



Village of Wellington



8 Concepts for the Future

Village Center

Housing Reinvestment

Medical Arts District

Town Center

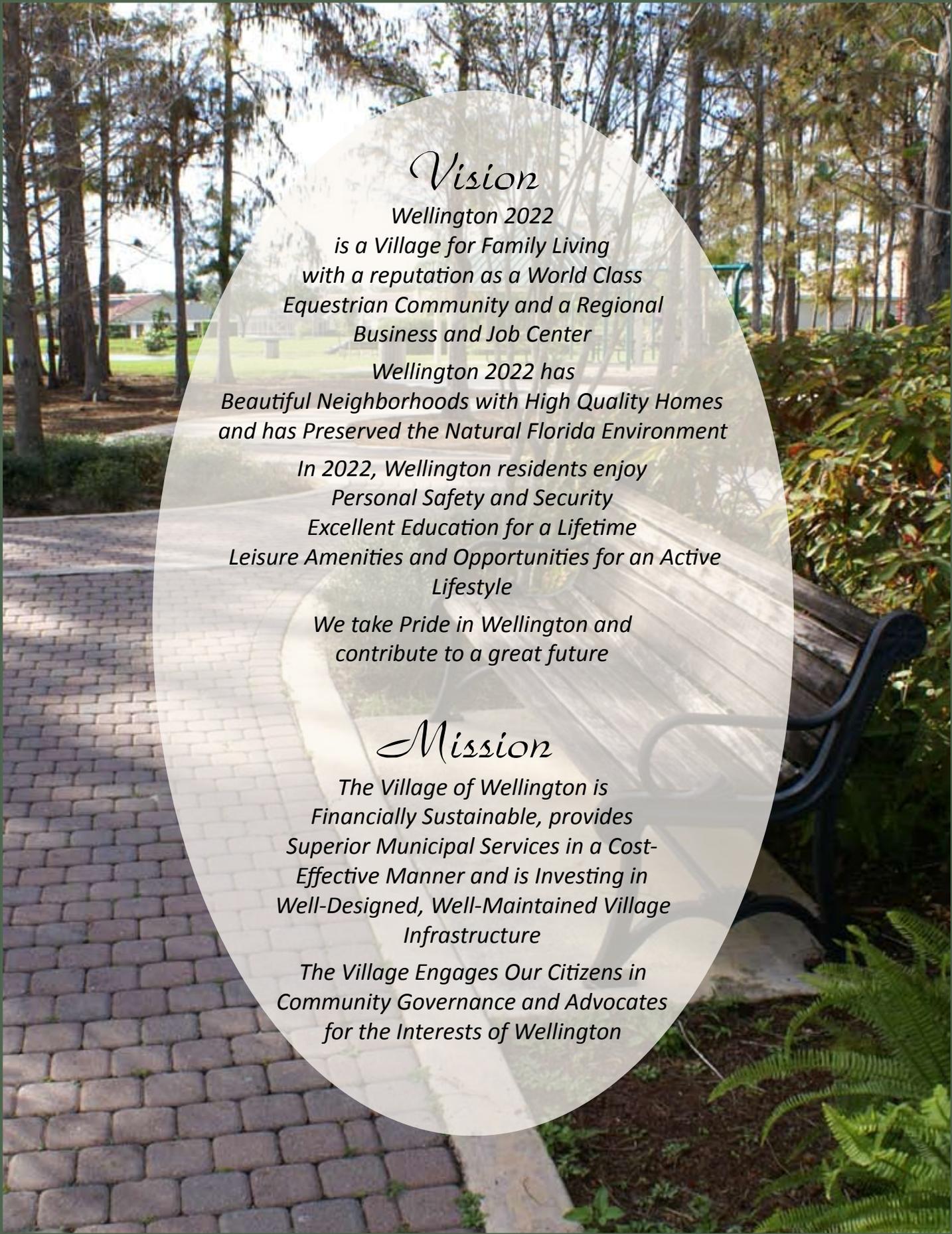
Forest Hill Boulevarding

Flex Zoning District

Industry

Comprehensive Annual Budget

Fiscal Year 2008-2009



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



Darell Bowen
Mayor



Dr. Carmine A. Priore
Vice Mayor



Lizbeth Benacquisto
Councilwoman



Robert S. Margolis
Councilman



Matt Willhite
Councilman

SENIOR LEADERSHIP TEAM



Paul Schofield
Village Manager



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



John Bonde
Director of Operations



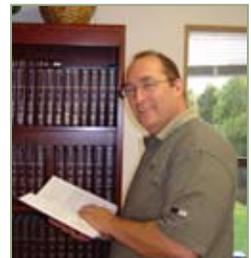
Awilda Rodriguez
Village Clerk



Mireya P. McIlveen
*Deputy Director of Administrative
& Financial Services*



Jim Barnes
Deputy Director of Operations



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

Darell Bowen, Mayor
Dr. Carmine A. Priore, Vice Mayor
Lizbeth Benacquisto, Councilwoman
Robert S. Margolis, Councilman
Matt Willhite, Councilman

Village Manager

Paul Schofield

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

It is our privilege to present the operating budget and strategic planning document accompanied by the capital improvement plan for the 2008/2009 fiscal year. This document presents the overall action plan for allocating the resources of the Village to a variety of programs necessary to achieve the Village's vision. This vision promotes a family atmosphere, a safe community, stable property values, with quality infrastructure.

As anticipated, property tax reform was enacted in 2008 and became a central influence on budget decisions for the new fiscal year. Understanding that citizens wanted to see reduced property taxes, the budget challenge was to develop a budget balanced at or below last years rate of 2.34 mills. It is important to understand that the impacts of tax reform alone would have produced fewer tax dollars. The combination of tax reform and declining property values resulted in a large loss of tax dollars. The combination of rising personnel & operating costs, particularly public safety, fuel, electric, solid waste costs and decreasing home values complicated the task even more. Some of the major issues we face are:

- Taxable value of properties in the Village is down over 7%
- Property tax revenues are budgeted \$1.3 million less from last year
- Other governmental revenues decreased by \$3.9 million
- A South Florida inflation rate of almost 5%
- An additional \$1.8 million required for road improvements
- Solid Waste contract increase of \$1 million
- An increase of \$500,000 in law enforcement costs
- Fuel costs up by over 30% and electric costs up 20%
- Water and wastewater plant expansions required at a time of revenue loss due to lower usage and growth

We continue to be well prepared to meet these challenges. Fiscal year 2008 saw the implementation of our updated strategic plan and prioritization model that supports our budget and capital planning processes. The basic framework of our budgetary process is laid out in our service business hierarchy model. Every funding recommendation is evaluated using this four-tiered approach:

1. No Choice Core Businesses
2. Choice Core Businesses
3. Quality of Life
4. Add-Ons

The main initiatives which shaped the FY 2009 budget were developed in response to our economic and legislative challenges and contribute to our sound financial position and its sustainability. The focus areas of those initiatives are:

Investment in Infrastructure

- Focus on existing infrastructure and enhanced maintenance programs for Village facilities, roadways and hard-scapes
- Reduce debt balances

Go Green

- Develop a proactive standard in green initiatives to lead our community toward a sustainable, eco-friendly environment

Economic Development

- Pursue economic, environmental, and equity/social sustainability through development and community partnerships
- Attract businesses, foster growth of quality jobs, and develop housing clusters that support our community identity

IT Governance & Technology

- Develop a comprehensive Information Technology investment and management strategy which strengthens and streamlines delivery of service, while extending data collection and reporting capabilities

Customer Relations Management

- Invest in a system to easily collect, process, evaluate and disseminate customer relations data for improved performance and efficiency

Performance Management

- Develop a results-based Performance Management System that links budgeting, reporting, and outcomes to action plans

The Village is committed to the efficient delivery of quality services to its citizens. Our ability to respond early to economic challenges as well as thorough long-term planning are key factors in maintaining the fiscal health of Wellington.

Sincerely,



Paul Schofield
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 separate publication of our FY 2009 Capital Improvement Plan provides detail of budgeted capital expenses.

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. The Economic Outlook portion of this section provides information and data used in compiling the FY 2009 budget.

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.

Budget Overview

Presents an overview of the fiscal year 2009 Budget for all funds including the budget calendar and budget process for fiscal year 2009 budget preparation. Describes sources of funds or revenue use of funds or expenditures; forecasts of future impacts to the budget, assumptions made for the forecast and presents 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. Analysis of financial performance are included

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. The department summaries section is ordered by division summaries and includes:

- Mission Statement** The basic department/division purpose
- Function** The primary role or tasks performed by each divisional unit
- Strategic Plan Link** Shows the original Village core values fulfilled by the department/division mission and its goals
- Expenditure Summary** A comparison of actual and budgeted expenditures by type for fiscal years 2006/2007 through 2008/2009 including the budgeted positions for the same periods
- Staffing** Details the position and Full Time Employee (FTE) count for the division
- 2008/2009 Broad Goals & Objectives** . . . High level goals for the division that relate to the strategic plan followed by the tasks and initiatives assigned to meet those goals
- Performance Measures** The measurement of the objectives attempted for the division
- Prior Year Highlights** Significant accomplishments for the division

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 document.

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.

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.



C. Oliver Wellington

Prior to Incorporation, ACME Improvement District

- | | | | |
|-------------|--|-------------|--|
| 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 | 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 |
| 1959 | Adopted Plan of Reclamation incorporating canals, pumping stations, roads and related facilities | 1990 | Amendment to District's enabling legislation providing for the popular election of a Board of Supervisors - Previously the Board of Supervisors was elected by acreage vote |
| 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 | 1992 | First time District governed by five popularly elected Board members acting as the policy making body of the District |
| | | 1994 | Amendment to District's enabling legislation to include 476 acres and to modify the notification requirements associated with the Plan of Reclamation |

After Incorporation, Village of Wellington



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



Grand Opening - Mall at Wellington Green

- 2001** Celebrated the Village's Fifth Anniversary
 - 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

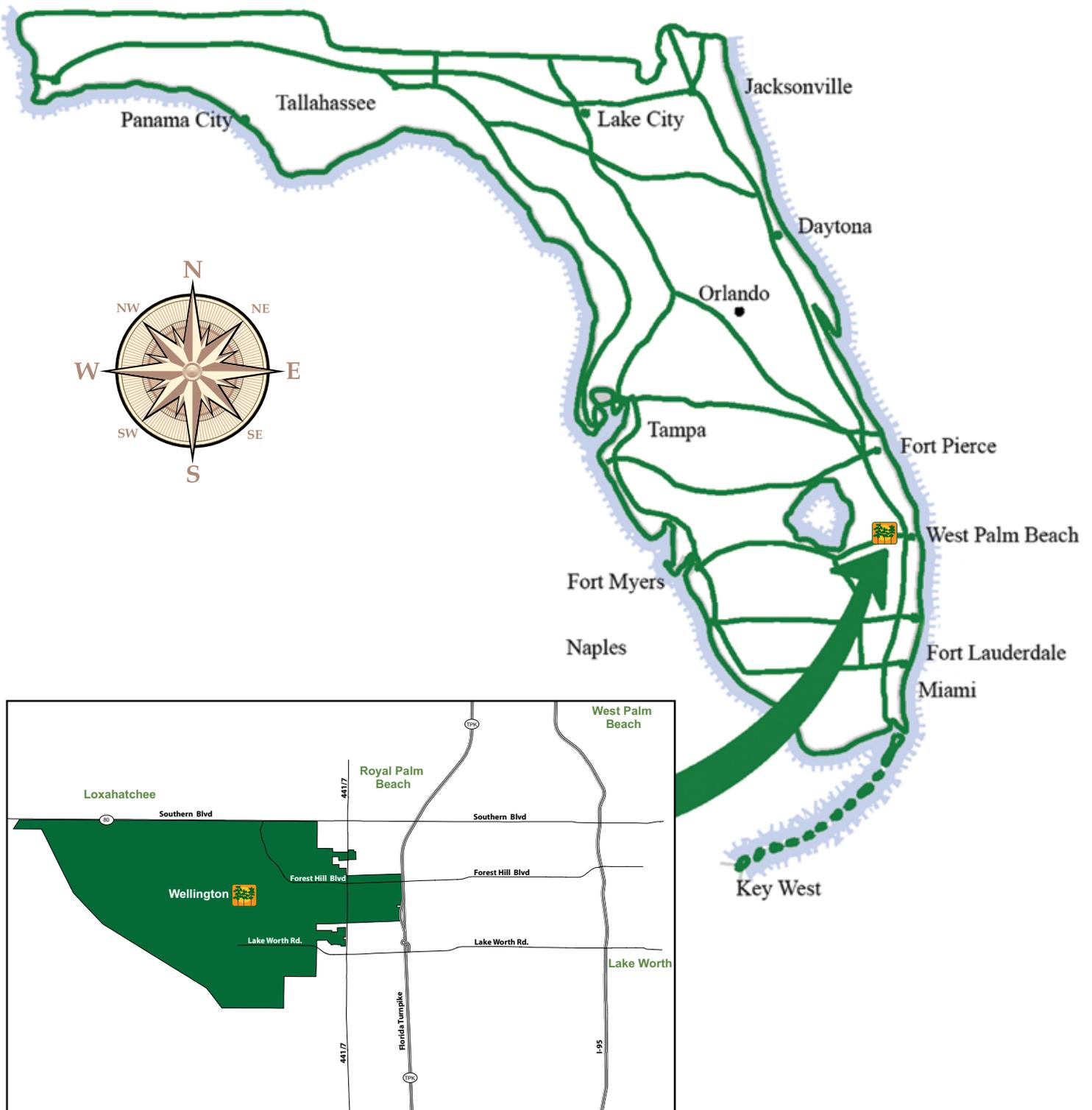
- 2003** CNN names Wellington the 7th Best City on the East Coast in which to Live
- 2005** Implemented Everglades Forever Act compliance program
- 2007** Adopted and implemented the Wellington Vision 2022 Strategic Plan initiative
- 2008** Completed and dedicated the Wastewater Treatment Plant Wetlands Park



Peaceful Waters Sanctuary

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.



VILLAGE AT A GLANCE

Date of Incorporation	December 31, 1995
Date Operational as Municipality	March 28, 1996
Form of Government	Council/Manager
Area	44.7 Square Miles
Total Adopted Fiscal Year 2008/2009 Budget (Includes Enterprise Funds)	\$92.9 million
Assessed Taxable Property Valuation	\$7.2 billion

VILLAGE DEMOGRAPHICS

POPULATION (AS OF APRIL 1ST EACH YEAR)

2006 (est.)	55,564
2007 (est.)	55,259
2008 (est.)	55,076
2009 (projected)	55,627
2018 (projected)	60,838

RESIDENT STATISTICS

Median Age	36.9
Average Household Size	2.94
Average Taxable Value	\$299,268

RACIAL COMPOSITION

Caucasian and other races	78.3%
African American	9.7%
Asian	3.2%
Some other or two or more races	8.8%

LAND USAGE

Residential	25.025 sq. miles
Commercial	1.3 sq. miles
Industrial	0.19 sq. miles
Recreational/Open Space/STA	17.2 sq. miles
Community Facilities	0.88 sq. miles
Developed	41.3 sq. miles
Undeveloped	3.4 sq. miles

ECONOMIC ENVIRONMENT

OCCUPATIONAL LICENSES - FIVE YEAR TREND

2004	3,356
2005	3,988
2006	4,431
2007	5,007
2008	5,190

TOP TEN EMPLOYERS

<u>Company</u>	<u># of Employees</u>
PBC School District	1081
Wellington Regional Medical Center	800
Publix Supermarkets	471
Village of Wellington	300
J C Penney	200
Nordstrom	200
Macy's	150
Dillard's	150
McDonald's	90
Palm Beach County Sheriff's Office	89

BOND RATINGS

Moody's	Aa3
Fitch	AA

PER CAPITA DEBT

Governmental Debt per Capita	\$366
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EDUCATION

AREA SCHOOLS

Elementary

	<u>Enrollment</u>
Binks Forest	1,095
Elbridge Gale	942
Equestrian Trails	1,136
New Horizons	647
Panther Run	777
Wellington	779

Middle Schools

Emerald Cove	1,136
Polo Park	1,088
Wellington Landings	1,139

High Schools

Palm Beach Central	2,883
Wellington	2,145

Total* **13,767**

FCAT RESULTS

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>
	*VOW/County	VOW/County	VOW/County	VOW/County
Elementary				
Grade 3	336/311	359/335	-	-
Grade 4	343/320	358/331	350/319	-
Grade 5	326/306	355/338	-	333/319
Middle				
Grade 6	333/312	336/317	-	-
Grade 7	332/314	335/318	-	-
Grade 8	328/311	343/329	313/305	333/309
High				
Grade 9	330/314	329/314	-	-
Grade 10	324/307	340/329	318/305	-
Grade 11	-	-	-	321/309

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

SERVICE STATISTICS			
ELECTIONS			STREETS & SIDEWALKS
Registered Voters	33,418		Miles of paved public streets
Voter Turnout	4,684		Centerline miles
			Lane miles
ANNEXATIONS			Miles of paved private streets
Original Acreage (1996)	18,353		Centerline miles
18 Annexations (to October 2007) Acres	<u>10,255</u>		Lane miles
Total Acreage	28,608		Total Centerline miles
DRAINAGE DISTRICTS			Total Lane miles
Acme Drainage District Acres	20,651.7		Miles of unpaved streets
Lake Worth Drainage District Acres	2,613.9		Miles of bike/pedestrian paths
Pine Tree Drainage District Acres	4,868.7		Miles of sidewalks
SURFACE WATER			Miles of bridle paths
Acreage of Lakes (public)	165.5		Public
Miles of Canals	110		Private
Operating Pump Stations	7		Number of streetlights
SOLID WASTE COLLECTION			
Curbside accounts	19,867		
Containerized accounts	2,138		

PUBLIC SAFETY			
POLICE PROTECTION			FIRE PROTECTION
Sworn police officers	58		Suppression units
Civilian employees	4		Early response stabilization units
Crossing Guards	<u>53</u>		Fire stations
Total	115		Employees
<i>Police Services provided to Village under contractual agreement with Palm Beach County</i>			<i>Fire Services provided by Palm Beach County Fire MSTU</i>

UTILITIES			
ACTIVE ACCOUNTS (AS OF SEPTEMBER 1, 2008)			Miles of Water Mains
Water	19,695		Miles of Sewer Mains
Sewer	17,994		FIRE HYDRANTS
CAPACITY PER DAY (MILLION GALLONS)			Within Village
Water (MGD)	11.00		Outside Village
Sewer (MGD)	4.75		

PARKS & RECREATION			
RECREATIONAL PROGRAMS			RECREATIONAL FACILITIES
YOUTH			Number of Community Parks
Programs	1,222		Number of Neighborhood Parks
Participants	12,500		Acres of Recreational Parkland
SENIORS			Acres of Neighborhood Parks
Programs (including senior games)	297		Acres of Community Parks
Participants (co-sponsored with senior club)	580		Acres of Open Space Reserves

RECREATIONAL FACILITIES AND AMENITIES

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.

Park	Park														Other Facilities										
	Restrooms	Parking Lot	Concession Stand	Benches	Greenspace	Picnic Tables	Pavilions and/orGazebo - Shelter	Playstructure	Swingset	Walking Trails and /or Fitness Stations	Basketball Court	Tennis Courts	Swimming Pool	Sprayground		Gymnasium	Multipurpose Rooms - Aerobics/Dance/Wrestling	Skatepark	Roller Hockey Rink	Practice Baseball Field	Soft Ball Field	Batting Cages	Base Ball Fields	Volleyball Court	
Neighborhood Parks																									
Areo Club Park				✓	✓																				Proposed for a Botanical Garden
Amesbury Park						✓	✓	✓	✓																
Azure Avenue Park		✓		✓		✓	✓	✓	✓		✓														Bike Rack
Birkdale Peace Pole Park				✓																					Flag Pole, Deck, Memorial Stone, Boardwalk
Berkshire Park (Tot Lot)				✓				✓	✓																
Block Island Park		✓		✓		✓	✓	✓	✓	✓															
Brampton Cove Park				✓		✓	✓	✓	✓	✓															
Dorchester Place Park						✓	✓	✓	✓																2 Dog Bag Comfort Stations
Essex Park No. 1								✓	✓																
Farmington Circle Park				✓		✓	✓	✓	✓		✓														
Field of Dreams Park				✓				✓	✓		✓														Bike Rack
Forest Hill - No. 1 Boat Ramp						✓	✓																		Boat Ramp
Foresteria Avenue Park		✓		✓		✓	✓	✓	✓		✓														Canopy
Greenbriar Park	✓	✓		✓		✓																		✓	Dog Park, Shuffleboard Courts, Shower Bleachers, Dry Retention Area
Little Blue Park	✓	✓	✓								✓														
Little Ranches Park					✓																				
Margate Place Park							✓	✓	✓		✓														
Mystic Way Park				✓				✓	✓																
Primrose Lane Park		✓		✓		✓	✓	✓	✓		✓														
Staimford Circle Park						✓	✓	✓	✓																
Summerwood Circle Park				✓		✓	✓	✓	✓	✓															Bike Rack, Paver Walkway
Yarmouth Park				✓					✓	✓									✓						Dry retention area,
Veterans Memorial				✓																					Fountain, Flags, Memorials
Community Parks																									
K-Park					✓																				
Peaceful Waters Sanctuary				✓					✓																1,100 ft. Boardwalk
Tiger Shark Cove	✓	✓	✓	✓		✓	✓	✓	✓											✓	✓				Bike Racks
Olympia Park	✓	✓	✓							✓	✓	✓										✓	✓	✓	Multipurpose Field, Track & Field Components,
Village Park	✓	✓	✓	✓		✓	✓	✓	✓	✓					✓	✓	✓	✓		✓	✓	✓		✓	Stickball Field, Multipurpose Fields, Ponds, Practice Fields, Grills, Handicap Play Structure
Wellington Community Center	✓	✓		✓		✓	✓				✓	✓	✓		✓										Catering Kitchens, Bocce Courts, Diving Boards, Kiddie Wading Pool, Tennis Pro Shop, Bike Racks, Flagpole
Wellington Community Park		✓		✓		✓	✓	✓	✓		✓										✓	✓	✓		

**SUMMARY OF 2008/2009 AD VALOREM TAXES
FOR MUNICIPALITIES WITHIN PALM BEACH COUNTY**

	Total Taxable Value	Population (April 1, 2007)	Taxable Value Per Capita	Total Millage	Ad Valorem Tax Bill Per Capita
Atlantis	478,214,472	2,154	222,012	6.3700	1,414
Belle Glade	338,415,683	17,083	19,810	5.9808	118
Boca Raton	19,624,542,589	85,296	230,076	3.3057	761
Boynton Beach	5,624,136,632	66,872	84,103	6.4803	545
Briny Breezes	38,073,945	417	91,304	2.5571	233
Delray Beach	8,206,072,995	64,360	127,503	6.8504	873
Golf Village	149,046,879	266	560,327	6.7076	3,758
Greenacres	1,898,563,747	32,105	59,136	4.7022	278
Gulf Stream	748,483,049	693	1,080,062	2.8900	3,121
Haverhill	86,279,104	1,530	56,392	4.2952	242
Highland Beach	2,141,822,291	4,155	515,481	3.8500	1,985
Hypoluxo	387,117,223	2,499	154,909	2.3500	364
Juno Beach	1,164,387,888	3,644	319,536	2.8000	895
Jupiter	8,512,883,242	49,724	171,203	2.6844	460
Jupiter Inlet Colony	246,605,104	368	670,123	3.8271	2,565
Lake Clarke Shores	230,492,518	3,450	66,809	5.6278	376
Lake Park	686,980,231	9,035	76,035	9.6663	735
Lake Worth	1,957,561,271	37,044	52,844	8.3030	439
Lantana	1,015,695,300	9,961	101,967	3.2395	330
Loxahatchee Groves	309,029,575	3,196	96,693	1.5000	145
Manalapan	974,027,713	354	2,751,491	2.9080	8,001
Mangonia Park	213,883,201	2,369	\$90,284	9.8000	885
North Palm Beach	1,847,439,149	12,476	148,079	6.6977	992
Ocean Ridge	842,185,283	1,628	517,313	5.1500	2,664
Pahokee	95,401,849	6,479	14,725	7.2000	106
Palm Beach	13,767,210,028	9,744	1,412,891	3.2512	4,594
Palm Beach Gardens	9,687,204,076	49,387	196,149	5.3990	1,059
Palm Beach Shores	615,619,404	1,370	449,357	5.7420	2,580
Palm Springs	870,979,433	15,419	56,487	4.3321	245
Riviera Beach	4,026,535,725	34,470	116,813	8.4260	984
Royal Palm Beach	2,606,261,168	31,864	81,793	1.9700	161
South Bay	62,775,040	4,698	13,362	6.3089	84
South Palm Beach	372,440,526	1,528	243,744	6.5695	1,601
Tequesta	930,575,461	5,855	158,937	5.7671	917
WELLINGTON	7,197,390,361	55,259	130,248	2.3400	305
West Palm Beach	11,873,816,399	105,068	113,011	7.5500	853

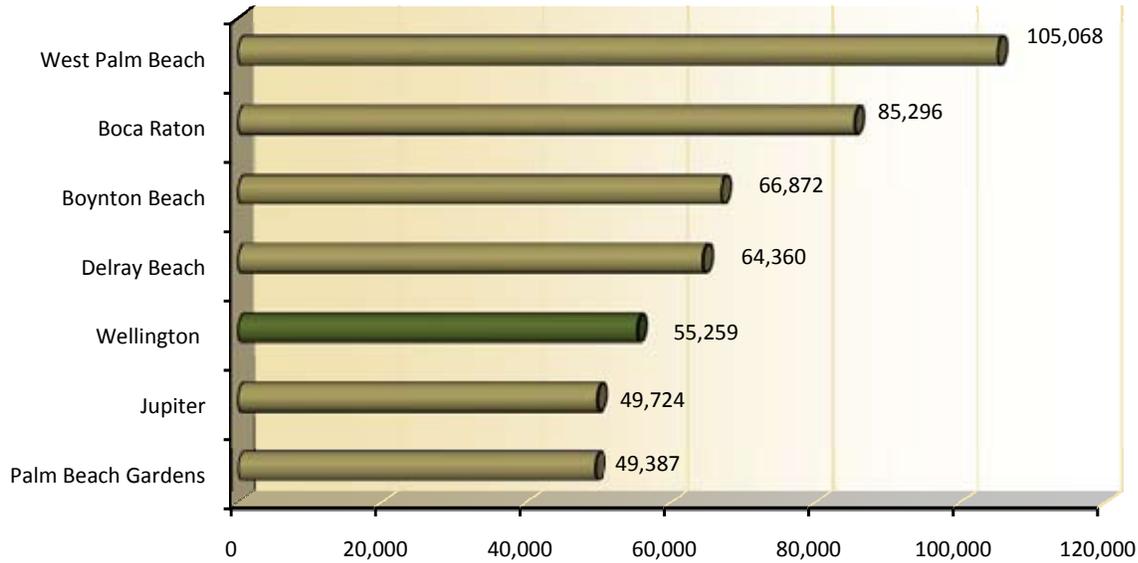
Notes: Wellington's population figure is provided by the University of Florida Bureau of Economic Research as of April 1, 2007, taxable value is as of July, 2008 and the proposed millage rates are effective October 1, 2008.

Total millage includes separate debt service rate and does not include Fire/Rescue levies where levied

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 2007/2008 budget year.

