environment

Water Treatment Facility

A facility that utilizes processes for removing contaminants from a raw water source.

WCC - *See Wellington Community Center*

WEF - *See Water Environment Federation*

Wellington Community Center

A recreational facility located within the Village of Wellington that encompasses over 18 acres and a 28,000 square foot multi-use facility. This location also houses the Aquatics and Tennis Centers.

Wellington Information Network

Division of Administrative and Financial Services responsible for the design, coordination and publication of communications and public information to citizens and employees through marketing, print and the media.

WIN - *See Wellington Information Network*

Workload Indicators

Statistical and historical measures of the service level provided or workload completed by each Division within the Village.

WTF - *See Water Treatment Facility*

WWTF - *See Wastewater Treatment Facility*

-X, Y, Z-

ZTA - *See Zoning Text Amendment*

Zoning Text Amendment

A proposed amendment to the text of the Village's Land Development Regulations. The proposed amendment may affect a single portion of an article, section or subsection of the LDRs or may broadly propose to change all or a major portion of an entire article. All proposed ZTAs must be approved by the Village Council before a ZTA is considered as an official amendment to the LDRs.

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