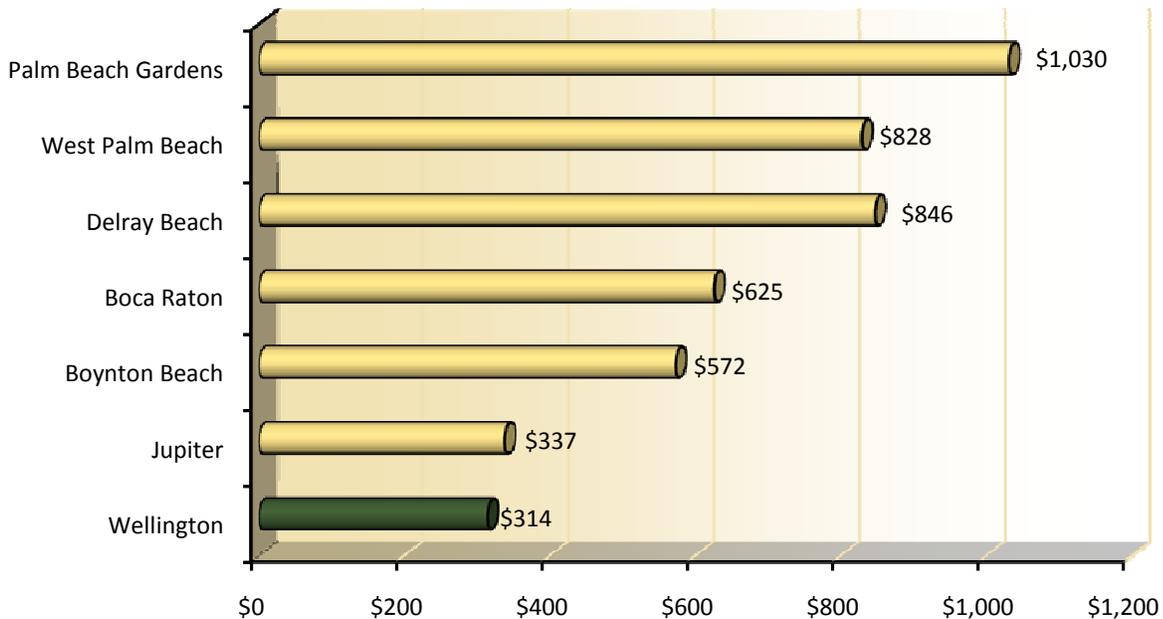
POPULATION



Population figures used are from the April 1, 2008 BEBR Report

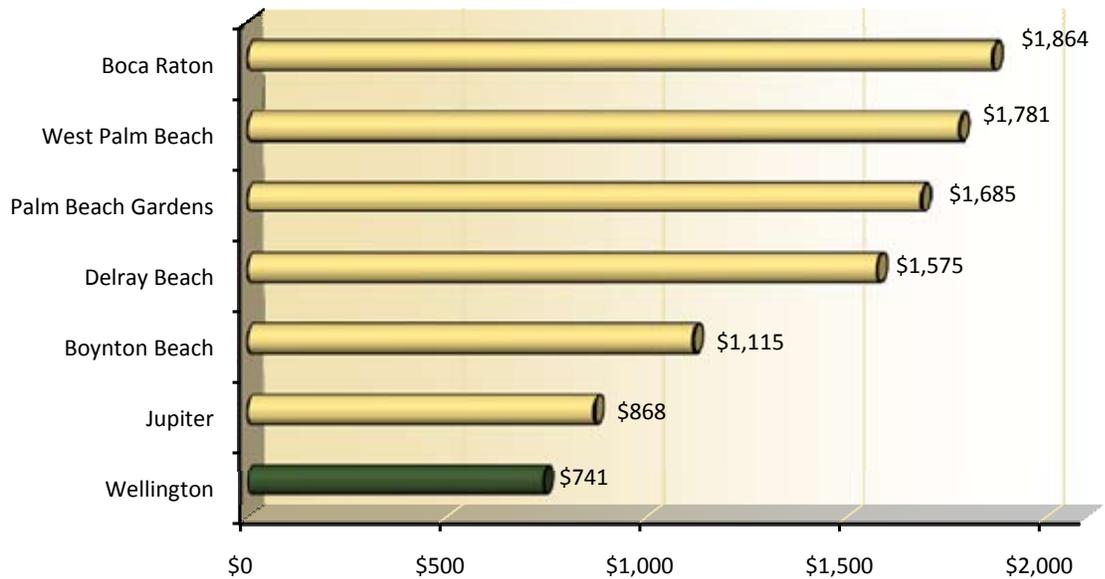
AD VALOREM PROPERTY TAX REVENUES PER CAPITA

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 has the lowest per capita ad valorem revenue rates of similar cities.



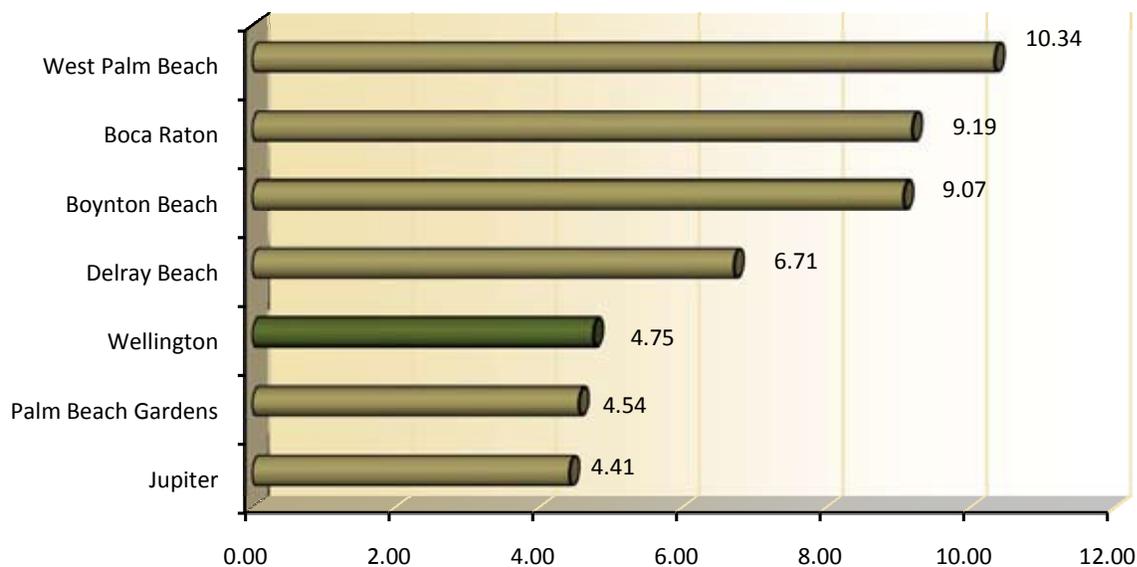
TOTAL GOVERNMENTAL EXPENDITURES (INCLUDING TRANSFERS) PER CAPITA

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 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, 2007

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, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and 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 an award in 2009.

Village of Wellington



Executive Summary

Fiscal Year 2008-2009

Executive Summary

The Village of Wellington adopted its 14th annual budget on September 23, 2008 after two public hearings were held for input from Wellington's citizens. The adopted FY 2009 budget is a deliberate balance of revenues and expenditures, prepared according to Florida Statutes and Generally Accepted Accounting Principles. The Village of Wellington's annual budget is the result of a strategic planning process aligning the budget with our mission, vision and core principles, prioritized for the provision of core services and council initiatives.

This section provides a summary of the Village of Wellington's FY 2009 budget position and the policy decisions behind the budget development and adoption. The Budget Overview section of this document gives more detailed presentations and descriptions of the FY 2009 budget.

FISCAL YEAR 2008/2009 COMPREHENSIVE ANNUAL BUDGET

	Governmental Funds	Enterprise Funds	Total
Revenues			
Ad Valorem Taxes	\$16,021,022		\$16,021,022
Non Ad Valorem Assessments	3,577,758	3,326,404	6,904,162
Utility Taxes	3,145,000		3,145,000
Franchise Fees	3,551,200	183,000	3,734,200
Local Communication Service Tax	2,600,000		2,600,000
Intergovernmental Revenue	6,494,000		6,494,000
Licenses & Permits	3,232,478		3,232,478
Charges for Services	2,619,417	13,420,000	16,039,417
Interest Income	1,566,000	1,428,000	2,994,000
Miscellaneous Revenues	499,000	196,000	695,000
Impact Fees	618,950		618,950
Capacity Fees and Restricted Interest Income		525,000	525,000
Sub Total before Transfers & Reserves	\$43,924,825	\$19,078,404	\$63,003,229
Transfers In	29,899,887		29,899,887
Fund Balances/Reserves/Net Assets			
Total Revenues & Other Financing Sources	\$73,824,712	\$19,078,404	\$92,903,116
Expenditures			
General Government	\$9,086,422		\$9,086,422
Public Safety	6,972,301		6,972,301
Physical Environment	12,322,486	11,924,069	24,246,555
Transportation	1,710,360		1,710,360
Emergency Operations	53,000		53,000
Culture & Recreation	6,222,114		6,222,114
Capital Outlay	7,128,436	11,865,238	18,993,674
Debt Service	2,153,700	2,946,100	5,099,800
Non-departmental	226,120		226,120
Operating Contingency	\$6,045		\$6,045
Sub Total before Transfers & Reserves	\$45,880,984	\$26,735,407	\$72,616,391
Transfers Out	26,068,814	3,831,073	29,899,887
Increase/Decrease to Reserves	1,874,914	(3,088,076)	(1,213,162)
Increase/Decrease to Impact Fees/Capacity Fee			
Accounts		(8,400,000)	(\$8,400,000)
Total Expenditures & Reserves	\$73,824,712	\$19,078,404	\$92,903,116

Notes:

The above totals exclude any interfund transfers between the General Fund and the Public Safety or Emergency Operations subfunds

Governmental Funds include the General, Special Revenue and Capital Funds

Enterprise Funds include Water/Wastewater and Solid Waste Funds

FISCAL YEAR 2009 BUDGET POSITION

The Village’s adopted FY 2009 budget totals \$92.9 million for all funds, a reduction of \$16.8 million (15%) from the total FY 2008 budget.

The total FY 2009 budget for the General Fund, the primary governmental operating fund, is \$40.2 million, down over \$700,000, or 2% from the prior year.

Governmental Capital Projects Fund expenditures were reduced by almost 30%, or \$2.8 million; totaling \$6.6 million for FY 2009 excluding transfers and reserves.

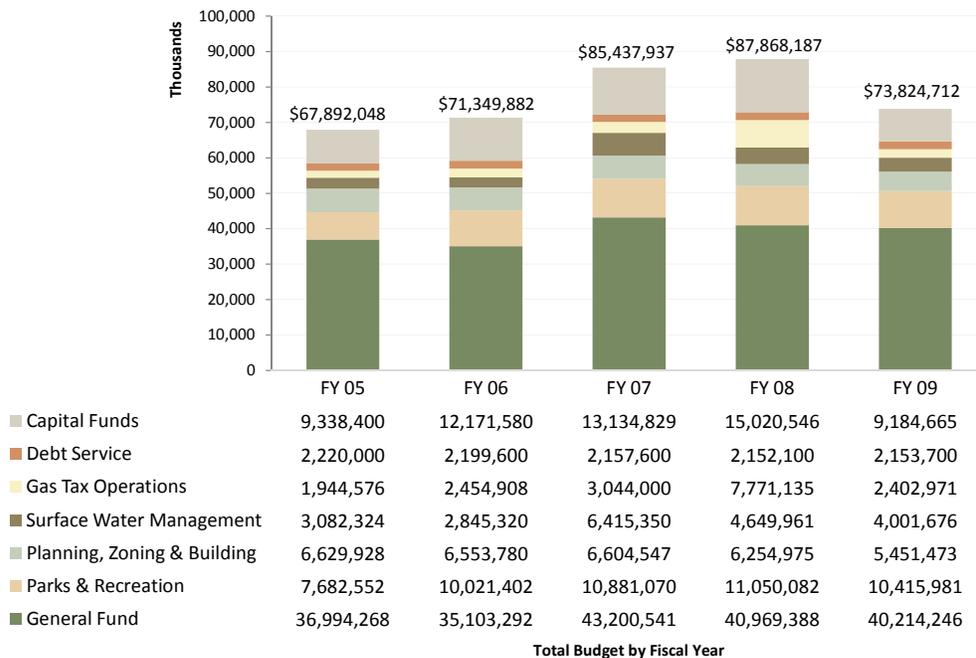
The Village governmental reserves are projected to remain at 25-29% of the operating budget, with a hurricane event reserve of \$3 million, and a rate stabilization reserve of \$2 - 3 million.

Significant changes in the FY 2009 budget are:

- An increase in the annual Sheriff’s contract of \$507,700
- An increase in the annual Solid Waste contract of \$1,080,600 , due to a rebid in FY 2008
- Increases in fuel and electric expenses totaling \$494,300
- The elimination of capital projects in the Surface Water Management fund, reducing the need for future borrowing
- Decrease in contracted outside security services by \$483,000
- Allocation of prior year carryforwards for FY 2009 operating contingency & risk coverage, reducing the budget by \$1,072,000
- Elimination of 7 permanent positions from the adopted FY 2008 budget
- Increases in water and wastewater rates by 5%, with indexing in future years

The following charts compare the Village’s comprehensive budget by fund and fund type over the last five years:

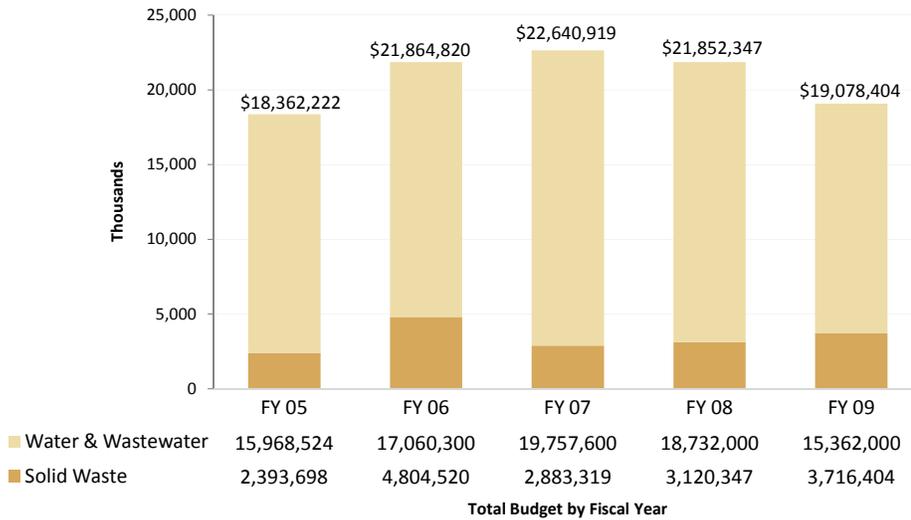
GOVERNMENTAL FUNDS BUDGET 2005-2009



Interfund transfers and net changes to reserves are included in the chart 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.

ENTERPRISE FUNDS BUDGET FY 2005-2009

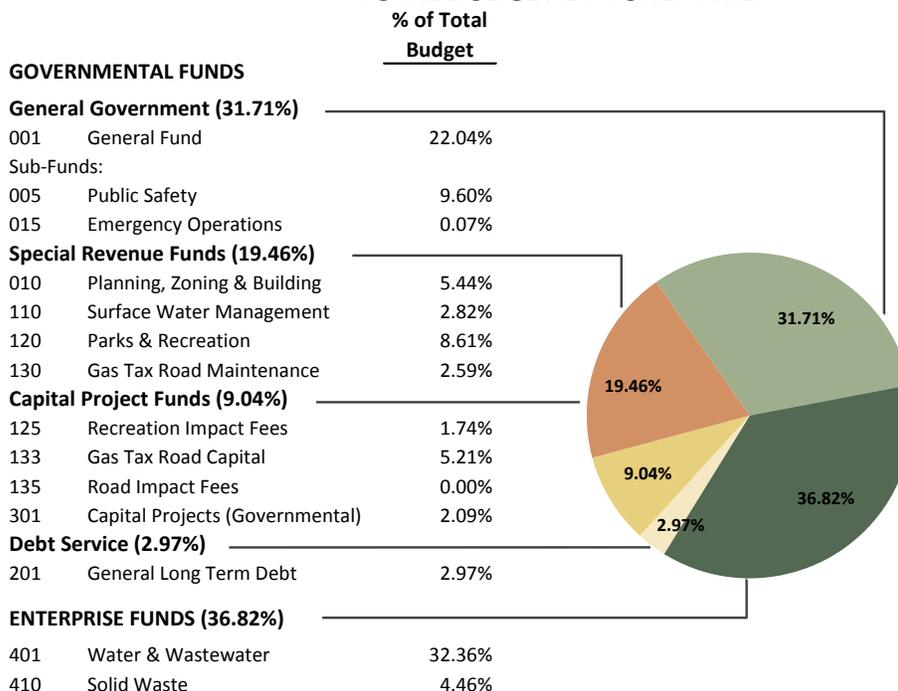


The guiding principle applied in preparing the Village’s budget was to bring to the community a fiscally responsible budget which funds the core services and facility needs of our residents. The annual budget process incorporates strategic planning including a 5-7 year projection of anticipated revenues and expenditures. 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 limits
- Use technology and organizational realignment to increase and support the fulfillment of the strategic plan for the Village, which complements the comprehensive plan
- Evaluate and advise Council on initiatives which support economic development and maintenance needs to benefit the community.

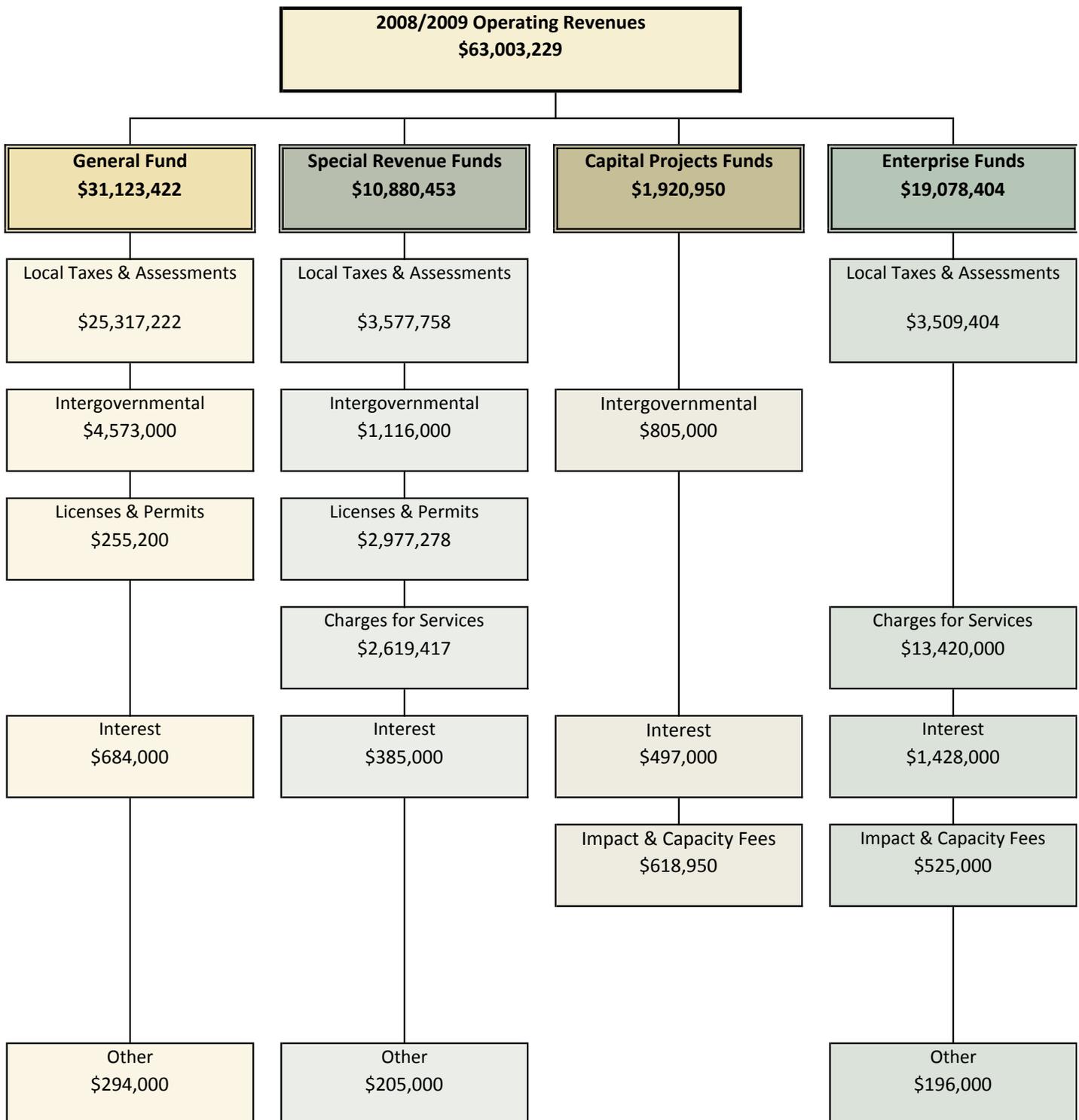
TOTAL BUDGET BY FUND TYPE



Note: Excludes all interfund transfers and increases/decreases to reserves

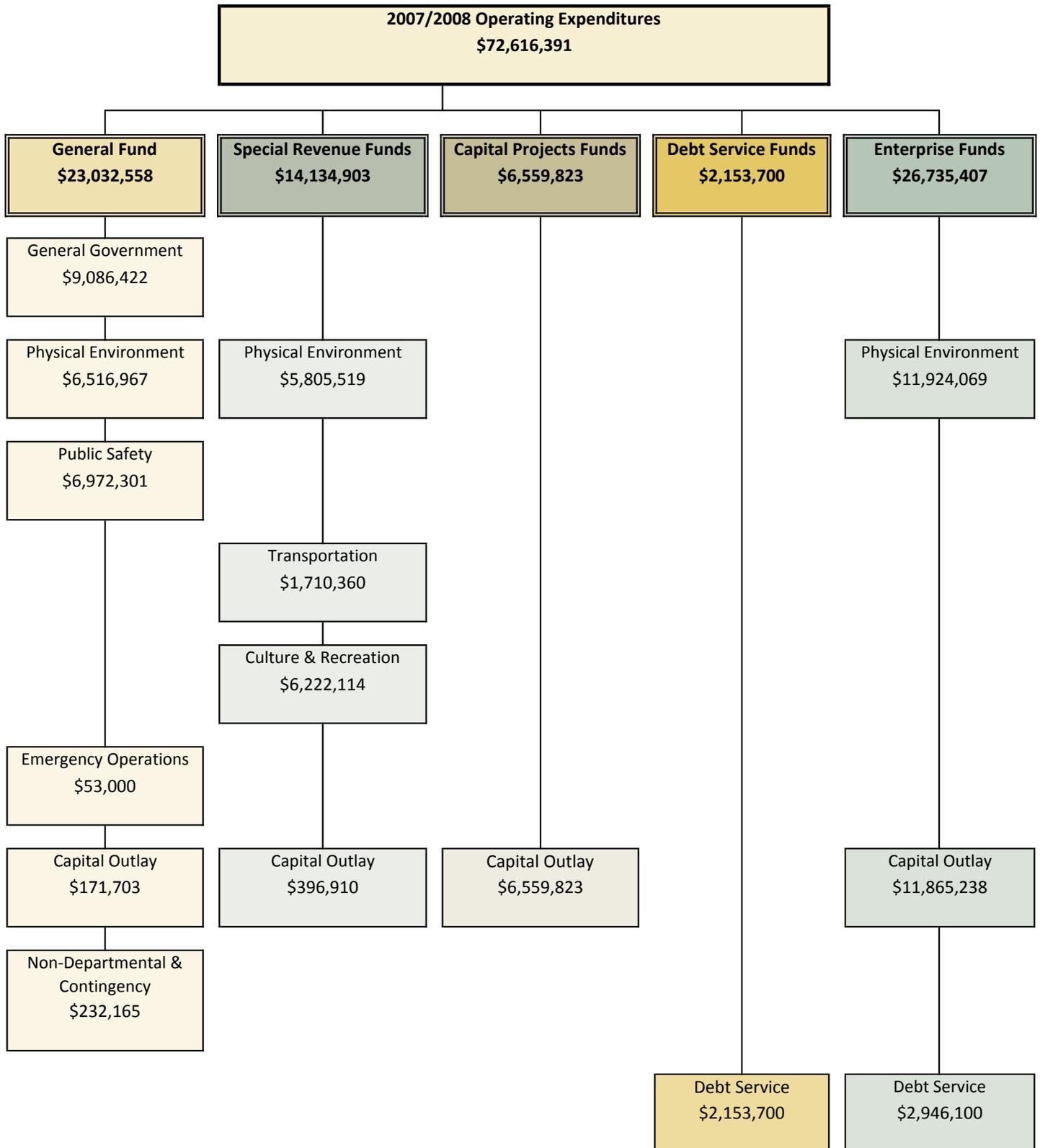
The following charts illustrate the Village’s FY 2009 total operating revenues and expenditures within the fund structure shown above.

BREAKDOWN OF TOTAL OPERATING REVENUES - ALL FUNDS



Note: The above excludes all transfers in and increases/decreases to reserves

BREAKDOWN OF TOTAL OPERATING EXPENDITURES - ALL FUNDS

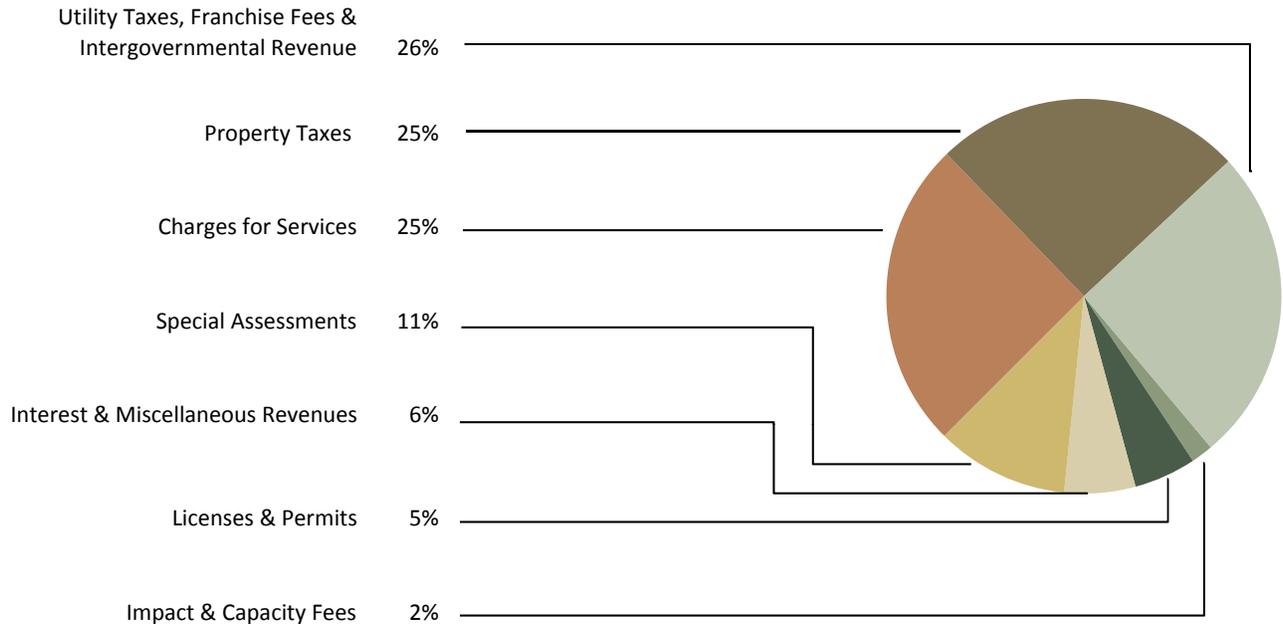


Note: The above excludes all transfers in and increases/decreases to reserves

REVENUES

The primary budget policy consideration in the FY 2009 revenue budget development was property tax reform legislation combined with current and future economic conditions. Many challenges were posed by slowed growth, reduced property values and escalated inflation influences, coupled with the limitations on municipal tax levies. Below are highlights of the Village’s revenues; further details are provided in the Budget Overview section.

WHERE THE MONEY COMES FROM - ALL FUNDS



Note: Excludes all interfund transfers and increases/decreases to reserves

GOVERNMENTAL REVENUES

Wellington met the legislative and economic challenges balancing the FY 2009 budget at the same millage rate as FY 2008, or 2.34 mills. The Village’s tax structure is based on models which optimize municipal financing mechanisms with the objective of minimizing residents’ total tax burden. Due to decreased taxable property values this year, the local tax burden was reduced by \$ 1.3 million, or about 8% over the prior year. The Village retains the position of having one of the lowest ad valorem tax rates for a full-service municipality in the Palm Beach County.

The table highlights changes in governmental revenues from last year to illustrate the impact of legislative, economic and environmental influences on the Village budget. Growth and economy driven revenues, such as utility taxes, franchise, permit and impact fees are projected to decrease by almost \$2.0 million. In addition to the property tax revenue reduction, demand-driven charges for services, primarily for recreation, are forecast to drop \$1.1 million.

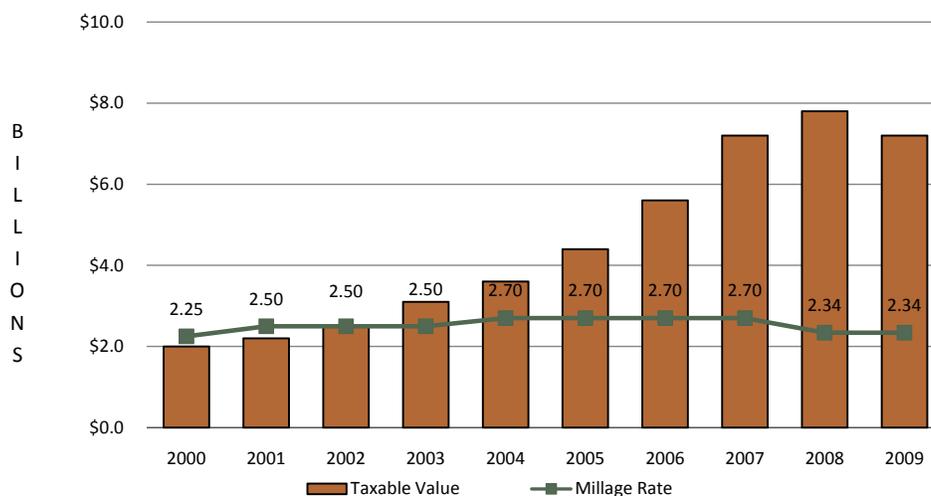
HOW GOVERNMENTAL REVENUE SOURCES CHANGED

	General Fund	Special Revenue Funds	Capital Funds	Total Governmental Funds
Net 2008 Revenue Budget	\$34,460,223	11,830,349	\$3,027,473	\$49,318,045
Impact of Assessed Value & Tax Reform	(\$1,336,081)	-	-	(\$1,336,081)
Growth and Economy Driven Revenues	(945,720)	(214,472)	(931,523)	(\$2,091,715)
Charges for Services	(330,000)	(786,424)	-	(\$1,116,424)
Investment Income	(669,000)	79,000	(175,000)	(\$765,000)
Other	(56,000)	(28,000)	-	(\$84,000)
Net Change in Revenue Sources	(3,336,801)	(949,896)	(1,106,523)	(\$5,393,220)
Total Revenues and Other Financing Sources	\$31,123,422	\$10,880,453	\$1,920,950	\$43,924,825

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Applying the approved millage of 2.34 mills to the Village’s total taxable assessed valuation of approximately \$7.2 billion, and adjusting for 5% delinquencies and discounts as allowed by law, total ad valorem revenues are projected to be \$16 million or 36% of the total governmental revenues (excluding transfers). The adopted ad valorem tax rate of 2.34 mills is 8% less than the roll-back rate of 2.55, which is the millage rate that would provide the same ad valorem tax revenue as generated in the prior year, exclusive of new construction & additions.

PROPERTY TAX MILLAGE AND TAXABLE VALUE HISTORY



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 decreased by approximately \$560 million or -7.2%, over the prior year final gross taxable value. Part of this decrease resulted from an additional \$25,000 homestead exemption and other

value caps, approved by voters in the January 2008 constitutional amendment. Total new construction value and other additions is approximately \$86 million, a significant decrease over previous years.

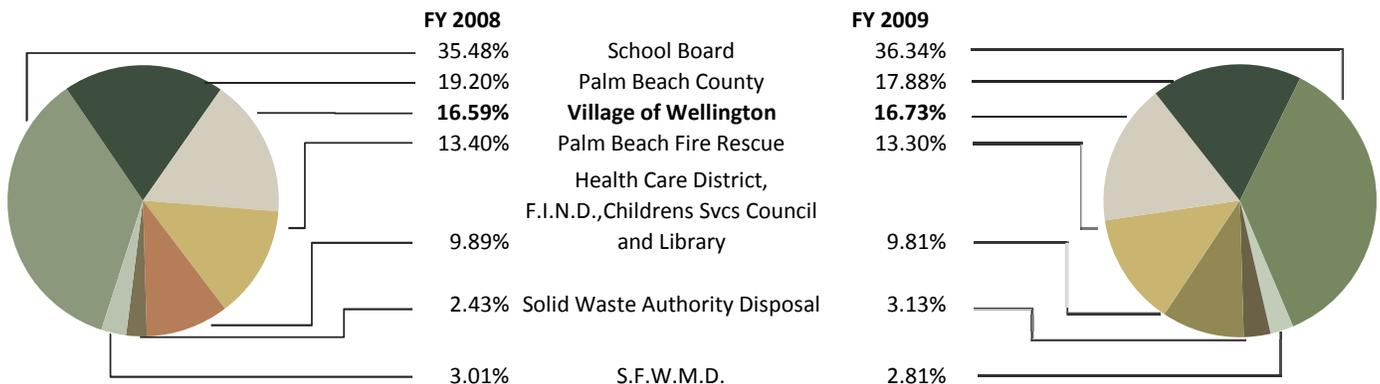
**IMPACT ON SAMPLE TAXPAYER - TAXABLE VALUE OF \$225,000
(AFTER ADDED HOMESTEAD EXEMPTION)**

Ad Valorem Taxes	2008/2009 Millage	2008/2009	Prior Year	Change from Prior Year
		Tax Bill at \$225,000 Value (2)	Tax Bill at \$250,000 Value (3)	
Village of Wellington	2.340	\$527	\$585	(\$58)
Palm Beach County	3.781	\$851	\$945	(\$94)
Palm Beach Fire Rescue	2.950	\$664	\$695	(\$31)
Library	0.497	\$112	\$124	(\$12)
Palm Beach County Debt	0.185	\$42	\$50	(\$8)
Library Debt	0.045	\$10	\$12	(\$2)
School Board	7.251	\$1,813	\$1,839	(\$26)
Health Care District	0.998	\$224	\$223	\$1
SFWMD	0.624	\$140	\$156	(\$16)
Childrens Services Council	0.601	\$135	\$146	(\$11)
Florida Inland Navigation District	0.035	\$8	\$9	(\$1)
Total Ad Valorem	19.307	\$4,526	\$4,784	(\$258)
Non Ad Valorem Taxes				
Solid Waste Authority Disposal		\$156	\$126	\$30
Wellington Solid Waste Collection		\$162	\$129	\$33
Acme Improvement District⁽¹⁾		\$146	\$146	\$0
Total Non Ad Valorem		\$464	\$401	\$63
Total Tax Bill		<u>\$4,990</u>	<u>\$5,185</u>	<u>(\$195)</u>

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

(2) \$225,000 taxable value applied to all but School Board per Amendment 1

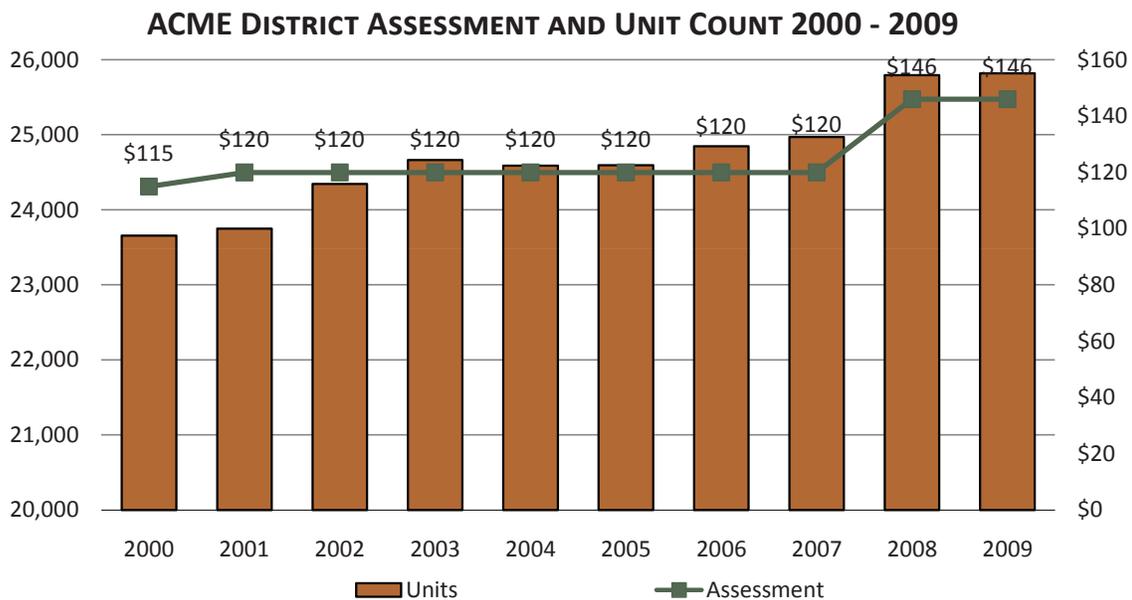
(3) Prior year taxable value \$250,000 used to represent additional \$25,000 homestead exemption in effect for FY 2009



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 16.73% of a Village taxpayer’s total tax bill. As shown in the above example based on a property assessed at \$275,000 with a homestead exemption of \$50,000 (prior year homestead exemption of \$25,000 use for comparison), Wellington’s FY 2009 assessments total \$835.

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 and is not based on a property’s value. The Acme assessments are instead based on the benefit of maintenance and improvement to the land, 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, general operating costs associated with administration, insurance and fringe benefits, and other indirect costs. At this time, these assessments are only levied for surface water management purposes. For these services, the Village will collect a total FY 2009 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; unchanged from FY 2008.



The other major Governmental Funds revenue sources and their portion of the governmental revenue budget include:

- Franchise Fees - 8%
- Utility Taxes - 7%
- Communication Service Taxes – 6%
- State Revenue Sharing (sales tax, beverage tax, local option gas tax and general state shared dollars) – 15%
- Licenses and Permits – 7%
- Charges for Services – 6%
- Fines and Forfeitures & Miscellaneous Revenues – 1%

Together, these revenues are expected to decline by 102% over the prior year as a result of lower local growth and slowed economic activity.

Impact fee revenues are again projected to drop as new construction slows. Estimates for FY 2009 are down by \$840,000, or 58% from FY 2008. This decrease is expected to continue in coming years as build-out approaches.

Investment income is budgeted at a 2.25% expected return for all funds. Decreasing cash balances from scheduled capital project expenditures, as well as declining federal funds rates will contribute to a lower return on Village short and long term investments.

ENTERPRISE REVENUES

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.

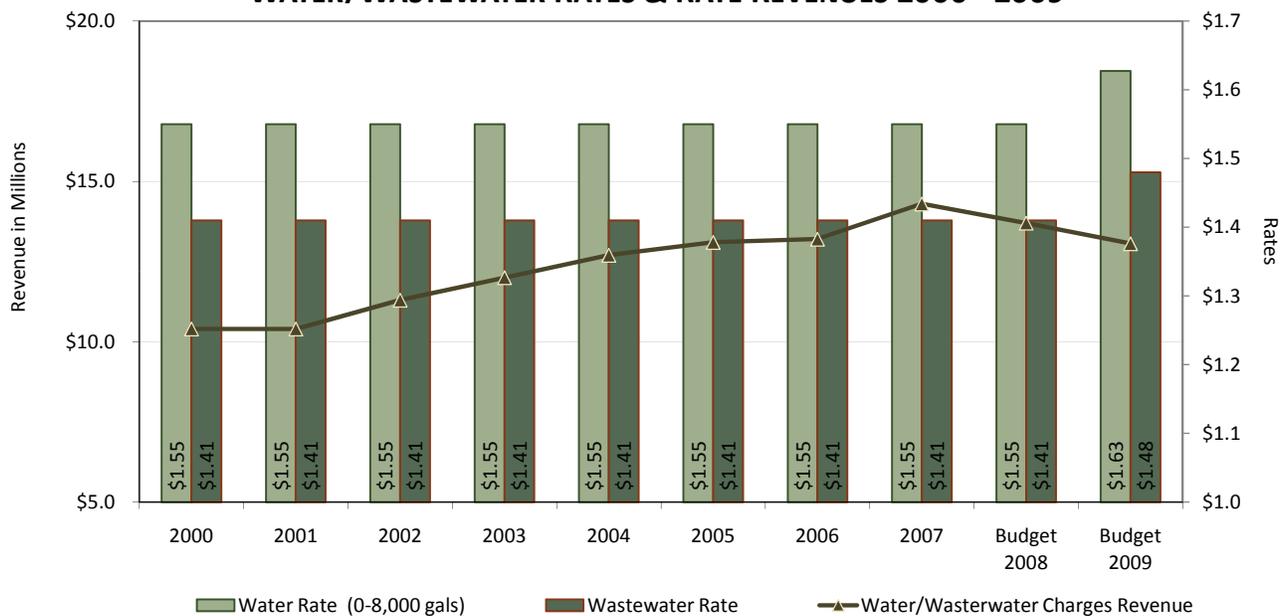
HOW ENTERPRISE REVENUE SOURCES CHANGED

	<u>Water & Wastewater Utility System</u>	<u>Solid Waste Collection & Recycling</u>	<u>Total Enterprise Funds</u>
Net 2008 Revenue Budget	\$18,732,000	\$3,120,347	\$21,852,347
Increase Due to Economic Impacts		662,082	\$662,082
Impact of Water Restrictions	(640,000)	2,000	(\$638,000)
Decline in New Construction	(1,575,000)		(\$1,575,000)
Investment Income	(1,035,000)	(71,000)	(\$1,106,000)
Other	(120,000)	2,975	(\$117,025)
Net Change in Revenue Sources	(3,370,000)	596,057	(\$2,773,943)
Net 2009 Revenue Budget	\$15,362,000	\$3,716,404	\$19,078,404

As shown in the above table, water and wastewater revenues are estimated to decrease a total of \$3.4 million or 18%, mainly due to reduced growth-related capacity fee collections and interest income. South Florida is experiencing water shortages and has imposed mandatory and long term water use restrictions, causing an expected decline of over \$600,000.

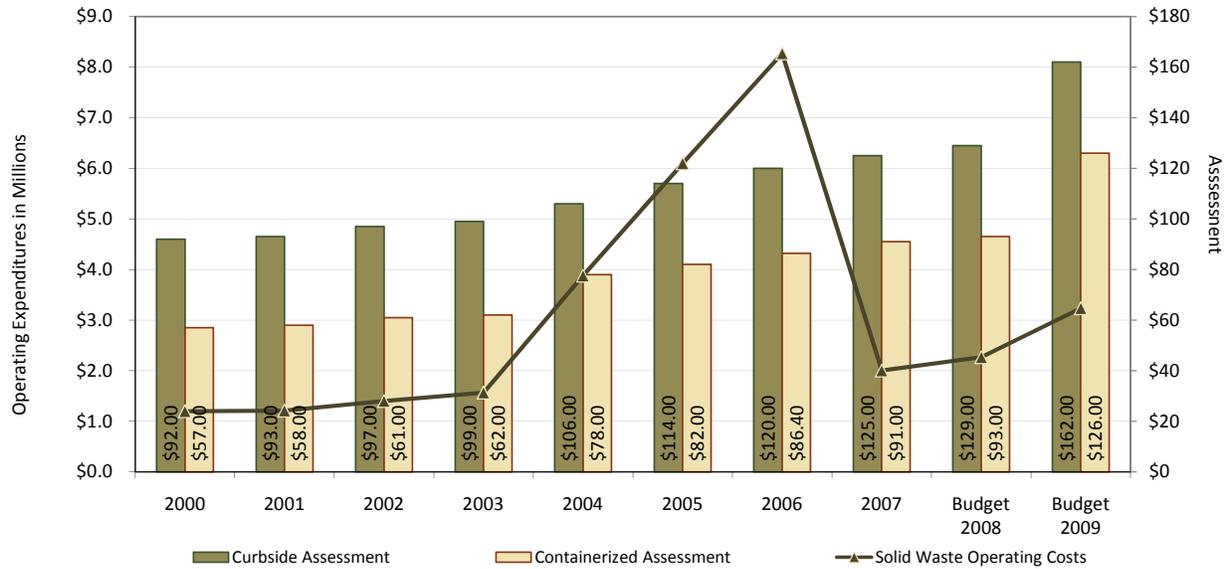
The increase of \$600,000 (19%) in total Solid Waste revenues is a result of higher FY 2009 assessment rates: \$162 for curbside pickup and \$126 for containerized service in FY 2009. The waste collection contract bid in the prior year resulted in a 56% increase in the contract costs.

WATER/WASTEWATER RATES & RATE REVENUES 2000 - 2009



Wellington’s water and wastewater rates are set to increase for the first time since 1994. Increased operating and maintenance expense, scheduled meter replacements and lowered use have combined to place additional demands on the utility system budget. FY 2009 will see a 5% increase in utility rates, with indexing of rates proposed for the future.

SOLID WASTE ASSESSMENTS AND CONTRACT COSTS



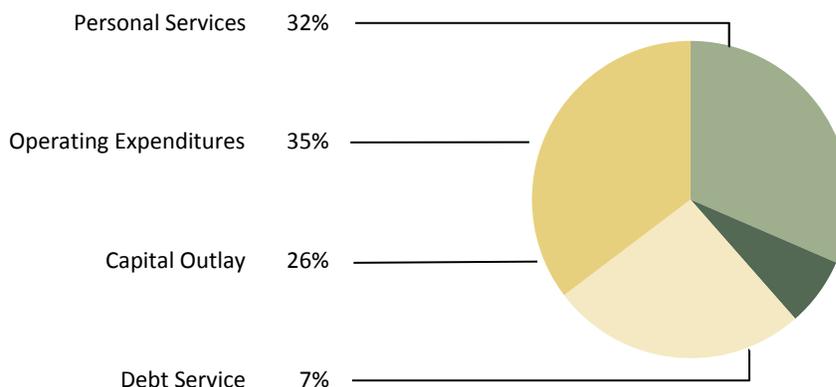
Note: In FY 2004 through 2006, hurricane debris removal costs resulted in a sharp increase in total operating expenditures.

Solid Waste assessments for curbside and containerized pickup are shown above for the years 2000 through 2009. Debris removal costs from the storms are evident in 2004 through 2006. The primary ongoing operating cost of the Village’s Solid Waste enterprise is the annual collection services contracted with Waste Management, Inc. The increase in the contract cost translates to a 26% increase in the 2009 assessment rate; as mentioned previously.

EXPENDITURES

All Village services and their associated expenditures are prioritized within the Village’s Service Business Hierarchy (see Vision & Planning section). As revenue estimates for the coming fiscal year are refined, the allowable level of service is established based on available funding. Beginning in FY 2008, mandated tax reform limited the general governmental funding available for non-core services. Available revenues first fund the municipal core businesses that are mandated or essential in nature, potentially omitting many services provided over the years for enhancement of quality of life for residents. Through cuts in personnel, operating service levels and deferral or elimination of many capital projects, some non-core primary businesses could be funded in the FY 2009 budget.

WHERE THE MONEY GOES - ALL FUNDS



Note: Excludes all interfund transfers and increases/decreases to reserves

GOVERNMENTAL EXPENDITURES

The following table shows the expenditure changes by type in the FY 2009 governmental funds budget:

HOW GOVERNMENTAL EXPENDITURES CHANGED

	General Fund	PZ&B	Surface Water	Parks & Recreation	Gas Tax Maintenance	Capital Funds	Debt Service	Total Governmental Funds
Net 2008 Expenditure Budget	\$22,982,987	\$4,485,532	\$2,584,082	\$8,077,263	\$1,918,717	\$ 9,330,394	\$2,152,100	\$51,531,075
Personal Services	1,053,535	(384,767)	(37,606)	(659,770)	(39,878)	-	-	(68,486)
Operating	(524,052)	(194,829)	47,707	(1,103,183)	28,176	-	-	(1,746,181)
Capital	(479,912)	42,847	65,249	(60,686)	(25,185)	(2,770,571)	-	(3,228,258)
Debt Service	-	-	(608,766)	-	-	-	1,600	(607,166)
Net Change in Expenditures	49,571	(536,749)	(533,416)	(1,823,639)	(36,887)	(2,770,571)	1,600	(5,650,091)
Total Expenditures	\$23,032,558	\$3,948,783	\$2,050,666	\$6,253,624	\$1,881,830	\$6,559,823	\$2,153,700	\$45,880,984

While the General Fund shows an increase in personal services costs due to staff reallocations, there is an overall decrease in governmental personal services expenses of \$68,486, due to position reductions offset by COLA, merit and fringe benefit increases. Further decreases in operating expenditures, capital outlay and debt service costs result in a total change in governmental expenditures from FY 2008 to FY 2009 of approximately \$5.7 million. The largest overall operating expense reductions were taken in the General and Parks & Recreation funds, where cuts totaled \$1.6 million of the net \$1.7 million reduced after adjusting for increases in public safety, fuel, electric and inflation.

As mentioned above, all municipal services are prioritized in the budget process. Upon Council review of funded core services and any available funds, expenditures for primary non-core services may be added back to the budget. Two significant non-core expenditure items included in this year's governmental funds budget are Community Grants and Parks & Recreation programming. The following list shows some of the 2008/2009 "quality of life" services funded in the FY 2009 budget. 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.

BUDGETED NON-CORE EXPENDITURE ITEMS

Type	Description	Amount
Recreation Programs	Includes most athletic, aquatic and community program personnel and materials	\$1,520,000
Capital Improvement Projects	Equestrian Master Planning Improvements and Beautiful Wellington Grants	\$650,000
Community Grants	Education Donation, Challenge Reading Grants, Boys & Girls Club & Seniors Club	\$281,500
Intern Program	High School and College student on-the-job training	\$86,000

ENTERPRISE EXPENDITURES

The following table shows the expenditure changes by type in the FY 2009 enterprise funds budget:

HOW ENTERPRISE EXPENDITURES CHANGED

	Water & Wastewater Utility System	Solid Waste Collection & Recycling	Total Enterprise Funds
Net 2008 Expenditure Budget	\$19,723,113	\$2,229,187	\$21,952,300
Personal Services	598,153	1,451	\$599,604
Operating	(74,119)	1,005,269	\$931,150
Capital	3,282,753		\$3,282,753
Debt	(30,400)		(\$30,400)
Net Change in Expenditures	3,776,387	1,006,720	\$4,783,107
Net 2009 Expenditure Budget	\$23,499,500	\$3,235,907	\$26,735,407

WATER AND WASTEWATER UTILITY SYSTEM

The utility system budget increased by almost \$3.8 million from FY 2008 to FY 2009. The majority of the increase is due to capital outlay costs rising \$3.3 million for the FY 2009 funding of the water plant expansion project. The major projects budgeted in FY 2009 are \$8.5 million for Water Treatment Plant expansion and \$1.8 million for reuse transmission lines. The Village has recognized the need and importance of reusing treated wastewater. The reuse program has deferred expenditures for future injection wells, extending the dates by which the water plant required expansion and may potentially reduce the ultimate water treatment plant size.

Personal services expenses in the water & wastewater fund are expected to increase by 17%. Administrative positions formerly funded in the General Fund and charged back to water/wastewater through indirect cost allocation have been transferred into the utility fund for direct expenditure.

SOLID WASTE COLLECTION AND RECYCLING SERVICES

The Village solid waste collection and recycling services are provided through a contract with Waste Management, Inc; which was discussed previously. Total revenues and expenditures from this activity are approximately \$3.2 million and are accounted for in a separate enterprise fund.

GOVERNMENTAL RESERVES

The Village of Wellington maintains reserves for the general governmental funds and special revenue funds. The target for unrestricted reserves is set between 25% and 29%. It has been our goal to use any excess reserves to fund capital projects, community reinvestment and preclude the need for additional debt or increases in the tax rate. In fact, the millage rate has not increased since 2004; decreasing in FY 2008.

Also, due to prudent planning in recent years, the Village had set aside \$2.3 million in Rate Stabilization reserves to be allocated where a tax rate increase may be otherwise indicated. This special reserve was maintained in the 2008/2009 budget process for use in future years to offset mandated general revenue reductions. Another designated reserve of \$3 million was created for emergency response expenses.

As of the beginning of this budget year, reserves in excess of the target balance have been designated to retire debt of approximately \$9 million in the impact fee funds due to the uncertainty of revenue collections in those funds in the future. Additionally, \$15 million has been set aside for construction of a municipal center to include a Village meeting hall, office complex, barrier-free park and amphitheater. The use of excess reserves in this manner reflects the Village council's commitment to community investment and fiscal responsibility. Remaining undesignated reserves for FY 2009 are projected to remain at the desired 29% of operating expenditures.

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 RESERVES

The enterprise funds may retain a renewal, replacement and improvement account to fund capital improvement needs. Capacity fees are retained to fund facility expansion projects. Current balances in the renewal & replacement capital account approximate \$ 22 million, and are expected to decline by \$1.2 million by fiscal year end 2009. Capacity fee balances will be depleted by the water plant expansion project completion.

Additional information on fund reserves is provided in the Budget Overview section of this document.

CAPITAL PROJECTS

The Village's commitment to its values and vision statement resulted in an aggressive Capital Improvement program in order to maintain our high levels of service in years of high growth. Over the past five years the Village has budgeted over \$49 million in projects of all types, with an additional \$19 million budgeted in fiscal year 2009.

VILLAGE OF WELLINGTON FIVE YEAR CIP

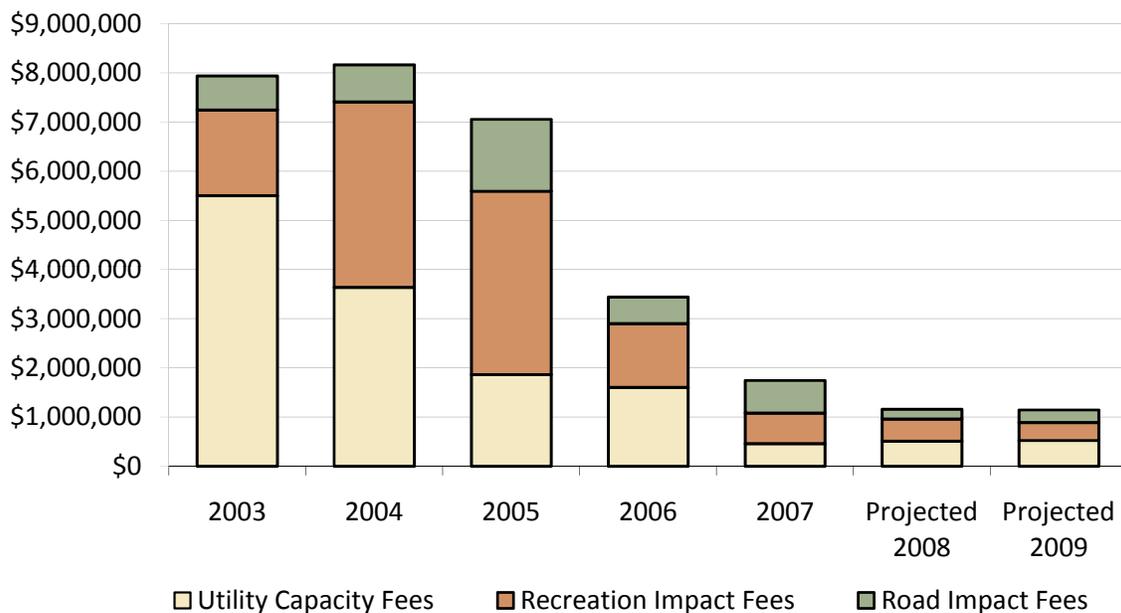
	<u>Budgeted</u>
FY 2009	
Governmental Sources	
General Revenues	\$1,125,000
Gas Tax Capital	3,599,950
Park Impact Fees	1,200,000
Road Impact Fees	
Surface Water Management	322,500
Total Governmental FY 2009	\$6,247,450
Enterprise Sources	\$10,834,000
Contingency	854,073
New & Replacement TPP*	1,058,151
Total Recommended Capital Projects FY 2009	<u>\$18,993,674</u>
FY 2010 - 2013	
Governmental Sources	
General Revenues	\$5,419,080
Gas Tax Capital	5,011,530
Park Impact Fees	1,840,000
Road Impact Fees	2,000,000
Surface Water Management	1,307,979
Total Governmental FY 2010 - 2013	\$15,578,589
Enterprise Sources	\$2,551,250
Contingency	906,493
New & Replacement TPP	8,691,721
Total Recommended Capital Projects FY 2010-2013	\$27,728,053
TOTAL 5 YEAR CAPITAL PROJECTS 2009-2013	<u>\$46,721,727</u>

* TPP detail previously provided in budget detail documents and approved with operating budget adoption

All projects budgeted through FY 2008, and those projected for the next five years were evaluated in detail by Council and Village staff with the goal of funding only the highest priority projects. Budgeted projects were affirmed, deferred or eliminated to make funds available for future projects or debt service reduction. As a result, over \$15 million in 2007/2008 budgeted projects were eliminated, and \$53.1 million in projects deferred or eliminated in following 4 years, for a total of \$68.1 in deferred or eliminated projects.

A major consideration in the capital project planning process for FY 2009 was the availability of growth-related revenues in the future. The decline in the rapid growth experienced in prior years has reduced impact and capacity fee collections, which are revenues used to expand facilities due to population growth. As these revenues decline substantially, new expansion projects are limited and new projects may be precluded by the debt service requirements paid from these revenues.

GROWTH-RELATED CAPITAL FUNDING SOURCES 2003 - 2009



For a complete explanation of Wellington’s capital program, please refer to the separate Wellington Capital Improvement Plan document.

The fiscal year 2008/2009 budget also includes debt service for approximately \$25.2 million in outstanding governmental and enterprise borrowings originating in 1999, 2001 and 2002, and partial refunding in 2005, after a planned debt reduction of \$8.9 million in Recreation and Road Impact debt. Please see the Budget Overview section for more detail on outstanding debt and scheduled debt service.

BUDGET INITIATIVES

A critical component of the Village's budget process is the forecasting of short and long term future revenues, expenditures and capital needs with consideration for economic and legislative changes. Forecasts have long indicated a decline in the local growth, and tax reform was anticipated for several years. In order to meet the challenges posed by these dynamics, council and management have identified key initiatives that are expected to impact future budgets in the near and far future. The following key Village initiatives were the focus of the FY 2009 budget development and impact the major programs and issues described later.

- **Investment in Infrastructure** - Focus on existing infrastructure and enhanced maintenance programs for Village facilities, roadways and hardscapes ; reduce debt balances
- **Go Green** - Develop a proactive standard in green initiatives to lead our community toward a sustainable, eco-friendly environment



- **Economic Development** - Pursue economic, environmental, and equity/social sustainability through development and community partnerships; attract businesses, foster growth of quality jobs, and develop housing clusters that support our community identity

- **IT Governance and Technology** - Develop a comprehensive IT investment and management strategy which strengthens and streamlines delivery of service, while extending data collection and reporting capabilities
- **Customer Relations Management** - Invest in a system to easily collect, process, evaluate and disseminate customer relations data for improved performance and efficiency
- **Performance Management System** - Develop a results-based Performance Management System that links budgeting, reporting, and outcomes to action plans



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. Our short and long term initiatives, aligned with the nine principles in our vision statement, have guided our FY 2009 budget process. The following major programs and issues highlight many of the budget decisions and impacts of initiatives on the Village's progress in achieving its mission and vision. The vision for Wellington in the coming years is built on 9 principles. The budget influences described in the following section are aligned within these principles.

Our most extensive initiative, Economic Development, has as its main goal to develop facilities and business investment policies that meet the core values set by Village leaders. Throughout the following section, you will see references to the Economic Development Initiative (EDI) as its many components serve to meet our vision and mission.

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 in 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 Parks & Recreation Department was awarded the prestigious Agency Excellence Award by the Florida Recreation and Park Association (FRPA) for excellence in parks and recreation management.

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 opens its facilities 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 \$7,000 in the FY 2009 budget to provide "discretionary" Community Grants for such requests as School Bands, "Project Graduation" and other small requests.

SENIOR PROGRAMS - The Village utilizes an agreement with the Wellington Seniors Club to provide certain senior services. A Senior Services Coordinator funded by the Village 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 to the Wellington Seniors Club to assist in the funding of these much used programs.



Wellington Community Center/Town Center Complex - The centrally-located site includes the 28,000 SF multi-use Community Center, an aquatics complex and tennis courts on over 19 acres. Several major projects are planned in FY 2009 and 2010 to renovate and upgrade existing facilities and to add an amphitheater, barrier-free playground and municipal service center on the site. Consistent with our Economic Development Initiative, the following projects are planned for the site:

- **Amphitheater**—Construction of an amphitheater on the Town Center site will offer an entertainment pavilion for the local arts. Funding for the amphitheater construction is provided through an interlocal agreement with Palm Beach County.
- **Barrier-free Playground** – A playground designed for special populations is planned for a portion of the site; funded by private benefactors. The park will be equipped with ramps and guardrails to accommodate children who use wheelchairs as well as those with other physical and cognitive disabilities.
- **One-Stop Municipal Facility** - A municipal building to house the now widespread administrative and Planning, Zoning & Building functions is proposed for the site. A centralized municipal service facility will provide convenience to residents through one-stop services as well as improve interdepartmental communications, offer savings through equipment and materials sharing, elimination of multiple leased spaces, and savings in staff travel.
- **Aquatic Facility Renovations & Improvements** – As the number of residents in the Village has increased, so has the use of the aquatics facility. The needed for expansion and renovation are planned to begin in FY 2009, including renovation of existing building, addition of concession stand and pool enhancements to increase capacity.

WORLD CLASS EQUESTRIAN COMMUNITY

EQUESTRIAN COMMUNITY/INDUSTRY

The Equestrian Community is an integral part of the economic demographic and physical infrastructure of the Village adding to its unique lifestyle and ambience. 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.

DEVELOPMENT OF THE EQUESTRIAN COMMUNITY

A concept within the Economic Development Initiative is the “branding” of Wellington’s equestrian element. The Village is established as an equestrian community; home to the Winter Equestrian Festival in addition to the infrastructure features and planning elements mentioned above. The EDI master plan identifies added recognition of the local equestrian interests through expansion of signage, identification of manure disposal solutions, redesigned intersections and inclusion of images in a new Village logo.

GREENWAYS / HORSE TRAILS

Since its inception in 1995, the Village of Wellington has developed an incredible 59.7 mile public Equestrian Trails System that provides residents with opportunities for recreation, exercise and transportation throughout the community. The Equestrian Master Plan is in place 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 an abundance of amenities and opportunities for both residents and visitors to enjoy. 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 of \$400,000 per year is budgeted over the next 6 years to complete the project.

REGIONAL BUSINESS AND JOB CENTER

VILLAGE CENTER MIXED-USE PROJECT

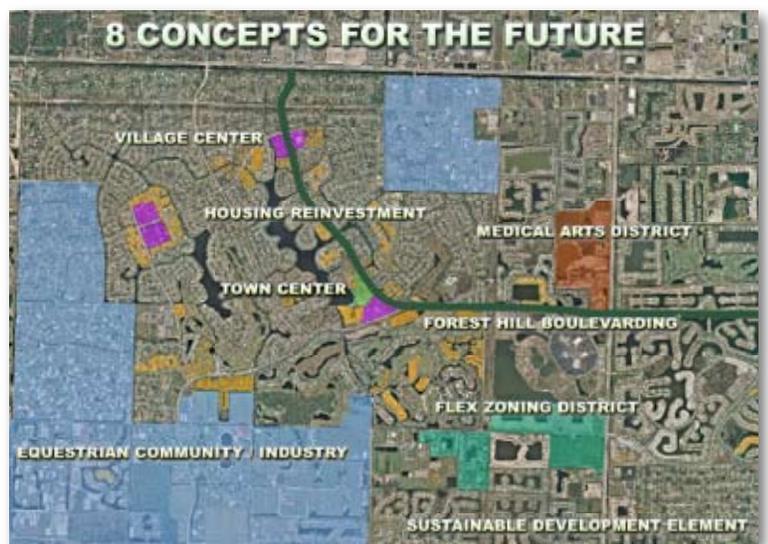
The plan will create a non-equestrian centerpiece for the community consistent with the Village master plan; including the redevelopment of aging commercial centers to complement the Forest Hill Boulevard ("Boulevarding") component of the EDI. The project is proposed for the north and southeast corners of the northern Wellington Trace and Forest Hill Boulevard intersection.

MEDICAL ARTS DISTRICT

Wellington is home to a many medical businesses on State Road 7 surrounding the Wellington Regional Medical Center. To further develop the existing presence of these businesses, the EDI includes the creation of an identity for attracting new medical related facilities/offices with family-sustaining employment opportunities.

FLEX ZONING

Flexible industrial zoning allows for light industrial uses that are compatible with one another and with adjoining residential and commercial districts. A Flex Zoning district in Wellington will offer local employment of a skilled or semi-skilled nature and, consequently, higher wages/salaries of the "family-sustaining" level.



SUSTAINABLE DEVELOPMENT

Sustainability represents a philosophy combining not only environmental issues, but also economic and social elements and their interrelationship. In an effort to plan for "development that meets the needs of the present generation without compromising the ability of future generations to meet their needs" ⁽¹⁾, the Village seeks to implement sustainable initiatives throughout the Village by way of the Comprehensive Plan and subsequently, through Land Development Regulations. ⁽¹⁾ UN Sponsored World Commission on Environment and Development – 1980's

CITIZEN INPUT - ADVISORY COMMITTEES

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 - Construction Board of Adjustment & Appeals - Education Committee
Equestrian Preserve Committee - Parks & Recreation Advisory Board
Planning, Zoning & Adjustment Board - Public Safety Committee - Tree Board***

BEAUTIFUL NEIGHBORHOODS WITH QUALITY HOMES

Beautification efforts and compliance are one of the Village's 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, budgeted at \$250,000 for FY 2009. 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.

CODE COMPLIANCE AND NUISANCE ABATEMENT

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

The main initiatives put forth by the Village Council to increase the level of code compliance and its commitment to excellence include: maintenance and appearance of commercial developments and multi family developments; community appearance including yard waste, vegetation, parking issues and rental dwelling licensing that ensure maintenance of rental facilities to Village Code. This year additional aesthetic issues arose due to economic hardships and increased property abandonment. The newly established Nuisance Abatement team is partnering with Code Compliance to enforce restrictions and worked with residents to provide maintenance and address potential safety hazards.



HOUSING REINVESTMENT

Included in our Economic Development Initiative is a concept for private creation of housing stock within the Village that falls within the range of affordable housing. The concept includes master planning for development that allows for density bonuses to allow smaller, lower cost units that enable ownership rather than rental.

FOREST HILL BOULEVARDING

Forest Hill Boulevard is the central gateway into the Village of Wellington. Traveling west from State Road 7, the boulevard winds through the Village, connecting the many present and future elements of the community: the Medical Arts District, Wellington Green Mall, past relaxing native trees and landscaping, passing the sparkling new Village Municipal Complex to the future Village Center. The addition of an aesthetically attractive treed and native landscaped "spine" throughout the core of the Village will create a sense of "arrival" to both the motorist and pedestrian alike. The goal of the initiative is to create a community-defining entry feature and design element; transforming Forest Hill Boulevard into a pedestrian-friendly Main Street leading through the Village.

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.

SECTION 24 IMPOUNDMENT PROJECT

Since 2004, the Village has worked with South Florida Water Management District (SFWMD) to improve water resource management facilities for Basins A and B that meet regional multi-purpose objectives including environmental restoration, flood protection, water quality enhancement and recreation. Subsequent related agreements for the construction of Pump Station #7 and related ancillary projects have been completed. A current Memorandum of Understanding (MOU) is in place to design, construct, operate and maintain the Section 24 Impoundment area, including the inflow Pump Station #9, outflow water control structures and related project features. Total estimated project costs of \$21 million are to be fully reimbursed by the SFWMD.

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; instead, the system redirects 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 the Village has received grant funding from the South Florida Water Management District for over \$1.7 million 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). Additional funding of \$1.8 million is in the FY 2009 budget for the reuse water system transmission lines to expand the system to other Village parks and area golf courses in the future.

WATER CONSERVATION GRANT PROGRAM

The Village is actively involved in water conservation programs, and has approved using non-potable water to irrigate entranceways, medians, and other similar areas. Grants of 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. \$114,000 is budgeted for the program in FY 2009.

EARTH DAY

In May 2008, Wellington again celebrated Earth Day to create new visions and to accelerate environmental progress. Festivities provided residents with the opportunity to explore a wide range

of activities including a 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 and landscaping. In April 2008 two Wellington elementary schools held Arbor Day celebrations with the Village and various local schools distributed over 2,900 Village provided tree seedlings to their students. 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

The Village of Wellington, like several other municipalities in Palm Beach County, contracts for law enforcement from Palm Beach County Sheriff's Office (PBSO). In the FY 2009 budget, \$6.85 million is allocated to maintain or enhance the current level of service, an increase of 8% over the prior year. Staffing is projected to remain at the FY 2008 level of 115 positions; 53 of these positions are part time civilian school crossing guards.



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

PROBLEM-ORIENTED POLICING PROGRAM - focuses on neighborhoods with property crimes and continually works with residents

PBSO BURGLARY ACTION PLAN - focuses on more arrests for property crimes as well as less vandalism

DOMESTIC VIOLENCE ACTION PLAN - provides support and education for victims

TRAFFIC SAFETY PROGRAM - focuses targeted enforcement at specific locations to minimize traffic accidents and injuries

WELLINGTON ENJOYS A LOW CRIME RATE

In June 2008, the Florida Department of Law Enforcement released its Semi Annual Report for Fiscal Year 2008. 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 2008.

In the PBSO FY 2008 Semi Annual Report, four major accomplishments are listed (Results are for the period October 2007 to March 2008):

TRAFFIC SAFETY

PERFORMANCE GOAL: Achieve a 2.2 or less crashes per 100 Village residents

RESULT: Crash rate remained unchanged at 2.4 crashes per 100 residents

FUTURE PLAN: Reduce traffic crashes by 3%

COMMUNITY POLICING

PERFORMANCE GOAL: Decrease stolen vehicle and juvenile trouble activity at the Wellington Mall to less than 10% of stolen vehicle and juvenile trouble activity in Wellington

RESULTS: IN FY 2008 - 6% of trouble calls in the Village arose from the Mall. In FY 2008, 9% of stolen autos are stolen from the Mall or surrounding shopping areas

FUTURE PLAN: Have less than 1,000 property crime cases in FY 2009

CRIME PREVENTION

PERFORMANCE GOAL: 5% decline in property crime in FY 2008 vs FY 2007

RESULT: Property crime has declined 26% in FY 2008 compared to FY 2007

FUTURE PLAN: Eliminate Robberies

STREET TEAM CRIME SUPPRESSION UNIT

PERFORMANCE GOALS: Detect and eliminate gang activity; maintain the lowest crime rate of any city with a population 50,000 or more in Palm Beach County

RESULTS: 3 gang members identified; 68 Felony Arrests; 166 drug related arrests; 3.6 crime rate lowest of any city in Palm Beach County with a population of 50,000 or more

FUTURE PLAN: Eliminate any gang presence in Wellington

FIRE RESCUE SERVICES

Wellington residents are assessed under a separate Municipal Services Taxing Unit (MSTU) by Palm Beach County Fire Rescue for fire rescue services. The adopted MSTU millage rate for FY 2009 is 2.98 per \$1,000 taxable value. 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 increased from 2,027 in 2006 to 2,314 in 2007.



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 allow all responders to work together in a more efficient manner and gain 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 utilizes an Emergency AM Radio System to communicate emergency information to residents. During non-emergency situations, the station broadcasts the national weather forecast and station identification.

CODE RED – The Village uses the “CodeRED” high-speed telephone emergency notification services, providing timely announcements of impending emergencies as well as other topical updates to all residents listed in the database



EXCELLENT EDUCATION FOR A LIFETIME

One of the Village’s 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 sports fields.

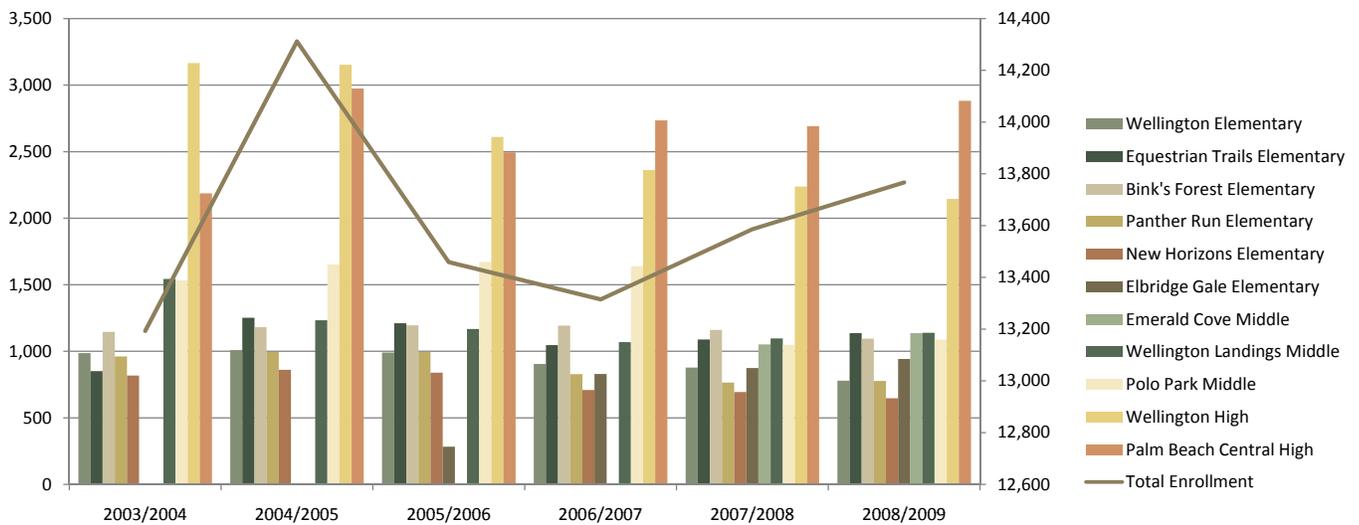
Wellington has seen two new schools open in recent years: Elbridge Gale Elementary opened in 2006 and Emerald Cove Middle School opened in 2007. Student enrollment increased by 271 students in the 2007/2008 school year, with another 181 students added in 2008/2009; based on the school district’s eleven-day count.

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

Challenge Grant for Reading Resources - \$150,000 is included in the fiscal year 2009 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 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 to supplement public schools for materials, equipment and non-consumable curriculum based needs of Wellington students. Budget constraints in FY 2008 and FY 2009 have necessitated cutbacks to our education programs and the student enrichment grant is now funded for \$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.

STUDENT ENROLLMENT IN WELLINGTON AREA SCHOOLS



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, middle 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 and confidence in young artists.

Park Site K – The Village purchased 67.66 acres of property on State Route 7 near Pierson Road with the intent to develop a park with a landmark community center on the site. Master planning completed in 2006 and 2007 indicated park development and maintenance costs would exceed current and future funding sources, and slowed growth indicated a lessened need to develop new park sites to maintain concurrency with the comprehensive plan. However, the Village is working with representatives of higher learning institutions and alternative businesses with interest in occupying the site.

PRIDE IN WELLINGTON

CITIZEN VOLUNTEER ORGANIZATION

The Village will establish a Citizens Volunteer Organization (CVO) in FY 2009, consisting of volunteer residents to address non-emergency Village projects on an "as needed" basis. The purpose of the organization is to bring together residents for a positive impact on the community by volunteering to assist with crime walks, beautification projects, neighborhood clean-ups and/or citizen assistance. The coming year will see the finalization of policies and procedures, establishment of a steering committee and the development of project criteria. The volunteer force is expected to provide significant budgetary savings in addition to promoting positive service in the community.

FRPA AGENCY EXCELLENCE AWARD

The Village of Wellington Parks & Recreation Department was 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.



ORGANIZATIONAL EXCELLENCE

In the coming budget year, management and staff will begin training in the Florida Sterling Council Awards criteria for performance excellence. The Sterling performance excellence framework and the award process are tools for assessing and improving performance on every organizational level. Through the process, Wellington will establish planning linkage, accountability and a culture of excellence in an effort to best serve our customers and community.

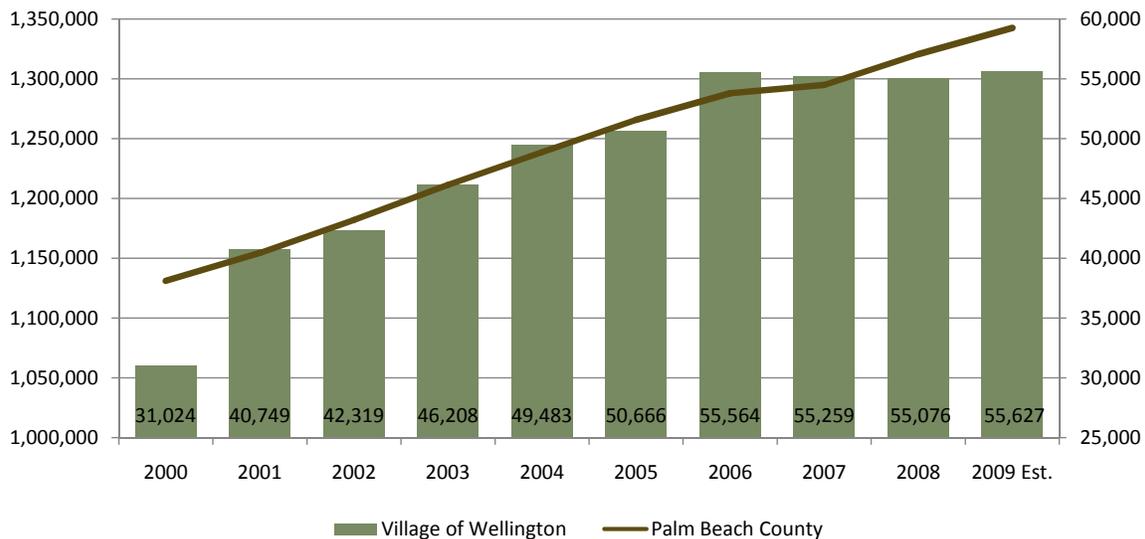
As growth, legislative and economic changes impact municipal revenues, prioritization of services and strategic allocation of the available funds has allowed Wellington to provide a high level of service with planned, ongoing financial sustainability. As we strive to best serve our residents, many other 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 & Forecast Assumptions

As a predominantly residential community, the economic environment of the Village is dependent upon that of South Florida and particularly Palm Beach County. The major economic influences in this area are the cost of housing (including housing values, foreclosure rates, insurance, taxes and interest rates), the regional job market, new construction, weather events and retail activity. 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.

**WELLINGTON AND COUNTY 2000-2009 HISTORICAL AND PROJECTED POPULATION
(TOTAL PERMANENT POPULATION)**



The Village of Wellington experienced strong growth in population for many years at a greater rate than Palm Beach County. In the years 2003 to 2007, Palm Beach County experienced a total population growth of 7%, where the Village of Wellington added 20% more residents. An estimated decrease of about 500 residents is estimated in 2008, with slowed growth for the future expected. Population estimates are derived from the Bureau of Economic and Business Research estimates and utility accounts. However, the Village is nearing buildout and recent economic events in housing and investment have impacted population estimates. The US Census will be completed in 2010 and provide a firm update of population in Wellington. As some state-shared revenues, impact fees and permit revenue is also linked to the new construction and population growth. In particular, the change in the Village's expansion rate will affect the funds available for future improvement projects and road maintenance.

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

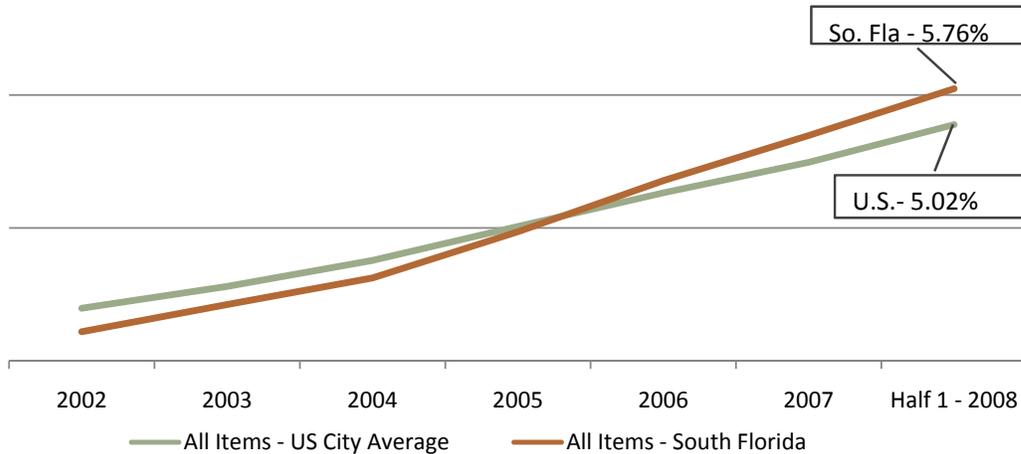
- Revenue sharing from state and federal governments
- New school construction
- Health care services for the elderly
- Federal, state and local legislative districts
- Forecasts of housing, recreation and transportation needs
- Disaster relief

The Village utilizes many data sources when estimating new and future year revenues and expenses.

Local demographics and area economic data, including interest rates, foreclosure rates and housing prices are applicable to determining municipal revenue sources. Historic and current consumer price indices (CPI), expenditure trends and shared municipal and business information are invaluable projecting expenditures. The following charts illustrate some of the trends which impacted the estimates of revenues and expenditures in the coming and future budget years. Also provided are some of the assumptions indicated by the data which drove the decisions on the budget decisions for FY 2009 and the future.

CONSUMER PRICE INDEX

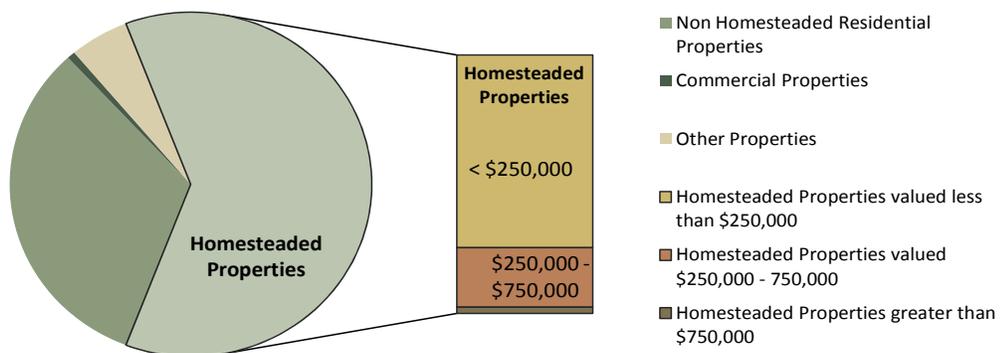
CPI UNITED STATES VS. SOUTH FLORIDA



The CPI for South Florida is higher than the national average, and is increasing at a greater rate. This indicator contributed to the approval of a 4% COLA increase budgeted in FY 2009 for Village employees.

Source: Bureau of Labor Statistics

**TAX ROLL COMPOSITION BY TAXABLE VALUE
HOUSING TRENDS**



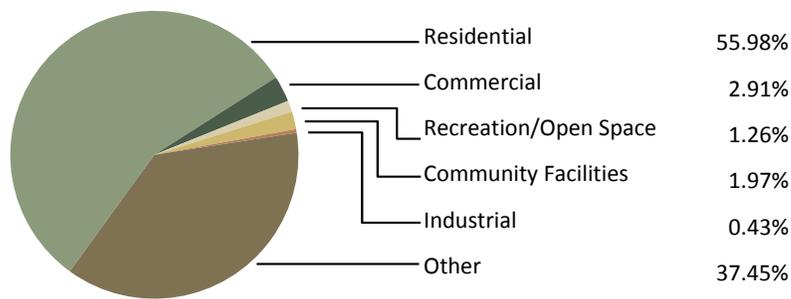
The composition of Wellington’s tax roll provides important information for forecasting property tax revenues. The values and homestead status of properties indicate the direction the overall taxable value for Village properties may take: homesteaded properties with lower values are likely to increase to meet market values, while non-homesteaded properties are likely to decrease consistent with market forces. The chart above shows the Wellington tax roll by homestead status, further showing the homesteaded properties by value range. Most of the properties in Wellington are homesteaded, qualifying for an exemption of \$50,000; and the majority of the homesteaded properties have a taxable value less than \$250,000.

VILLAGE OF WELLINGTON TAXABLE VALUE & NEW VALUE 2004 – 2008

<u>Tax Year</u>	<u>Adjusted Value</u>	<u>New Value</u>	<u>Gross Taxable Value</u>	<u>% Change</u>
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	7,444,886,565	319,799,642	7,764,686,207	7.16%
2008	7,121,397,707	85,539,591	7,206,937,298	-7.18%

For many years, 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. In the last two years, this trend was replaced by a more gradual growth, with decreases in home values expected to continue, along with limits on tax revenues through tax reform legislation. Forecasts include continued reductions in the Village tax base through 2011, increasing per the national average of 3% annually thereafter.

LAND USAGE AS A PERCENTAGE



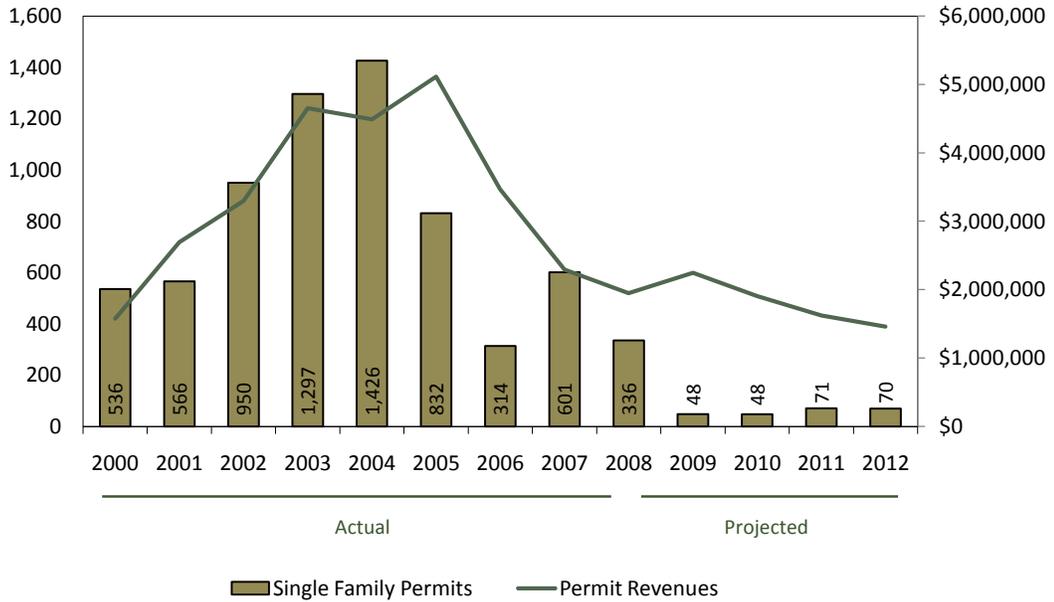
As the land usage in Wellington is primarily residential, much of the Villages property tax revenues are derived from individual home ownership. Changes in home values and foreclosure rates thus have a greater impact on Wellington’s revenues. As shown in the next chart, Village housing trends in sales, new construction, prices and foreclosures were negative in 2007 and expected to continue through FY 2009.

HOUSING TRENDS

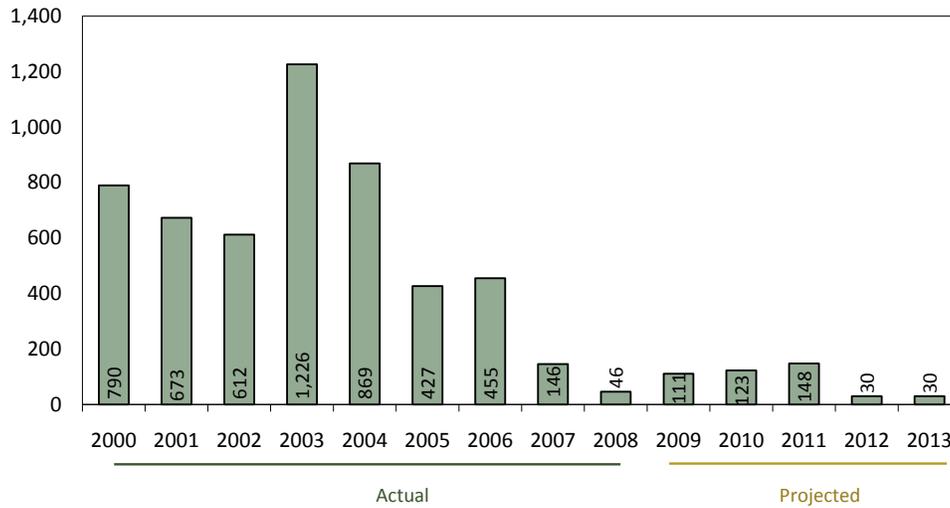
	<u>2006</u>	<u>2007</u>	<u>Trend</u>
Home Sales	1,701	1,165	-32%
New Construction	397	112	-72%
Average New Price	\$661,000	\$496,000	-25%
Median Price	\$425,000	\$380,000	-11%
Foreclosures	18	88	389%

A reduction in new construction is further 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 are expected to be further negatively impacted. Growth in commercial construction and permitting in the area is expected to outpace residential growth.

2000 - 2012 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS

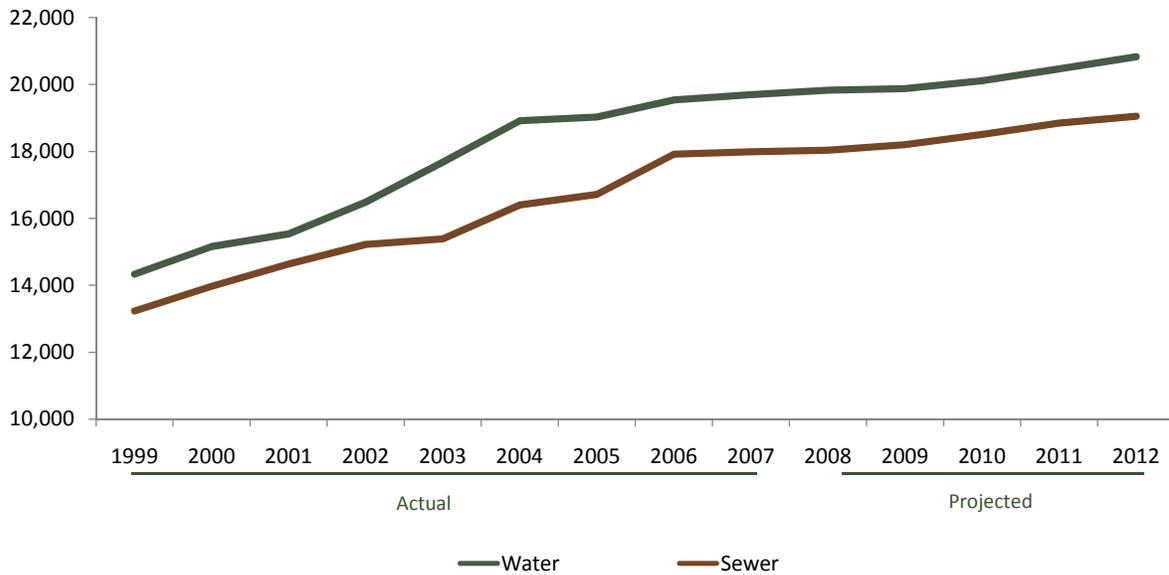


2000 - 2012 HISTORICAL AND PROJECTED NEW METER INSTALLATION



Concurrent with building permit declines, 46 new water meters were installed for the year ended September 30, 2008; a decrease of 100 meters from the prior year. 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 2009.

The decline of housing starts, increase in foreclosures and recent reduction in property values has clouded the economic picture for the near future. 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 jobs due to the lack of economic expansion, many factors are contributing to uncertainties in forecasting service delivery and infrastructure improvements to meet the needs of the community.

CAPITAL MAINTENANCE

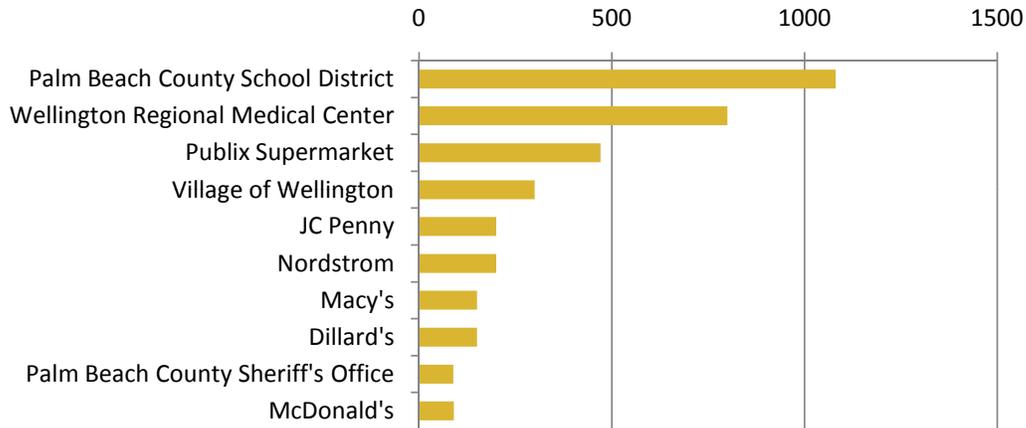
The reduction in municipal revenues and new construction combined with increased capital costs has led Village leaders to reconsider many capital projects scheduled for the future. Projects with lower priorities, such as new landscaping and new recreation construction have been released from the Capital Improvement Plan so that resources are assured to be available for maintaining the current infrastructure. Capital maintenance and renewal & replacement projects comprise 56% of capital spending proposed for the next 5 years.

Municipalities continue to closely monitor future property tax reform legislation by the State of Florida. Any additional property tax reform could put a cap on the collection of ad valorem as well as non-ad valorem taxes, greatly affecting 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:

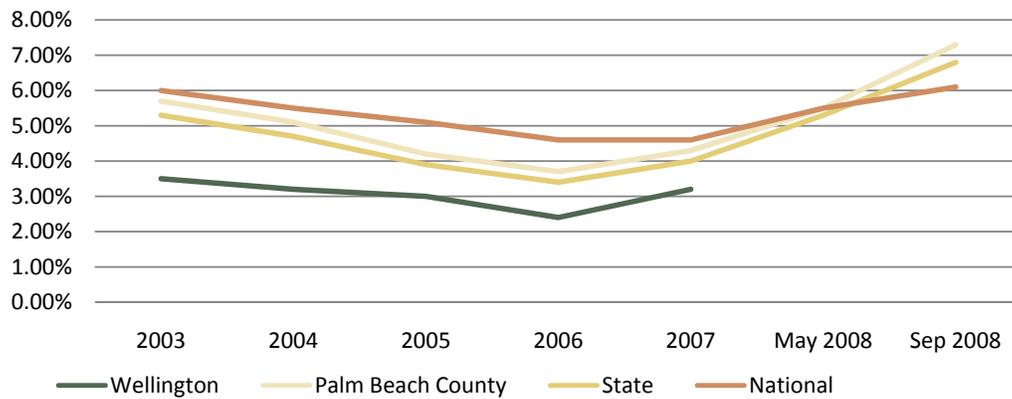
- Medical/Pharmaceutical/Health Care
- Aerospace & Engineering
- Business/Financial/Headquarters Service
- Agribusiness
- Communications/Information Technology
- Tourism/Recreation/Entertainment

TOP TEN EMPLOYERS IN THE VILLAGE OF WELLINGTON



Source: Business Development Board of Palm Beach County

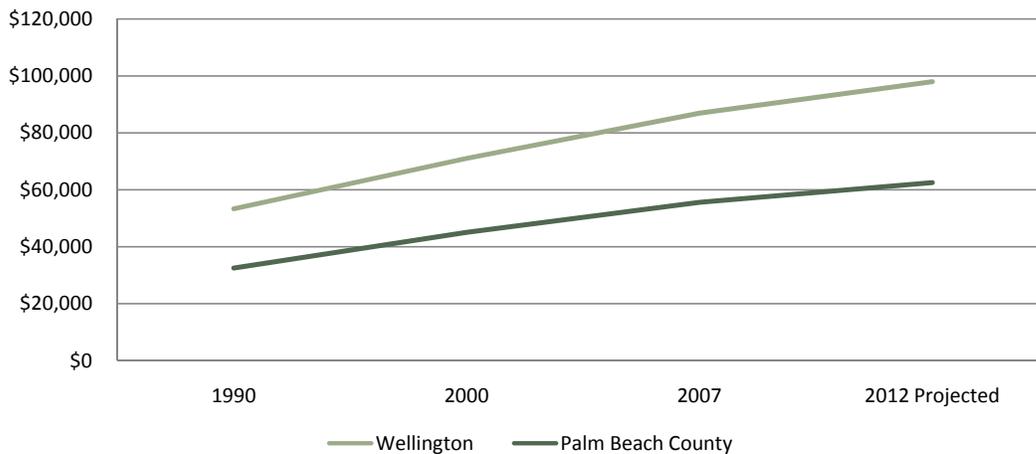
UNEMPLOYMENT



Sources: Florida Research & Economic Database; City-Data.com; Bureau of Labor Statistics

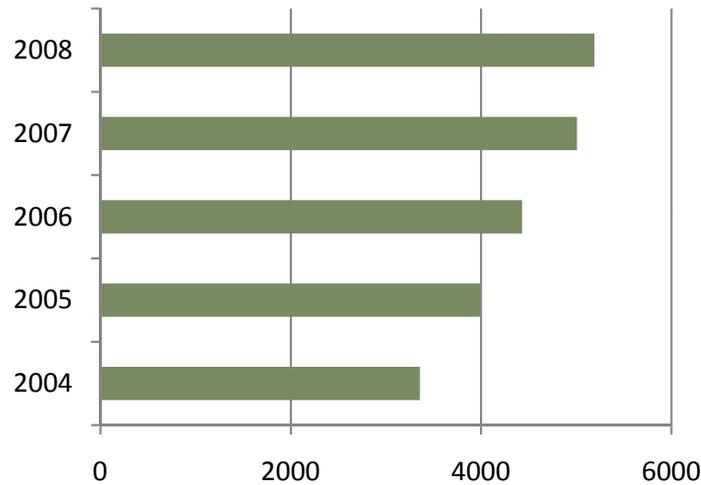
Although climbing since 2006 in all sectors, Wellington maintains an unemployment rate below the county, state and national rates, while realizing a higher median household income than the county.

MEDIAN HOUSEHOLD INCOME

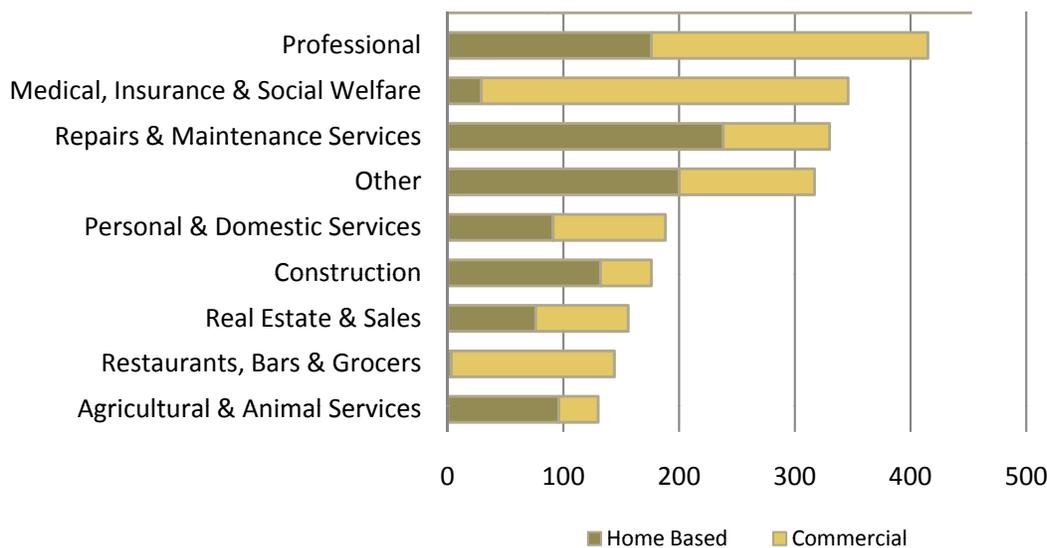


With the exceptional quality of life and numerous business advantages, the Village of Wellington continually seeks to attract and retain business investment. The Village's Economic Development Initiative is focused on creating family-sustaining jobs within the Village environs through flex zoning and the expansion of the Medical Arts district.

WELLINGTON OCCUPATION LICENSES BY YEAR



WELLINGTON BUSINESS LICENSES BY CATEGORY



As the previous charts show, the number of occupational licenses issued by the Village grows annually. The majority of businesses are in the retail, professional and medical, insurance & social welfare categories.

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. Opened in 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 has experienced rapid commercial development in recent years. Additional medical facilities, retail shopping centers, and restaurants have been built along State Road 7. As construction is completed, additional revenues are generated for the Village.

Several options for the 67-acre former K-Park parcel on State Road 7 are being considered. As mentioned above, Palm Beach Community College has proposed constructing a satellite campus on the remaining

acreage. The PBCC proposal is a phased plan to create educational and recreational facilities for 3,790 students by 2015. The college expects to generate approximately \$15.8 million in economic impact to Wellington in 2015. Council and staff continues to work with local businesses to determine the best site use to maximize benefits to Village residents.

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 Winter Equestrian Festival, attracting a high level of competitive participants for dressage and show jumping.



Village of Wellington



Vision & Planning

Fiscal Year 2008-2009

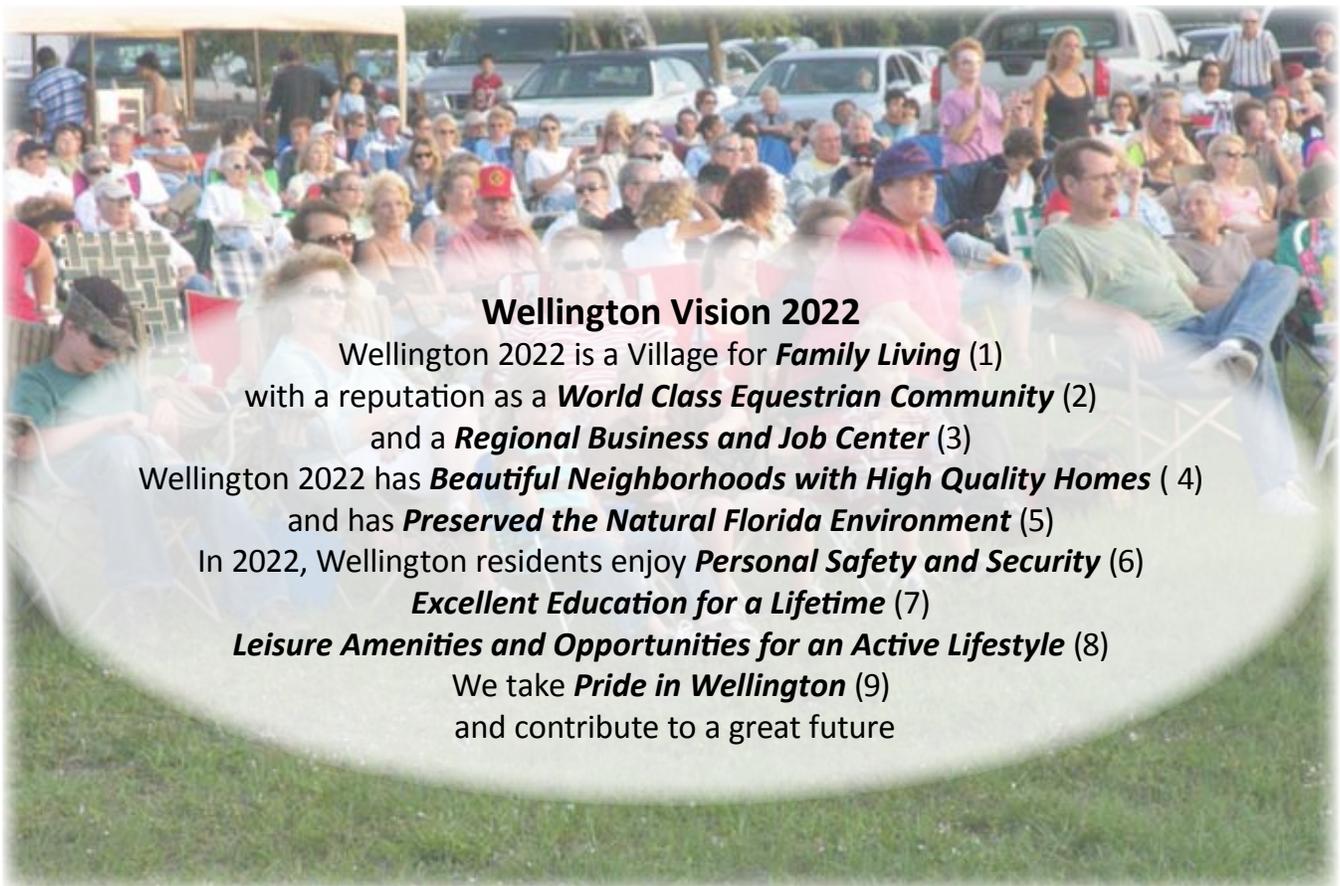
Vision & Planning

The Vision of the Village of Wellington was first developed as part of comprehensive planning 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.

A Council visioning workshop was held in February 2005 to reiterate the Vision for Wellington and remain current to the needs of the community. Leaders participated in long-term visioning exercises focusing on “Planned Growth Beyond our Borders”, “Preservation and Enhancement of Neighborhoods” and “Public Safety for the Future”.

In 2006 and 2007, Village leaders joined with residents and staff to identify the challenges and needs of the current and future community; resulting in an updated Vision that reaffirms the Village of Wellington’s core values.

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

CORE VALUE 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

CORE VALUE 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

CORE VALUE 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

CORE VALUE 4 - BEAUTIFUL NEIGHBORHOODS WITH HIGH QUALITY HOMES**MEANS**

1. Owner occupancy in single family homes is 90% and multi family homes is 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 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, vision, goals, 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

CORE VALUE 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

CORE VALUE 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

CORE VALUE 7 - EXCELLENT EDUCATION FOR A LIFETIME**MEANS**

1. Public schools are top rated – K through 12
2. Neighborhood schools serve our residents
3. Parents are 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

CORE VALUE 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 to special interests

CORE VALUE 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"

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
7. Projects are prioritized and funded; completed on time and within budget
8. Financial policies are reflected in Mayor and Council 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 decisions

PRINCIPLE C - COST-EFFECTIVE MANNER

MEANS

1. The needs of residents and customers are continuously evaluated
2. Village leverages 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 effectively 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

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

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 guides future growth and development; providing the Vision for the community and assuring that the intent of the Village Charter becomes a reality. The Comprehensive Plan was developed with community participants setting forth hundreds of potential community goals for the Village within the following elements:



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

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

The Land Development Regulation (LDR) contains the rules that implement the land use Vision included in the Comprehensive Plan. The LDR, by State law, is subordinate to and cannot conflict with the Comprehensive Plan.

The Comprehensive Plan is continually updated as conditions change. Comp Plan amendments may be submitted twice per year to the Florida Department of Community Affairs for review and compliance with the statute provisions. Small-scale amendments of 10 acres or less are not reviewed by the Department and take effect within 31 days of adoption by the local government.

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 identifies major issues and suggests how the Plan should be revised to better attend to community objectives, changing conditions and changes in State requirements regarding growth management.

PLANNING

Our budget is a comprehensive fiscal and operational planning process; the annual financial plan resulting from our planning process. This process involves an analysis of service business priorities, policy questions and a series of business planning in all of the departments. Further, the process provides the framework for the Village to measure our success throughout the year and through 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 borne from this thought and are directly linked to this main objective. An annual update of the strategic plan is conducted to identify achievements, report progress and define strategic initiatives. This process sets the foundation for our annual budget and forecasts.

The Village planning process incorporates several core elements which are interrelated. From the strategic plan, initiatives are identified that provide the focus for departmental planning and budgeting. Preliminary business plans drive the budget development process and capital project planning. Action plans to achieve strategic goals are derived from business plans and initiatives. Action plans provide specific steps toward accomplishing objectives and cross department responsibility. Throughout the planning process, performance measurement, economic indicators, and environmental conditions are analyzed and reported so that planning and budget adjustments can be made. The following illustrates the correlation of our planning process elements:

VILLAGE OF WELLINGTON PLANNING PROCESS



STRATEGIC PLAN

The Village Council adopted the current strategic plan in August 2007; incorporating the Vision, Mission, Plan, Execution and Core Beliefs for Village governance through 2022. The strategic planning efforts were the result of public forums and staff roundtables to gain all stakeholder input in the planning process.

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

Strategic Planning Model – an illustration of the model for plan development

Strategic Plan by Goal – the actions for each goal and our progress toward achievement

Strategic Initiatives – a brief overview of FY 2009 initiatives with a focus on Economic Development

Service Business Plan and the Service Business Hierarchy developed by management and staff in preparation for the annual budget

The Strategic Plan drives the service priorities and initiatives for the new fiscal year, and the process links the plan to the involved divisions through departmental business plans, objectives and action plans. 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"

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

PROGRESS TOWARD GOAL 1
SUSTAINABLE VILLAGE GOVERNMENT - FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES

COMPLETED ACTIONS 2007 – 2008
1. Legal Services: Total Cost Analysis, Evaluation and Direction
2. Outside Services: Evaluation and Policy Direction (including cost benefit analysis of outsourced services)
3. Village Insurance: Evaluation and Bidding Out
4. Consultant Use: Evaluation and Policy Direction (including cost benefit analysis)
5. Tax Rate: Policy Direction (including 2.2 Budget Plan)
6. Service Business Plan: Review and Adoption with Service Inventory and Priority (Core No Choice, Core Choice, Quality of Life and Community Adds)
7. C. I. P.: Comprehensive Review and Status, Priority and Plan with Funding
8. Issue Passports for a Fee: Evaluation and Direction
9. Managers and Employees' Compensation and Benefits: Evaluation and Direction
10. Retirement Revision: Direction (Defined Contribution to Defined Benefit)
11. School Funding (Direct): Evaluation, Policy Direction and Funding (Total: \$300,000)
12. Hurricane Assessment Fee: Evaluation and Policy Direction
13. Lobbyist Services: Evaluation and Policy Direction (including State and Federal level)
14. Village Publications: Evaluation and Policy Direction
15. Beautification and Landscape Maintenance: Service Level and Funding
16. Debt Policy: Review and Policy Direction
17. Private Security Contracts: Evaluation and Direction

PROGRESS TOWARD GOAL 1
SUSTAINABLE VILLAGE GOVERNMENT - FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES

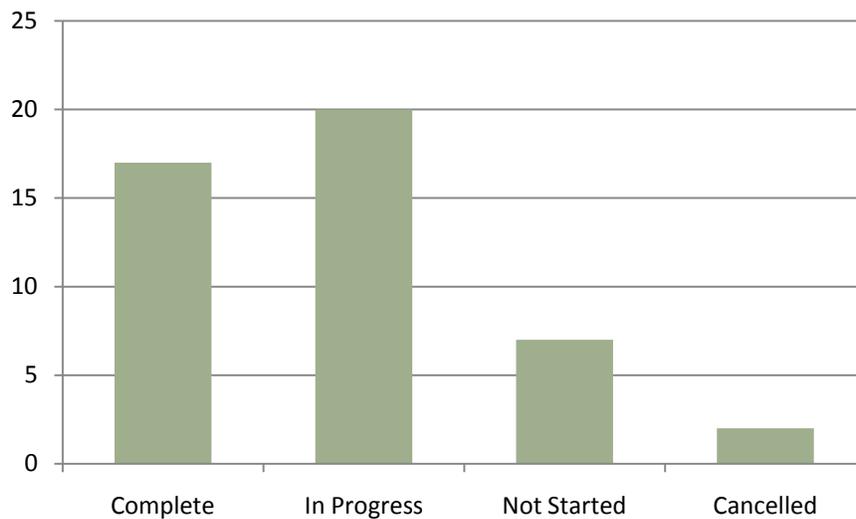
ACTIONS IN PROGRESS 2007 – 2008
1. Long Term Financial Plan for Sustainability: Direction (apply to decisions – budget; policy decisions and land use decisions)
2. Cash Flow and Reserve Policy: Review and Direction (including projects on schedule; high liquidity depending on decisions on projects)
3. Comprehensive Fees for Service: Evaluation and Policy Direction (including cost recovery and non-resident fees)
4. K-Park Sale: Policy Direction
5. Balanced Revenue Policy: Direction (reduced dependence on property tax, full utilization of all revenue sources and mechanism, including Acme assessments)
6. Staffing Levels: Evaluation and Reduction Plan (with transition plan for reduced service level)
7. GIS: Upgrade and Direction
8. Parks & Recreation Fees: Determination of Total Costs, Policy Direction and Revised Fee Schedule
9. Community Events Funding: Evaluation and Direction (defining Village participation, event sponsorship with total cost review)
10. Financial Reports – Policy Direction: Audit; Quarterly Reports
11. Charter Revision: Analysis and Direction
12. Municipal Complex/Facilities: Evaluation, Direction and Funding (link to potential G.O. Bond Issue in 2008)
13. Major Equipment and Vehicle Replacement: Funding (overcoming 3 year delays for replacement, costs more for repairs than replacement)
14. Sale of Village Services: Evaluation and Policy Direction
15. Street Lighting Policy and Payment to FPL: Evaluation
16. Occupation Business Tax: Enforcement
17. Land Acquisition for Greenspace: Policy Direction
18. Roadway Maintenance: Village's Role and Home Owners Association's Role
19. Fees and Fines Schedule: Review and Revision Roadway Maintenance: Village's Role and Home Owners Association's Role

**PROGRESS TOWARD GOAL 1
SUSTAINABLE VILLAGE GOVERNMENT - FINANCIALLY SOUND PROVIDING SUPERIOR SERVICES**

ACTIONS ON THE HORIZON
1. Public Equestrian Financing: Policy Direction (including incentives and Village participation)
2. Village Services to Support Schools: Comprehensive Inventory and Evaluation Report
3. Community-wide Foundation: Evaluation, Policy Direction and Village Actions (including creation of 501(c)3 and allocation of dollars to community organizations)
4. Chamber Funding: Evaluation and Policy Direction
5. Managed Competition Program Development
6. Resident Satisfaction Survey Development
7. Ecotourism Funding Level: Policy Direction

CANCELLED ACTIONS
1. Vehicle Tracking System: Development
2. Bond Package '08: Direction and Development (11/08)

GOAL 1 PROGRESS SUMMARY



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

COMPLETED ACTIONS 2007 – 2008

1. Forest Hill Responsibility: Policy Direction and Service Level
2. Section 24: Evaluation and Policy Direction (link to level of service and Village’s role in projects and programs)
3. Lake Erosion Assessment: Policy Direction (including who pays)
4. Capital Improvement Plan and Projects: Reevaluation, Priorities, Funding or Elimination
5. Basin B: Future Funding
6. South Shore Widening Project (Pierson – Lake Worth): Status and Funding (link to level of service)

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

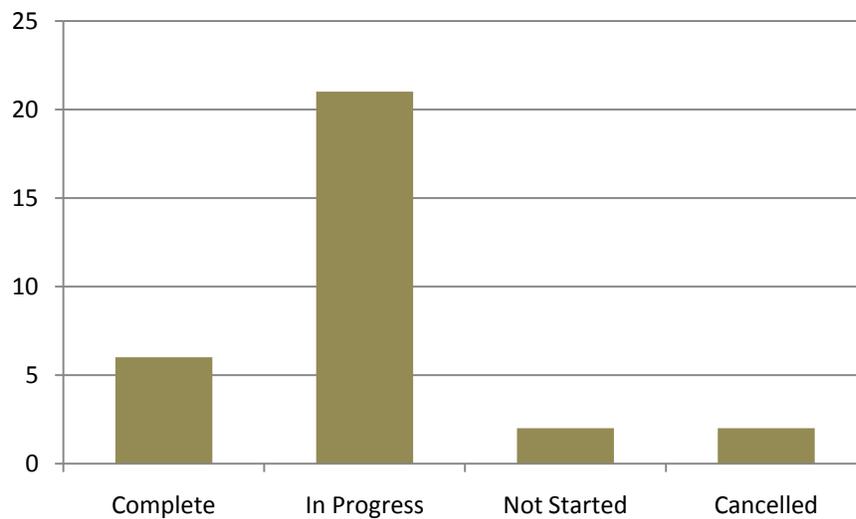
ACTIONS IN PROGRESS 2007 – 2008
1. Village Infrastructure Maintenance: Evaluation, Policy Direction and Funding (including deferred maintenance and future costs)
2. Manure Disposal: Potential Revenue Source and Policy Direction
3. Road Resurfacing Program: Evaluation of Frequency and Schedule; Policy Direction and Funding (link to GASB34 – maintenance level requirement)
4. Phosphorus Problem: Testing Solutions (continuation)
5. Wastewater Treatment Plant: Expansion (2008)
6. Water Plant: Expansion (Phase I and Phase II)
7. Greenview Shores (South Shore to Wellington Trace) – County Project
8. Wellington Community Park: Reconstruction
9. Pump Station 2
10. South Shore Boulevard: Expansion
11. Storage Reservoir #3 (at State Road 7)
12. Water Reuse Transmission Lines
13. Water Transmission Line Phase III
14. Village Facilities Maintenance: Evaluation, Policy Direction and Funding
15. Neighborhood Traffic Calming: Policy Direction for application in individual neighborhoods (including review of existing policy)
16. Beautification and Wall Maintenance: Evaluation and Policy Direction
17. WiFi: Policy Direction and Village's Role (through public-private partnership and waive permit fee for dedicated strands for Village)
18. WiFi Infrastructure: Evaluation, Policy Direction and Actions (community-wide)
19. Canal and Culvert: Maintenance Program and Funding
20. Volunteer Service Groups for Minor Projects: Evaluation and Direction
21. Reclaimed Water System: Expansion and Sale of Irrigation Policy Direction

**PROGRESS TOWARD GOAL 2
HIGH QUALITY, FUNCTIONAL INFRASTRUCTURE - CONVENIENT DAILY LIVING FOR RESIDENTS**

ACTIONS ON THE HORIZON
1. Assessments for Residents Driven Projects: Policy Direction
2. Water and Sewer Service Extension to Un-Serviced Areas: Policy Direction

CANCELLED ACTIONS
1. Metered Parking for Non Residents and Permit for Residents: Evaluation and Direction
2. Road Damage: Administrative Charge or Fee Evaluation

GOAL 2 PROGRESS SUMMARY



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

**PROGRESS TOWARD GOAL 3
PREMIER PLACE TO LIVE IN PALM BEACH COUNTY - IDEAL CHOICE FOR FAMILIES**

COMPLETED ACTIONS 2007 – 2008
1. Alcohol in Parks: Policy Direction
2. Senior Assisted Living Facility: Study, Village’s Role and Policy Direction
3. Village Recycling Program: Evaluation and Direction
4. Affordable Senior Housing: Evaluation and Policy Direction
5. Recreation Programs: Cost, Use Analysis and Policy Direction
6. Dog Park: Construction and Funding Direction
7. Solid Waste Pick Up: Evaluation, Bulk Item, Once a Week

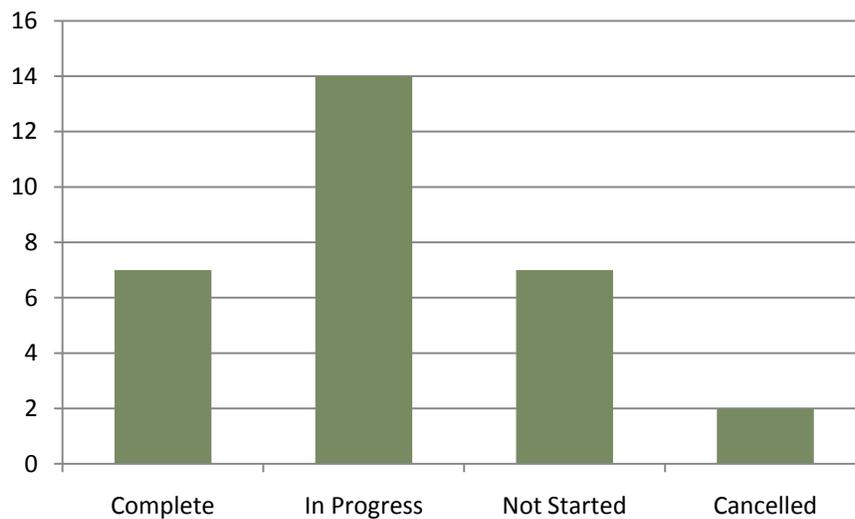
ACTIONS IN PROGRESS 2007 – 2008
1. K-Park: Evaluation, Master Plan and Policy Direction (obtaining closure)
2. Neighborhood Parks (small): Cost, Use Analysis and Policy Direction
3. Parks: Evaluation and Direction (Neighborhood vs. Community)
4. Gang Awareness Strategy: Funding and Actions (including graffiti, violence and vandalism)
5. Code Enforcement for Junk and Trash: Evaluation, Options for Enhancements and Policy Direction (defining service level and staffing given funding)
6. Sports Providers Agreements: Evaluation and Policy Direction (link to cost recovery)
7. Section 8: Evaluation of Impact and Policy Direction (link to property maintenance and quality of neighborhood)
8. Equestrian Trail: Cost, Use Analysis and Policy Direction (link to Acme Assessment)
9. Master Plan for Parks and Recreation
10. Competitive Recreation Policy Direction
11. Crime Planning Analysis: Expansion and Funding
12. Event Attraction Strategy: Development
13. Annexation: Targeted Areas and Policy Direction
14. Sheriff’s Contract and Police Service Level: Evaluation and Policy Direction

**PROGRESS TOWARD GOAL 3
PREMIER PLACE TO LIVE IN PALM BEACH COUNTY - IDEAL CHOICE FOR FAMILIES**

ACTIONS ON THE HORIZON
1. Computer Access for Community: Evaluation
2. Senior Center: Policy Direction and Funding
3. Fire Services: Evaluation and Police Service Level: Evaluation and Policy Direction
4. Open Space Policy: Review, Evaluation of Levels of Service (10 acres per 1,000 population) and Policy Direction
5. Swimming Pool: Evaluation of Options and Policy Direction (including contract management)
6. Swim Team Contract: Evaluation and Cost of Service
7. Tree Policy: Review and Bulk Rate for Purchase by Resident

CANCELLED ACTIONS
1. Section 34 (infrastructure by the developer): Implication of Policy Direction and Village's Role
2. Homeowners Association Equity in Service/ Tax Rate: Evaluation and Policy Direction

GOAL 3 PROGRESS SUMMARY



**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

COMPLETED ACTIONS 2007 – 2008

1. Neighborhood Plan: Buena Vida
2. Neighborhood Grants: Evaluation and Direction

PROGRESS TOWARD GOAL 4
PREMIER PLACE TO LIVE IN PALM BEACH COUNTY - IDEAL CHOICE FOR FAMILIES

ACTIONS IN PROGRESS 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
7. Land Development Regulations (LDR): Evaluation and Simplification
8. Tree Canopy in Neighborhoods: Direction
9. Targeted Neighborhood Inspection Program (Neighborhoods)
10. Code Enforcement Division: Reorganization and Link to Community Policing
11. Neighborhood Action Team for Maintenance and Repairs
12. Neighborhood Parks Revitalization Projects (3)
13. Town Center Redevelopment (“City Center”): Overlay Development
14. White Pine (incentives without dollars): Policy Direction
15. Workforce Housing: Evaluations of Options and Policy Direction
16. North Course: Policy Direction
17. 12th Fairway: Policy Direction
18. Code Enforcement: Performance Evaluation, Direction and Actions
19. Infill Housing/” McMansion” Evaluation, Policy Direction and Actions (Tear Down, Rebuild)
20. One Stop Permitting: Evaluation and Direction
21. Affordable Housing: Comprehensive Plan/E.A.R.

**PROGRESS TOWARD GOAL 4
DISTINCTIVE LIVABLE NEIGHBORHOODS - PLACE YOU MAKE HOME**

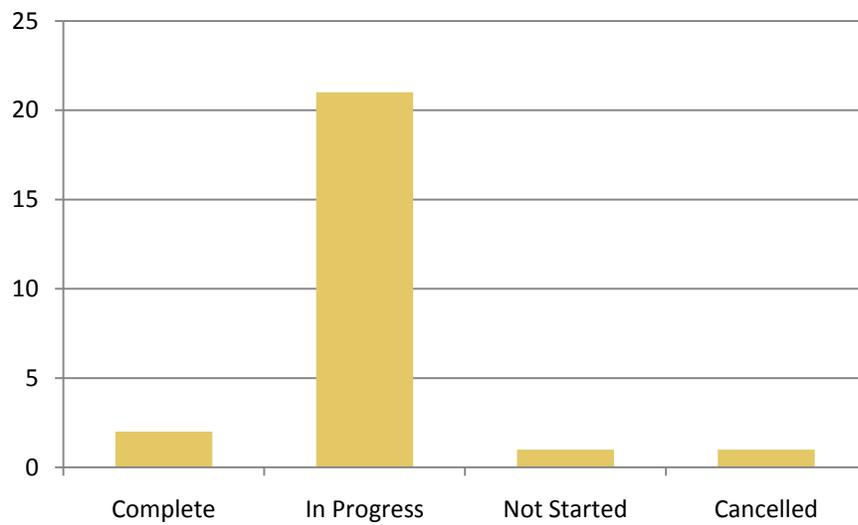
ACTIONS ON THE HORIZON

- 1. Urban Design: Study and Policy Direction

CANCELLED ACTIONS

- 1. Perimeter and Corridor Pathways

GOAL 4 PROGRESS SUMMARY



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

PROGRESS TOWARD GOAL 5

BUSINESS AND EMPLOYMENT OPPORTUNITIES - SERVICES AND JOBS FOR RESIDENTS WITHIN WELLINGTON

COMPLETED ACTIONS 2007 – 2008

1. Horse Show Public Funding: Policy Direction

ACTIONS IN PROGRESS 2007 – 2008

1. Enterprise District Guidelines: Policy Direction
2. Business Coalitions and Partnerships: Policy Direction
3. Economic Development: Policy Direction and Village’s Role (including potential Village tools)
4. Land Use and Zoning: Review and Policy Direction
5. State Road 7 Corridor: Study and Business Development Plan
6. M.U.P.D. Revision
7. Commercial Equestrian Arena Ordinance: Development
8. Business Center: Development
9. Land Use Matrix: Revision (focusing on simplification)
10. University Attraction: Policy Direction
11. Equestrian Arena Regulations: Policy Direction (immediate need – Section 34, Little Wood, Palm Beach Polo, current stadium jumpers, Wanderer Country Club)
12. Commercial Stable: Policy Direction
13. Village owned Vacant Property: Evaluation and Policy Direction
14. Corporate Offices (Major) Attraction: Policy Direction, Funding and Strategy
15. Medical and Healthcare Expansion: Strategy and Actions
16. Home-based Businesses: Evaluation, Direction and Actions
17. Biotech Related Businesses: Strategy and Actions
18. Business Retention: Program Development
19. Major Business Center (West) Plan
20. Hotel Attraction: Strategy and Actions

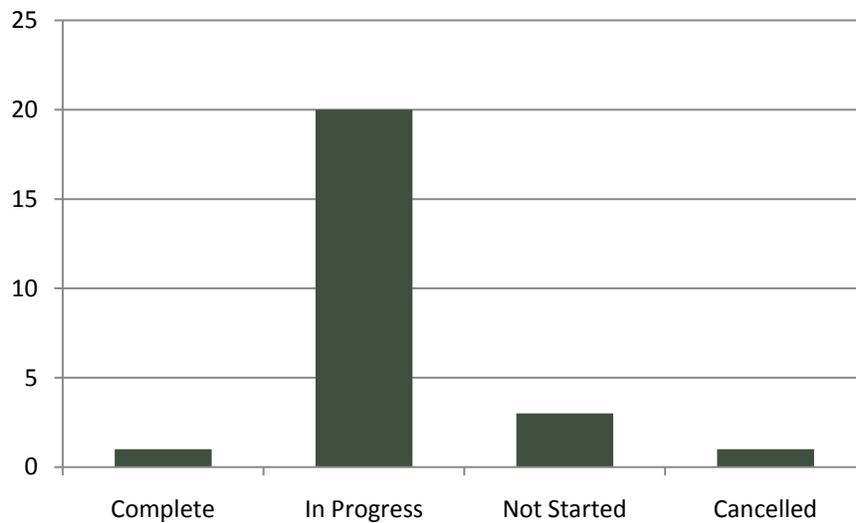
PROGRESS TOWARD GOAL 5

BUSINESS AND EMPLOYMENT OPPORTUNITIES - SERVICES AND JOBS FOR RESIDENTS WITHIN WELLINGTON

ACTIONS ON THE HORIZON
1. Joint Planning Area/Agency: Development (County and stakeholders) (address areas West of Wellington – Sluggett, Fleming, Leonard, Aggregates, Crystals, FPL, etc.)
2. Acme Acres: Evaluation and Policy Direction
3. Professional Intern Programs: Development

CANCELLED ACTIONS
1. Annexation: Policy Direction and Actions

GOAL 5 PROGRESS SUMMARY



STRATEGIC INITIATIVES

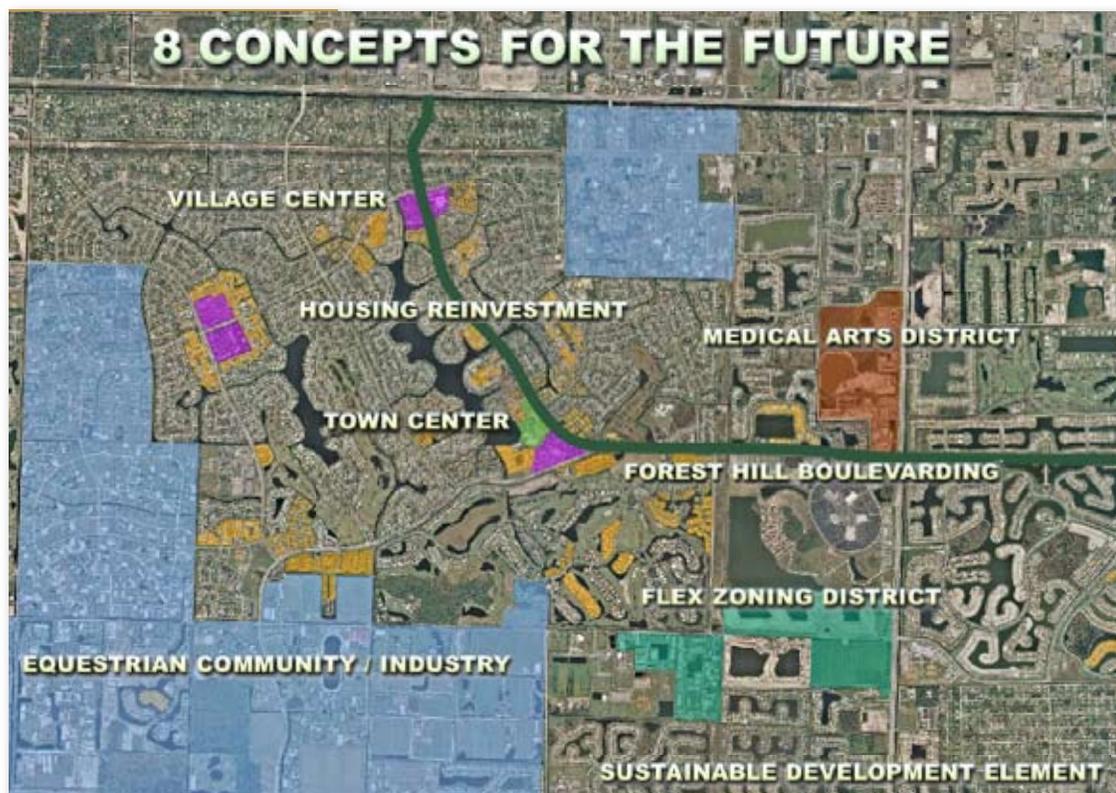
Strategic, or Budget, Initiatives are developed by senior management and communicated prior to budget development so that department and action plans are updated to reflect the overall strategic direction. The FY 2009 initiatives are described in the Executive Summary section of this document and listed again here:

- Investment in Infrastructure
- Go Green
- Service Delivery
 - o IT Governance & Technology
 - o Customer Relations Management
 - o Performance Management System
- Economic Development

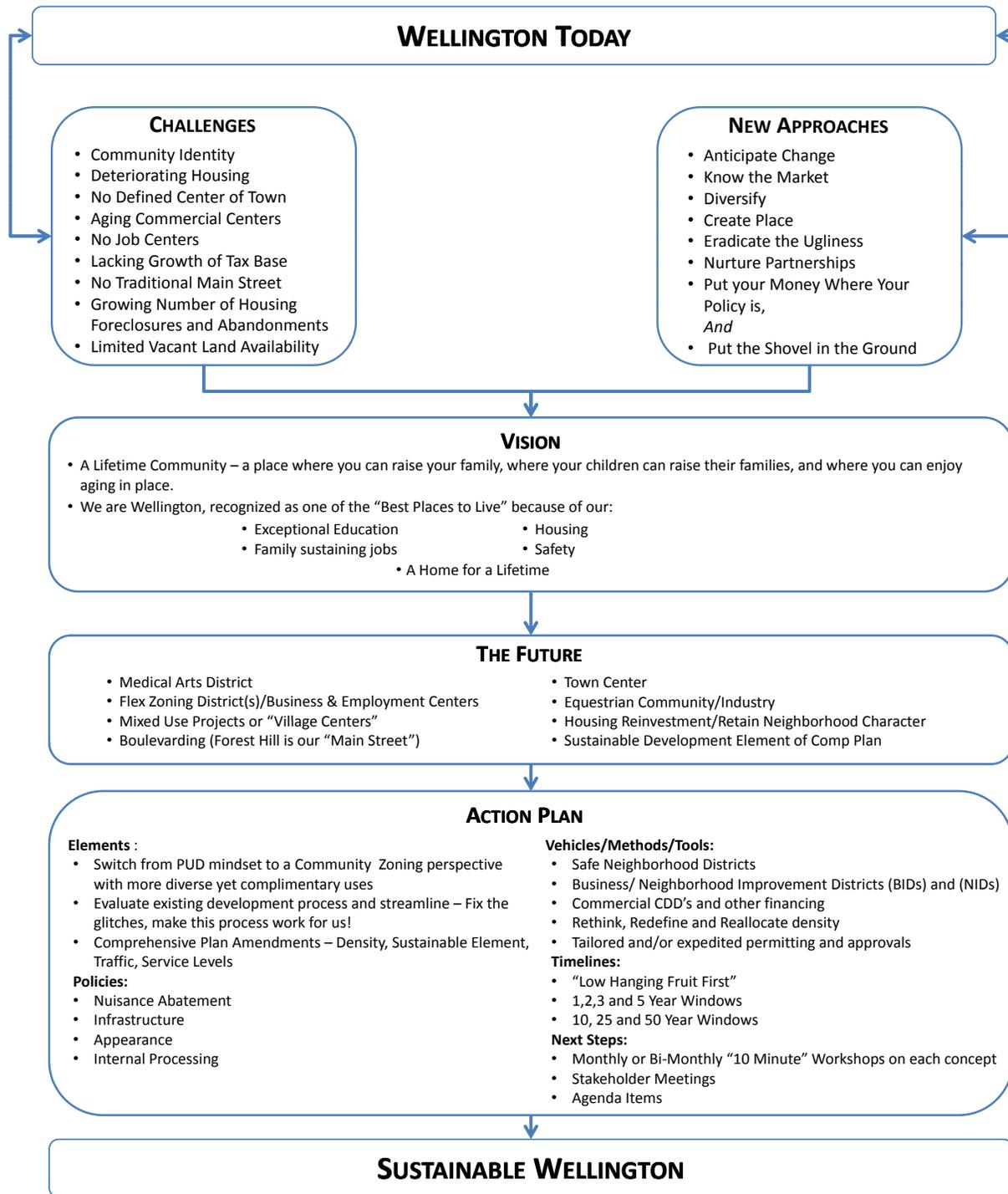
ECONOMIC DEVELOPMENT

The Economic Development Initiative (EDI) is highlighted here as a major long-term initiative with a broad budget impact. The elements of the initiative have an effect on all Village customers and encompass the principals of our vision. Wellington is well poised for economic development, not only because of the present state of the economy, but because of where the Village is in its evolution from a well-planned residential community to a sustainable community. To the Village, sustainability includes economic and social considerations in addition to environmental considerations. Sustainability is accomplished by keeping current with environmental trends while recognizing the importance of economic security; by attracting family-sustaining jobs to Wellington and keeping the amenities in place that drew residents to move here.

The EDI consists of Eight Concepts for the Future shown here on the Village map and described further in the Progress Toward Mission section of this document.



The illustration below is the concept and action plan for the EDI; showing the challenges, approaches, vision, concepts and actions designed to achieve a sustainable Wellington.



The Economic Development Initiative and its concepts are policy-based; intended to recognize current economic realities and are designed to incur minimum expense to Village. Several ideas are designed to encourage private investment, and private development plays a central role in several of the concepts. A priority will be to determine what, if any, incentives are needed to attract private investment. Village financial or tax commitments are not proposed, as this has not necessarily proven to be a successful strategy in many past efforts of other communities and that adequate, consistent funding of the infrastructure is crucial for these projects. The concepts are designed capitalize on existing strengths and current projects within the Village.

SERVICE BUSINESS PLAN

Within the Village Service Business Plan, general business is 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:

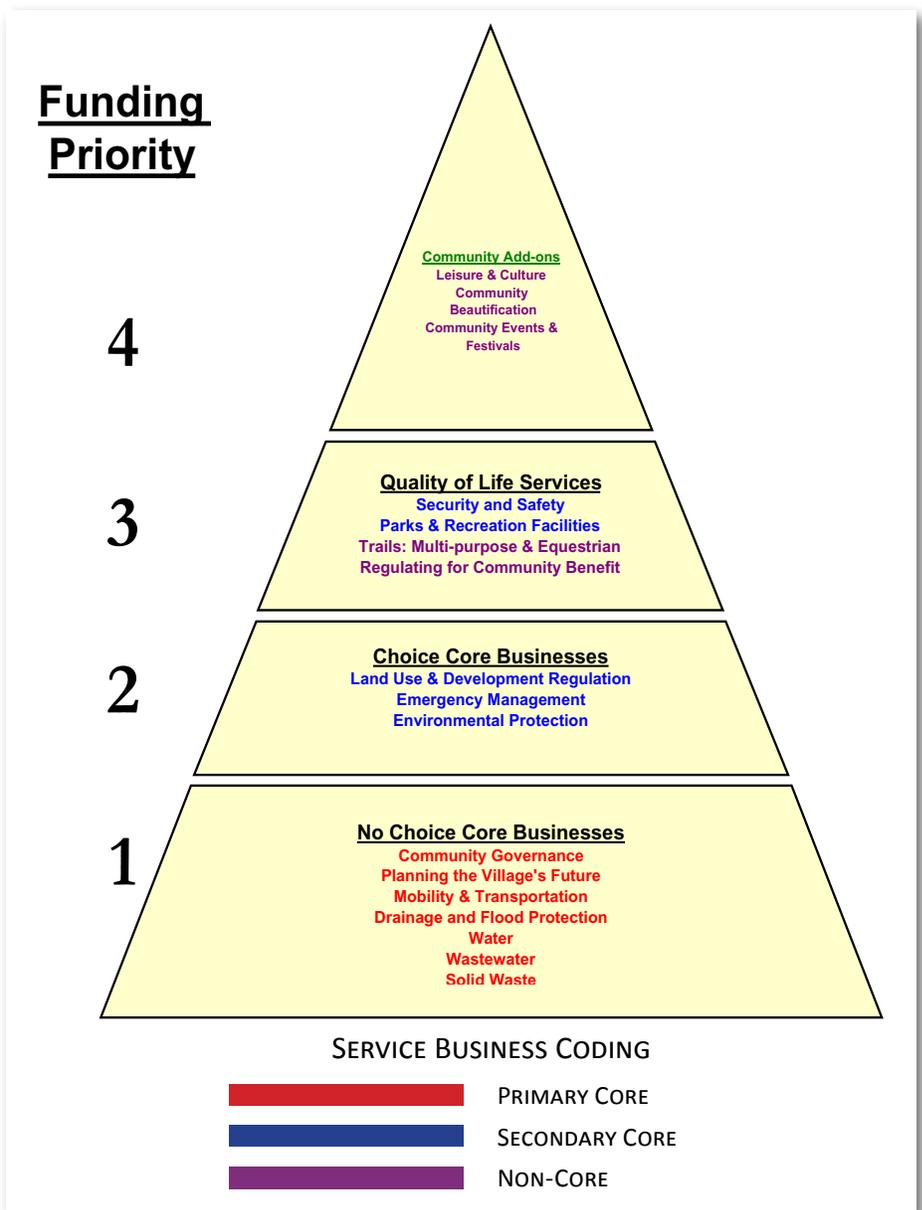
1. No Choice Core Businesses – Services mandated by or affected by mandate of federal or state government
2. Choice Core Businesses – Core services not required by law, but are a principal municipal function
3. Quality of Life Services – Choice services which are provided to enhance the customer experience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

The assignment of the businesses into these tiers serves 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 includes support services that are 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
- Human resources
- Facilities & Equipment
- Procurement
- Information Services
- Risk Management
- Property & Real Estate Management
- Community Information & Marketing

Management and staff detail the individual services provided by each division; identified as core and non-core services. This detail by division within the Service Business Hierarchy is the basis of Departmental Business Plans and allows for the prioritized allocation of personnel, equipment and operating resources for the 2008/2009 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.

DEPARTMENT BUSINESS PLANS

Business plans prepared at the department level outline the mission, functions, goals and performance expectations of the operating divisions. Department plans are aligned with the strategic goals and initiatives as part of the budget preparation, review and monitoring cycle. In the annual budget process, departments build from their core business services to determine what resources were needed to perform their specific services. Selected components of the department plans are shown in the Organization & Departments section of this document.

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. As the Village goals and objectives initially set forth in the Comprehensive Plan were achieved, leaders recognized the need to develop a short- and long-range strategy for achieving the Village mission and vision. 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. Progress toward achieving Comp Plan goals and Strategic Goals are reported in the annual update process. Progress toward our policy and management actions, including actions “on the horizon” is reported earlier in this section. This progress and Comp Plan goal progress is presented to Council and management annually in a Goal Progress Report Cards.

2016 REPORT CARD		✓ +		
Village of Wellington	Actions	Complete	In Progress	Ultra Vires*
Land Use	16	94%	6%	
Equestrian	11	100%		
Housing & Education	19	68%		32%
Conservation, Recreation & Open Space	21	95%	5%	
Capital Improvements	19	84%	11%	5%
Intergovernmental Coordination & Transportation	20	75%	20%	5%
Total	106	84%	8%	8%

**Unauthorized; beyond the scope of power allowed or granted by a corporate charter or by law*

REPORT CARD COMMENTS:

The Vision 2016 planning session developed a 19 year plan (1997-2016) identifying specific action items supporting the Comprehensive Plan. We have virtually completed all action items.

The Vision 2016 plan developed for the 19 year period of 1997 though 2016 identified specific action items supporting the Comprehensive Plan. As many of the original actions are completed or near completion, the Vision 2022 Report Card is included to show current progress toward village goals:

PRELIMINARY 2022 REPORT CARD						
<i>Village of Wellington</i>		Actions	Complete	In Progress	Not Started	Cancelled
Goal 1 - Sustainable Village Government, Financially Sound, Providing Superior Services	45	37%	43%	15%	4%	
Goal 2 - High Quality, Functional Infrastructure, Convenient Daily Living for Residents	31	19%	68%	6%	6%	
Goal 3 - Premier Place to Live in Palm Beach County, Ideal Choice For Families	30	23%	47%	23%	7%	
Goal 4 - Distinctive Livable Neighborhoods, Place You Make Home	26	8%	84%	4%	4%	
Goal 5 - Business and Employment Opportunities, Services and Jobs for Residents within Wellington	25	4%	80%	12%	4%	
Total	157	21%	61%	13%	5%	

REPORT CARD COMMENTS:

In 2007 the Strategic Plan was updated including a 15 year plan for Vision 2022 (2007 – 2022) strategic goals and action items. We are off to a good start with 23% complete and 62% in progress in less than one year.

The Vision 2022 report card is a summary of the action progress shown by goal earlier in this section.

DEPARTMENT GOALS MATRIX

	GOAL 1	GOAL 2	GOAL 3	GOAL 4	GOAL 5
Village Council	•	•	•	•	•
Village Attorney	•				
Village Manager	•	•	•	•	•
Human Resources	•				•
Information Technology	•				•
Public Safety		•	•		
Village Clerk	•	•			
Broadcasting		•	•		
Administrative & Financial Services					
Administrative Services	•	•	•	•	•
Support Services	•	•			•
Reception	•	•			
Printing & Binding		•			•
Economic Development		•	•	•	•
Cash Management & Billing	•				
Financial Services					
Accounting & Treasury	•				
Budgeting & Reporting	•				
Compensation & Benefits	•	•	•		
Purchasing	•				
Risk Management	•				
Operations					
Administration	•	•	•		
Operations Support Services	•	•			
Emergency Operations		•	•		
Public Works					
Public Works Administration	•	•	•	•	
Surface Water Management	•	•			
Environmental Services BMP		•			
Roads		•			
Fleet & Equipment Maintenance	•				
Building Maintenance	•		•	•	
Landscape Maintenance	•		•		
Parks Building & Landscape			•		
Water & Wastewater Services					
Utilities Administration	•	•			
Water Treatment Facility	•				
Utility System Maintenance	•				
Wastewater Treatment Facility	•	•			
Field Services		•			
Utility Customer Service	•				
Laboratory	•				
Solid Waste			•	•	
PZB & Engineering Services					
Engineering Services	•			•	
GIS			•	•	
Administration	•	•			
Community Development		•		•	•
Building		•		•	•
Code Compliance	•		•		
Parks & Recreation					
Administration	•				
Community Programs		•	•		
Athletic Programs	•	•	•		
Tennis		•			
Aquatics		•	•		
Wellington Community Center	•	•	•		
Park Operations & Maintenance		•			

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*

PERFORMANCE MEASURES

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 2008/2009, 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 looks forward to making available more refined and exemplary data in future publications.

The performance measure chart provided in each division summary of the Department Summaries shows a selection of indicators based on recent and future division objectives, and based on what is important to the management and division heads. In order to provide a representation of each division's workload and progress, a variety of measures are used 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

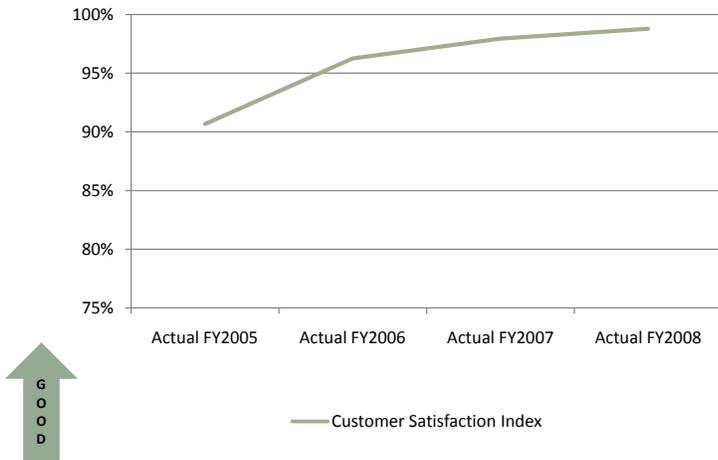
Outcome – describes qualitative results associated with product or service

Each type of measure is significant within the performance measurement system. Where outcomes are of universal concern to all stakeholders, input and output measures are important workload indicators that are monitored to determine needed resources. Monitoring of efficiency and effectiveness measures; such as cost of operations and timeliness of service delivery allows for agile adjustments to maximize resource use and service quality.

As we progress with our implementation of a dashboard system for internal and external stakeholders, a variety of indicators and measures will be incorporated. This will ensure the data is useful and relevant to differing users. In addition to the division measures provided in the department summaries herein, below are two examples of key indicators used to determine our success in achieving our strategic goals.

- Sustainable Village Government Providing Superior Services: *Quality Customer Service*

CUSTOMER SATISFACTION INDEX

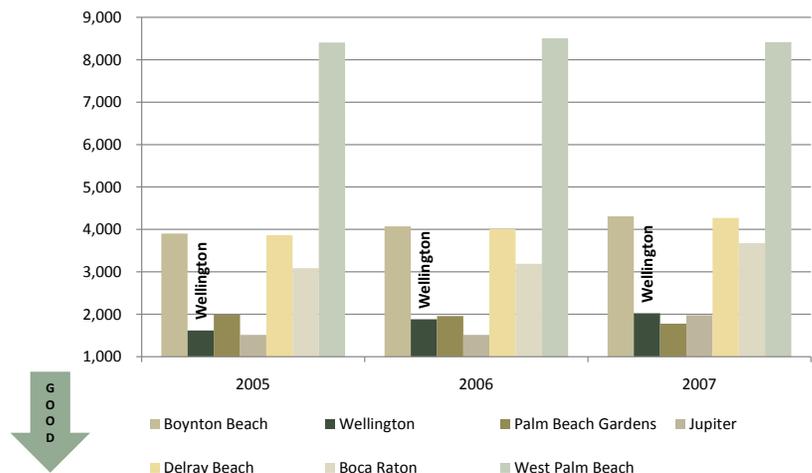


The Customer Satisfaction Index is derived from several departments' customer satisfaction measures. Parks & Recreation, Solid Waste and Billing & Cash Management collect satisfaction data through online, written and oral customer surveys.

- Premier Place to Live in Palm Beach County - Ideal Choice for Families: *Public Safety*

TOTAL INDEX CRIME – TOP 7 CITIES

The Total Index Crime indicator shows data provided by the Uniform Crime Reports Program of the Florida Department of Law Enforcement for the Wellington and the six similar cities in Palm Beach County. Index Crimes include violent and property crimes. Wellington's total annual index crimes are comparable to the two lowest cities in the comparison.



Village of Wellington



Budget Overview

Fiscal Year 2008-2009

Budget Overview

BUDGET PROCESS

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget is to serve as a management and control tool by measuring actual performance against budget standards, focus attention on future operations and plans and improve communication of goals, objectives and plans.

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 2008/2009 budget preparation process.

BUDGET CALENDAR

Task	2008 Date
Develop budget process and identify issues through team meetings	Jan 15 - 31
Financial Services prepares budget module, advanced analyses, budget request packages and guidance materials	Jan 29 - Feb 5
CIP Committee Kickoff	Feb 5
Budget Kickoff and budget packages to departments	Feb 7
Budget Boot Camp: Strategic Planning and Department Teambuilding	Feb 13
CIP Committee Meetings	Feb 8 & 15
CIP to Senior Staff	Feb 22
Departmental Service Business Hierarchy, Goals, Objectives, Performance Measures & Accomplishments due (Business Plans)	Feb 26
Departmental personnel requests, overtime percentage & org charts due	Feb 26
Departmental TPP replacement & new fixed asset requests due	Feb 26
Departmental budget requests & summaries due	Feb 26
Budget Office review of all departmental budget packages and overviews for consistency, reasonableness, formatting and compliance with budget policies	Feb 27 - Mar 6
Departmental Budget Review Meetings	Feb 27 - 29
Draft budget and departmental presentations, review recommendations of departmental overviews with Directors & coordinators	Feb 27 - Mar 9
Compile proposed budget for presentation to Village Manager for recommendation to Council	Mar 9 - 14
CIP to Village Manager	Mar 17
Budget & CIP Workshop	Jun 25
Property appraiser provides certification of taxable values	July 1
Budget Workshop - TRIM & Preliminary Budget Document available	July 7
Preliminary TRIM approval	July 8
Maximum TRIM rates due to Palm Beach County	July 15
Budget Workshop - NAV, Utilities, Solid Waste	Aug 26
Approve resolutions for non-ad valorem assessments & related fund budgets and approve resolution for enterprise fund budgets	Aug 26
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 9
Advertise notice of tax increase and proposed operating budget within 15 days of Public Hearing	Sep 19
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 23
Certification of "TRIM" compliance signed by Village Manager and submitted to Tax Collector	Sep 25

Note: The above timetable meets the requirements of the State of Florida, Palm Beach County and existing bond covenants

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Council in order to meet the needs and goals of the Village and establish annual resource allocations. 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.

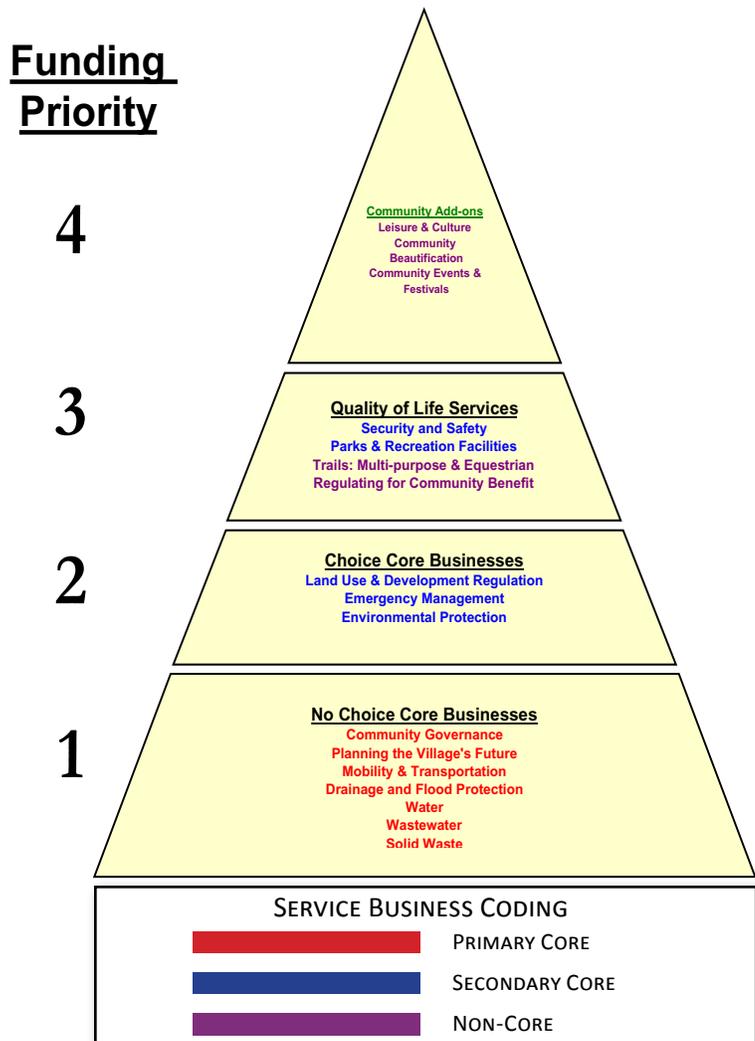
The Village uses the budget model described below combined with forms and information intended to clarify budgeting and the issues the annual budget must address. The 2008/2009 process continues a major shift in Village budgeting practice started with Fiscal Year 2008 from historic expenditure analysis to strategic planning first, budget dollars last.

POLICY & STRATEGY PHASE

Setting priorities for the Village is one of the most important responsibilities of Village Council and these goals and directives set the tone for the development of the budget. In this phase, Village Council and staff has the opportunity to reassess goals and objectives within the strategic framework in order to provide direction to the resource allocation and budgetary decision-making process.

In June 2007, the Village adopted a new strategic plan that established broad goals through a collaborative and proactive process that sought input from all levels of Village staff and involved citizen participation. Budget forums were held that were tailored to the different groups being represented from local businesses to special interest groups, such as school officials and community organizations, to the general public. These forums engaged citizens in discussing their values, needs, and concerns. What emerged was a Strategic Plan which integrated the Village Vision and Mission into an overall Service Business Hierarchy, shown below, and nine major principles. Further discussion of the strategic plan and the results of the public forums is provided in the Vision & Planning section.

Annually, the service priorities and objectives for each fiscal year are evaluated and the long-term financial plan is monitored and updated in order to set direction for the development of the budget that is properly aligned with the broad goals and strategic directives. This includes an assessment of services, capital needs, issues and challenges, opportunities as well as a review of economic trends and financial forecasts.



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.

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. Any proposed changes in service levels, programming, or staffing are evaluated within the overall framework and must include analyses and justification for the request and is reviewed by the Finance Department and Village Manager during this process.

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. 2008/2009 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 are 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 current year expenditures and a worksheet to assist with the preparation of the proposed department budget based on recommended levels of service. 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.

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 input from each department. Capital improvement needs are identified 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. A combined updated CIP is presented to senior staff for review; each project is evaluated individually and as part of the whole and the plan is either submitted to Council for approval or returned to the Committee for recommended revisions. 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. The review also includes a broader assessment of whether the departmental budget proposals address Village Council's Broad Goals, strategic directives, and program service needs while maintaining a Village-wide perspective ensuring fiscal integrity.

ADOPTION PHASE

Prior to July 1, the Village Manager presents a proposed Village budget for the fiscal year commencing October 1 to the Village Council for consideration and further input. This proposal includes all proposed operating and capital expenditures and the means of financing it. Budget presentations are sent to Council, the press, and posted on the Village's website. Council reviews the full Village budget and holds Budget Workshops to provide an opportunity for Village management and departments to offer additional information.

The budget is adopted in compliance with requirements found in the Village's Charter as well as with State law 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.

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.

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. Monthly, a financial team meets to review economic and financial trends as part of the financial reporting process. At this time, actual year-to-date totals are compared to the budget, revenue and expenditure patterns are examined and compared to provide forecasts and recommend 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 for one-time purchases roll forward to the new fiscal year. Recurring purchases are generally 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. All budget amendments, once approved, are processed by the Budget Office and tracked by the Village's computerized financial system.

BASIS OF ACCOUNTING, MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION

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

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

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues 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.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The following funds are used in the Fiscal Year 2009 Budget:

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.

The General Fund has the following Sub-Funds (self-balancing set of accounts used to control moneys that have been earmarked for specific activities or objectives but are solely funded through operating transfers from the General Fund).

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..

Emergency Operations - used to segregate all financial activity applicable to the emergency preparation and response. Currently, this fund tracks expenditures for emergency materials and equipment.

SPECIAL REVENUE FUNDS

Recreation 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.

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.

Gas Tax Operations Fund- 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 Gas Tax Operations Fund reflects operations and maintenance expense only. 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.

CAPITAL PROJECT FUNDS

Gas Tax Capital Fund – used to segregate road capital revenue and expenditures from maintenance & operations reflected in the Gas Tax Operations Fund.

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 capital projects.

Capital Fund - used to segregate all financial activity applicable to governmental capital expenditures from governmental operating expense. These expenditures are funded by the Village General Fund, Recreation Fund and Surface Water Management through operating transfers.

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.

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.

Executive Offices

Village Council
 Village Attorney
 Village Manager
 Village Clerk
 Broadcasting
 Information Technology
 Human Resources
 Public Safety

Administrative & Financial Services

Administration
 Economic Development
 Support Services
 Cash Management & Billing
 Printing & Graphics
 Reception
 Accounting & Treasury
 Budgeting & Reporting
 Compensation & Benefits
 Purchasing
 Risk Management

Operations

Operations Administration
 Operations Support
 Emergency Operations
 Public Works
 Administration
 Building Maintenance
 Environmental Services/BMP Compliance
 Fleet & Equipment Maintenance
 Landscape Maintenance
 Nuisance Abatement
 Roads
 Surface Water Management & SWAT
 Engineering Services
 GIS
 Planning, Zoning & Building
 Administration
 Building
 Code Compliance
 Planning & Zoning

Operations

Parks & Recreation
 Administration
 Aquatics
 Athletic Programs
 Community Programs
 Park Operations
 Tennis
 Wellington Community Center
 Solid Waste Collection & Recycling Services
 Utility System
 Administration
 Field Services
 Laboratory
 Utility System Maintenance
 Wastewater Treatment Facility
 Water Treatment Facility

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.

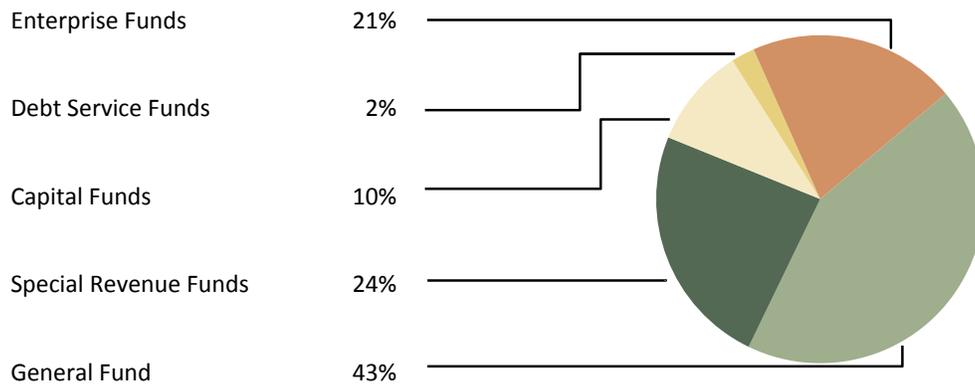
BUDGET SUMMARY

The total Village-wide fiscal year 2008/2009 operating budget is shown below.

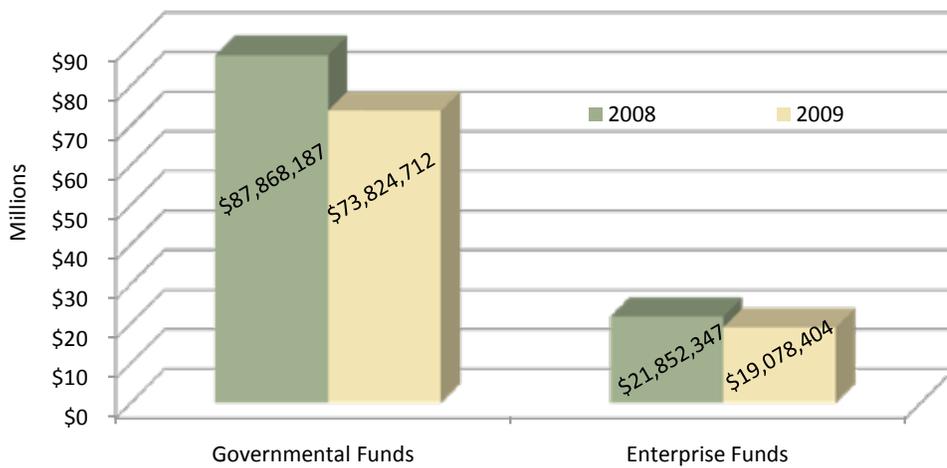
COMPREHENSIVE ANNUAL BUDGET

	General Fund	Special Revenue Funds	Capital Funds	Debt Service Fund	Total Governmental Funds	Enterprise Funds	Total
Revenues							
Ad Valorem Taxes	\$16,021,022				\$16,021,022		\$16,021,022
Non Ad Valorem Assessments		3,577,758			3,577,758	3,326,404	6,904,162
Utility Taxes	3,145,000				3,145,000		3,145,000
Franchise Fees	3,551,200				3,551,200	183,000	3,734,200
Local Communication Service Tax	2,600,000				2,600,000		2,600,000
Intergovernmental Revenue	4,573,000	\$1,116,000	805,000		6,494,000		6,494,000
Licenses & Permits	255,200	\$2,977,278			3,232,478		3,232,478
Charges for Services		\$2,619,417			2,619,417	13,420,000	16,039,417
Interest Income	684,000	\$385,000	\$497,000		1,566,000	1,428,000	2,994,000
Miscellaneous Revenues	294,000	\$205,000			499,000	196,000	695,000
Impact Fees			\$618,950		618,950		618,950
Capacity Fees and Restricted Interest Income						525,000	525,000
Transfers In	9,090,824	11,391,648	7,263,715	2,153,700	29,899,887		29,899,887
Total Revenues & Other Financing Sources	\$40,214,246	\$22,272,101	\$9,184,665	\$2,153,700	\$73,824,712	\$19,078,404	\$92,903,116
Expenditures							
General Government	\$9,086,422				\$9,086,422		\$9,086,422
Public Safety	\$6,972,301				\$6,972,301		\$6,972,301
Physical Environment	\$6,516,967	\$5,805,519			\$12,322,486	11,924,069	\$24,246,555
Transportation		\$1,710,360			\$1,710,360		\$1,710,360
Emergency Operations	\$53,000				\$53,000		\$53,000
Culture & Recreation		\$6,222,114			\$6,222,114		\$6,222,114
Capital Outlay	\$171,703	\$396,910	\$6,559,823		\$7,128,436	11,865,238	\$18,993,674
Debt Service				\$2,153,700	\$2,153,700	2,946,100	\$5,099,800
Non-departmental	\$226,120				\$226,120		\$226,120
Operating Contingency	\$6,045				\$6,045		\$6,045
Transfers Out	\$17,181,688	\$6,814,976	\$2,072,150		\$26,068,814	3,831,073	\$29,899,887
Total Expenditures	\$40,214,246	\$20,949,879	\$8,631,973	\$2,153,700	\$71,949,798	\$30,566,480	\$102,516,278
Increase/(Decrease) to Reserves		\$1,322,222	\$552,692		\$1,874,914	(3,088,076)	(1,213,162)
Decrease to Impact Fees/Capacity Fee Accounts						(8,400,000)	(\$8,400,000)
Total Expenditures & Reserves	\$40,214,246	\$22,272,101	\$9,184,665	\$2,153,700	\$73,824,712	\$19,078,404	\$92,903,116

TOTAL BUDGET BY FUND TYPE



**ADOPTED BUDGET FY 2008/2009 vs. ADOPTED BUDGET FY 2007/2008
(INCLUDING TRANSFERS IN AND TRANSFERS OUT)**



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

GOVERNMENTAL REVENUE SOURCES

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

REVENUE SOURCES - GOVERNMENTAL FUNDS

	Governmental				
	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Adopted 2007/2008	Adopted 2008/2009
Ad Valorem Taxes	\$11,305,840	\$14,618,529	\$18,591,345	\$17,357,103	16,021,022
Non Ad Valorem Assessment	2,964,390	2,847,120	2,862,096	3,577,758	3,577,758
Utility Taxes	2,838,515	3,433,244	3,428,003	3,360,000	3,145,000
Franchise Fees	2,704,194	3,430,915	3,512,575	3,400,000	3,551,200
Communications Taxes	2,080,684	2,610,972	2,702,414	2,860,920	2,600,000
Intergovernmental Revenue	5,861,284	8,290,170	14,832,375	7,167,000	6,494,000
Licenses and Permits	6,648,397	5,262,986	4,132,615	3,811,950	3,232,478
Charges for Services	2,275,499	2,069,176	2,223,313	3,405,841	2,619,417
Miscellaneous Revenues	1,269,390	3,207,273	1,373,631	583,000	499,000
Impact Fees	5,190,651	2,334,864	1,280,370	1,463,473	618,950
Interest	1,321,744	2,494,561	3,644,017	2,331,000	1,566,000
Total	\$44,460,588	\$50,599,810	\$58,582,754	\$49,318,045	\$43,924,825

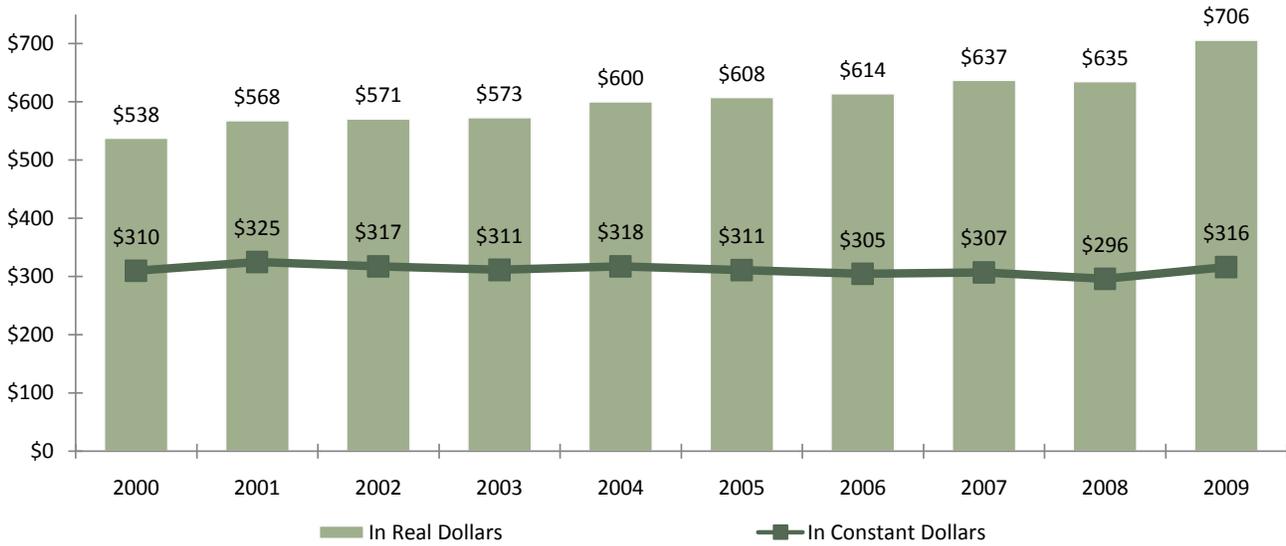
Prior to October 1, 1996, the Village was unable to levy ad valorem taxes. However, its dependent taxing district - Acme Improvement District - levied non ad valorem taxes to cover the costs of all governmental operations except for public safety and planning, zoning and building. The assessments in 1997 through 2009 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 36% by Ad Valorem property taxes and 8% by Non Ad Valorem special assessments.

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

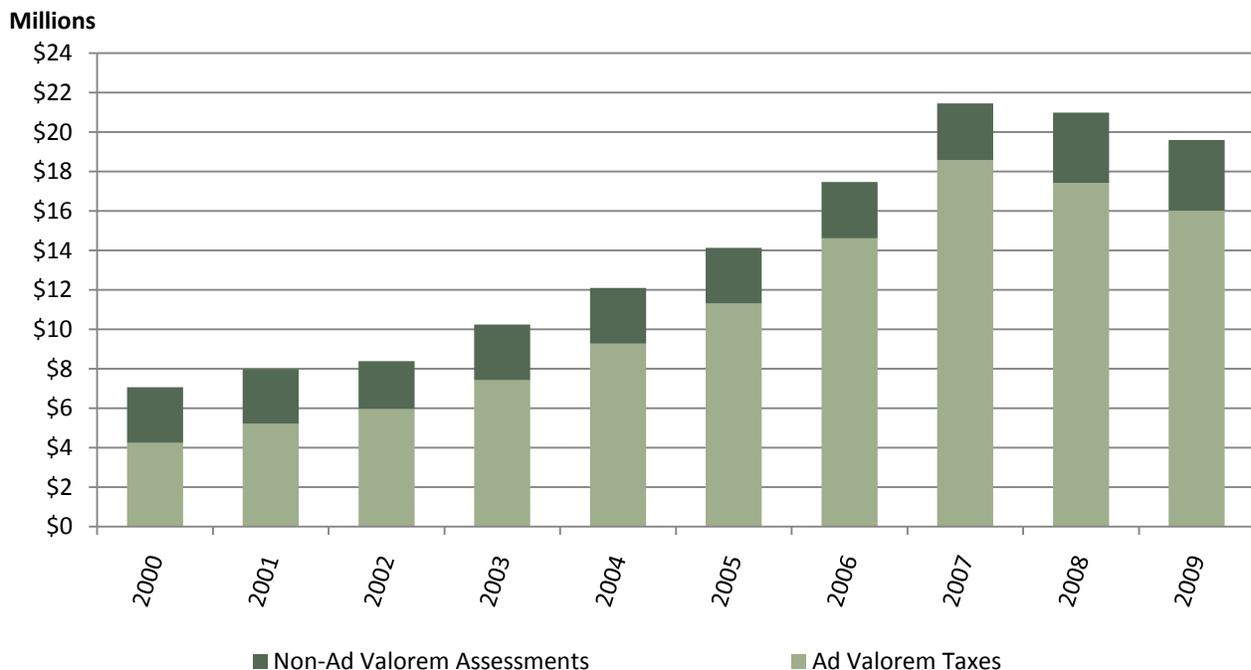
Legislative actions on property tax reform since the spring of 2007 have redoubled the public attention focused on ad valorem property tax as a revenue source. It should be noted that ad valorem property tax funds only a portion of municipal operations. However, the use of the funds is not restricted as with most other municipal revenue sources and is therefore fundamental to financing government operations. The levying of a property tax rate is one of the most important and most sensitive policy decisions the Council must make on an annual basis. The following provides a history of the total tax burden borne by the residents for the last 10 budget cycles.

**TOTAL LOCAL TAXES IN REAL & CONSTANT DOLLARS
INCLUDING AD VALOREM AND NON - AD VALOREM
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 from 2000 – 2008, increasing in 2009 real dollars as a result of the higher solid waste assessment.

**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 \$50,000 homestead exemption in 2008/2009, \$25,000 in prior years), a taxpayer on a single acre of property or less would pay \$1,166 including a Solid Waste disposal fee. This represents an increase of only \$178, or 18% of the amount paid in 2000. This minimal increase over a 10 year period is no small feat given the growth in population and services provided. Considering that homesteaded properties received an additional \$25,000 homestead exemption in 2008/2009, the increase in total local taxes over the year 2000 is \$120, or 12% for homesteaded properties. 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.

TOTAL LOCAL TAXES



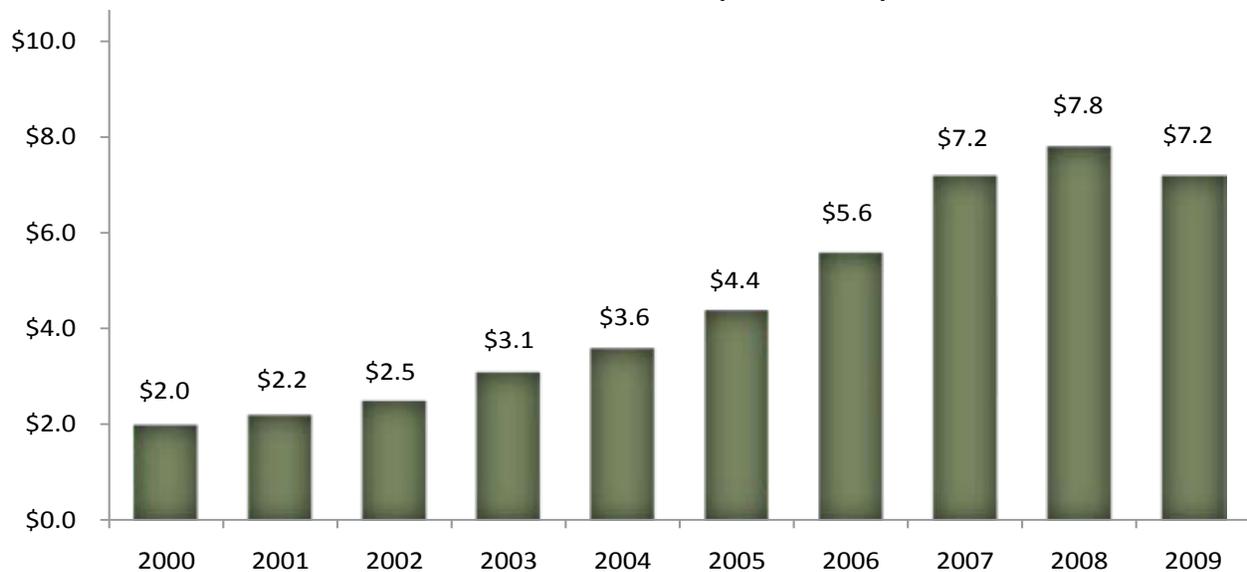
Notes:

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 includes Solid Waste Authority (\$156) and Village of Wellington (\$162)

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.

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 has temporarily been reversed recently due to the economy slow 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	\$178,501,850	2.48%
Wellington Preserve Corporation	66,357,390	0.92%
EQR. - RE Tax Department	58,000,000	0.80%
Polo Lakes Apartments LLC	47,695,737	0.66%
Minto Communities, Inc.	37,817,752	0.52%
AUTC Polo Chase Florida LLC	34,000,000	0.47%
Centre at Wellington Green Ltd	33,968,353	0.36%
Universal Health Realty Income	29,049,326	0.40%
TCRDAD Wellington Ltd Partnership	26,500,000	0.37%
FR Courtyard Shops LLC	22,864,125	0.32%
FWI 16 LLC	23,762,162	0.33%
	\$558,516,695	7.75%
Total Assessed Valuation	\$7,206,937,298	

(1) Source: Tax Roll provided by Palm Beach County Property Appraiser's Office, values as of October 2008.

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; this is 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 must 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.

AD VALOREM TAXES

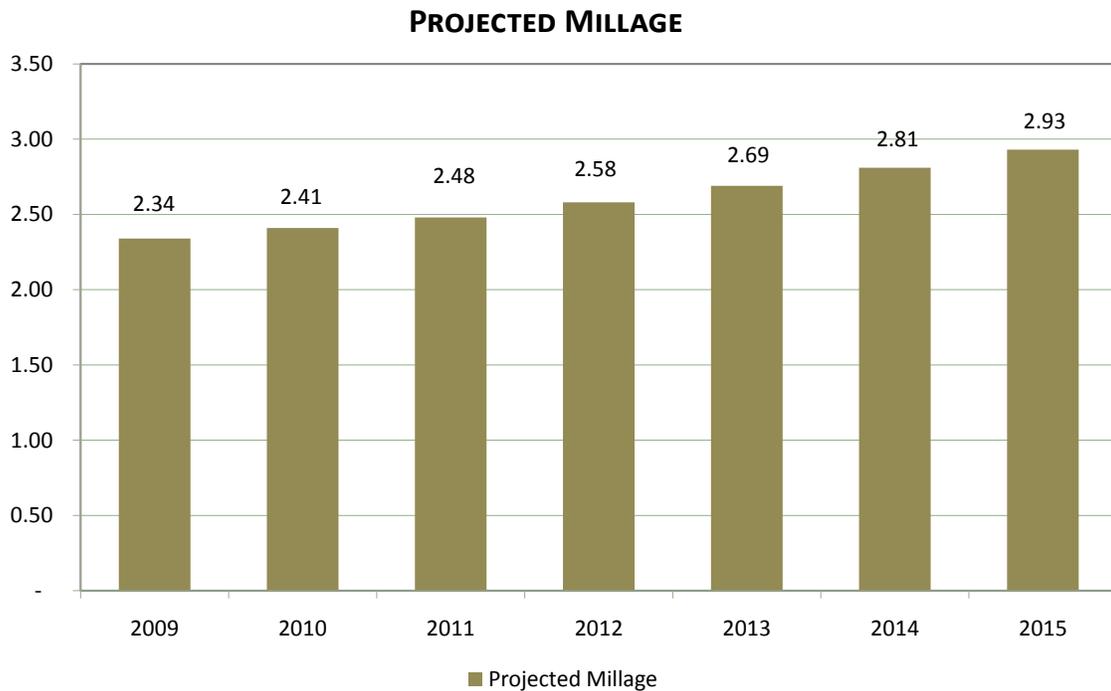
Ad valorem taxes total \$16,021,022 or 51% of total General Fund revenues. Ad valorem taxes were first levied on October 1, 1996 and enabled the Village to meet the eligibility requirements in §218.23(1) Florida Statutes regarding state revenue sharing participation, which require a minimum revenue amount 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. In accordance with the bill, Wellington adopted a millage rate 9% lower than the prior year.

In fiscal years 2008/2009 and later, local governments are limited to tax rate increases equal to the growth in income for the State of Florida unless a higher rate is adopted by a supermajority of the governing body. The projected growth in income for FY 2009 was 4.15%. Also, voters approved Amendment One to the state constitution in January 2008; allowing for an additional exemption of \$25,000 on homesteaded properties. The additional exemption reduces the taxable value of the property prior to applying the ad valorem millage rate for most local governments, though it is not applicable to school taxing authorities. These factors, combined with reductions in the taxable value due to economic influences, resulted in a roll-back rate of 2.55 mills for FY 2009. The Village adopted a rate 8% lower than roll-back, at 2.34 mills. This is a reduction of \$1.3 million in ad valorem tax revenues over 2007/2008.



The preceding chart shows the Village projected millage rate for fiscal years 2010 through 2015, with increases limited to the estimated statewide growth in income. The forecast assumes that Wellington property values will slightly decrease for two more years and experience modest growth beginning in 2011.

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 2008/2009, non-ad valorem assessments will only be collected by the Village for drainage and are anticipated to be \$3,577,758, accounting for 33% 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
- Proximity to facilities
- Population density
- 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

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

Non-ad valorem assessments 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)	13,314	5,476
Unit of Development No. V	(A-V)	2,146	1,158
Unit of Development No. VII	(A-VII)	531	81
Total Unit A		15,991	6,716
Unit B:			
Unit of Development No. II	(B-II)	1,549	1,563
Overall District	(B-OAD)	5,734	4,500
Total Unit B		7,283	6,063
Unit C:			
Unit of Development No. I	(C-I)	895	906
Overall District	(C-OAD)	1,201	1,144
Total Unit C		2,096	2,050
Wellington Green Mall		451	451
Total All Units		25,821	15,279

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 1999/2000 THROUGH 2008/2009

	<u>1999-2000</u>	<u>2001-2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>Change</u> <u>2000-2009</u>
A-I	\$115	\$120	\$146	\$146	\$31
A-V	115	120	146	146	\$31
A-VII	115	120	146	146	\$31
B-II	220	120	146	146	(\$74)
B-OAD	115	120	146	146	\$31
C-I	142	120	146	146	\$4
C-OAD	115	120	146	146	\$31

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 2008/2009 fiscal year were calculated using the rate of 5.22%. Local Communication Services Tax state forecasts for Wellington total \$2,600,000 or 6% of total Governmental Funds revenues (8% of General Fund revenues).

UTILITY TAXES

Utility taxes total \$3,145,000 or 7% of total Governmental Funds revenues (10% 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 \$3,551,200 or 8% of total Governmental Funds revenues (11% 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 \$4,922,000 or 11% of total Governmental Funds revenues (15% 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 2009 population of 59,082, the Florida Department of Revenue (FDOR) estimated annual state shared revenues as follows:

Half-Cent Sales Tax	\$3,738,000
State Revenue Sharing	1,174,000
Beverage Tax	<u>10,000</u>
Total	\$4,922,000

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 furnished by the State and based on the anticipated sales of motor fuel and special fuel sold within Palm Beach County. 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 2008/2009 is \$1,452,000 or 3% of total Governmental Funds revenues (8% of Special Revenue Funds and Capital Project Funds revenues).

INTERGOVERNMENTAL REVENUE

In addition to the state shared revenues and gas taxes, other revenues resulting from governmental interlocal agreements are included in this category. In 2008/2009, \$120,000 is budgeted pursuant to an agreement with Palm Beach County to provide annual maintenance funding for Forest Hill Boulevard.

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 2008/2009 is estimated to be approximately \$285,000 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 2008/2009 is \$675,000 or 2% of total Governmental Funds revenues (5 % 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 2008/2009 is \$2,557,000 or 6.0% of total Governmental Funds revenues (24% 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 \$1,839,499. Additionally, the Village has implemented a fee structure that would enable the Village to recover most of the administrative costs associated with planning and zoning. For the 2008/2009 fiscal year it is anticipated that the Village would be able to recover approximately \$250,000.

Budgeted revenues in 2008/2009 include approximately \$270,000 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 2008/2009 are \$2,619,417 or 6% of total Governmental Funds revenues (24% 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 2008/2009 reflects the current portfolio yield of 2% – 2.5% on investments. If current economic trends continue past the terms of current investments, yields on reinvestments could be minimally lower.

IMPACT FEES

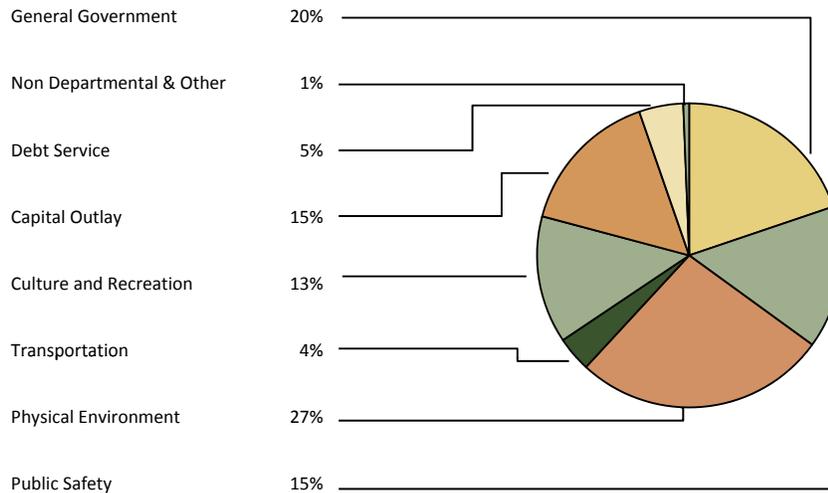
The Village Council voted to begin collecting Impact Fees for new dwellings effective March 1, 1999 (Ordinance 98-31). The Comprehensive Plan requires impact fees to cover the cost of providing the land and facilities necessary to meet the road, recreation and open space needs of new construction and 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 2008/2009 budget year, \$250,000 for road impact fees and \$368,950 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 EXPENDITURES**TOTAL EXPENDITURES - GOVERNMENTAL**

	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Adopted 2007/2008	Adopted 2008/2009
General Government	\$7,733,680	\$8,588,524	\$9,928,265	\$10,018,332	\$9,086,422
Public Safety	5,031,954	5,099,928	5,719,752	6,457,161	6,972,301
Physical Environment	9,076,637	10,493,497	10,437,973	11,345,893	12,322,486
Transportation	1,614,248	1,678,057	1,392,802	1,672,062	1,710,360
Culture and Recreation	6,044,649	7,012,595	7,334,738	7,825,067	6,222,114
Capital Outlay	9,337,123	13,630,058	15,073,268	10,356,694	7,128,436
Non Departmental & Other				1,095,000	285,165
Debt Service	2,235,985	2,156,979	2,157,385	2,760,866	2,153,700
Total	\$41,074,276	\$48,659,638	\$52,044,183	\$51,531,075	\$45,880,984

EXPENDITURES BY FUNCTION

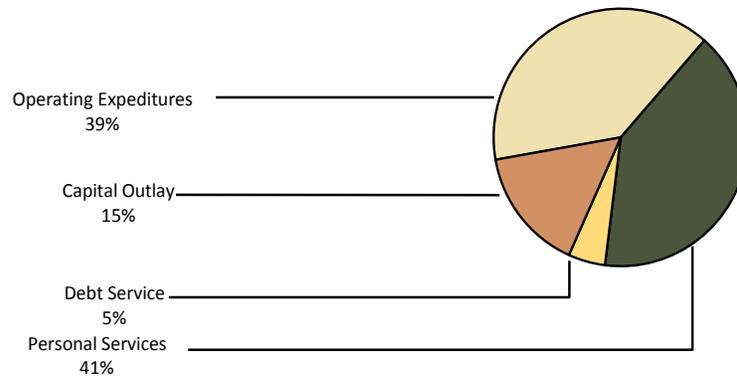
**TOTAL GOVERNMENTAL FUNDS
(EXCLUDING INTERFUND TRANSFERS AND RESERVE FUNDING)**



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, Support Services, Reception, Economic Development, Cash Management and Printing & Graphics) Human Resources, Information Technology, 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 for the period October 1, 2008 through September 30, 2009 renewed at \$6.85 million, an increase of 8% over FY 2008. The PBSO staff is budgeted to remain at 115 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 Operations, Public Works (except Roads), Planning, Zoning & Building and Engineering Services 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 412.2 lane miles of roadways - 375.7 lane 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 59.7 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 452.4 acres of recreational open space reserves:

Village Park - 117 acres comprising 2 gymnasiums with activity rooms, 2 lighted roller hockey rinks (one under roof), 19 lighted and four 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 - 81+ acres including 17 softball/baseball fields, 14 batting cages, 3 playgrounds, 2 pavilion/picnic areas, 4 sand volleyball courts, 6 basketball courts, 2 shuffleboard courts 4 restroom/concession buildings, a Wetlands Park with a 1,100 ft. boardwalk, walking trail, 14 benches and 1 million gallons of standing water and the Wellington Dog Park.

Wellington Community Center - 17 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.

CAPITAL PROJECTS

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:

- Relocation of Village Skate Park
- Village Park Gym Weatherproofing
- Second Entry to Village Park
- Pump Station 2 Renovations

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

- Lake Worth Road Expansion
- Equestrian Master Plan
- 5.4 MGD Water Plant Expansion

The adopted FY 2009 budget includes \$18,993,674 in budgeted capital outlay. Governmental projects and asset replacements total \$ 7,128,436; with \$11,865,238 budgeted in utility and solid waste capital expenditures. Detailed information on our proposed capital plan and projects is available in our companion document, the Village of Wellington Capital Improvement Plan.

MULTI-YEAR MAINTENANCE PROGRAMS

The 2008/2009 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. The Village has continued 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
- 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

For a complete explanation of Wellington's capital program, please refer to the separate Wellington Capital Improvement Plan document.

CAPITAL OPERATING IMPACT

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 added 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.

For FY 2009, additional funding for utilities, landscape and building maintenance was added as a result of the completion of Pump Station #8. Electric expense for the Water Treatment Facility is expected to increase due to the expansion project, offset by the reduced electric expense for Wells 29 & 30 coming online to replace less efficient facilities. The Village's capital planning process focuses on capital improvements that will actually decrease maintenance costs, such as replacement of vehicles and water lines or reconstruction of roads.

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 annually. 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 Human Resources 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.

GOVERNMENTAL PROJECTIONS

GROWTH ASSUMPTIONS

The population last year in the Wellington area is estimated to have decreased by about 60 households; a likely result of foreclosure activity in the area. Using a density of 2.95 persons per unit, the resulting decrease in the permanent population is less than 200 persons, which equates to a contraction rate of .03%. In fiscal year 2008/2009 an additional 187 households are anticipated.

FIVE YEAR GROWTH PROJECTION

	Actual			Projection		
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Population	55,564	55,259	55,076	55,627	56,183	56,745
Growth Rate	4.00%	-0.55%	-0.33%	1.00%	1.00%	1.00%
Computed Acres	24,588	24,849	24,970	25,795	25,821	25,821
Taxable value (000's)	5,625,865	7,245,831	7,807,964	7,206,937	7,121,398	7,006,055
Growth in taxable value	28.66%	28.79%	7.76%	-7.70%	-1.19%	-1.62%
New Construction (000's) ⁽¹⁾	598,738	362,033	319,800	85,540	30,174	43,707

(1) Includes new homes, commercial and reappraisals. New homes are placed on the tax roll one year after receiving their Certificate of Occupancy.

REVENUES AND EXPENDITURES

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.

This section includes a five-year forecast of revenue and expenditures for the general government operations of the Village 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.

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 GOVERNMENT FORECAST ASSUMPTIONS

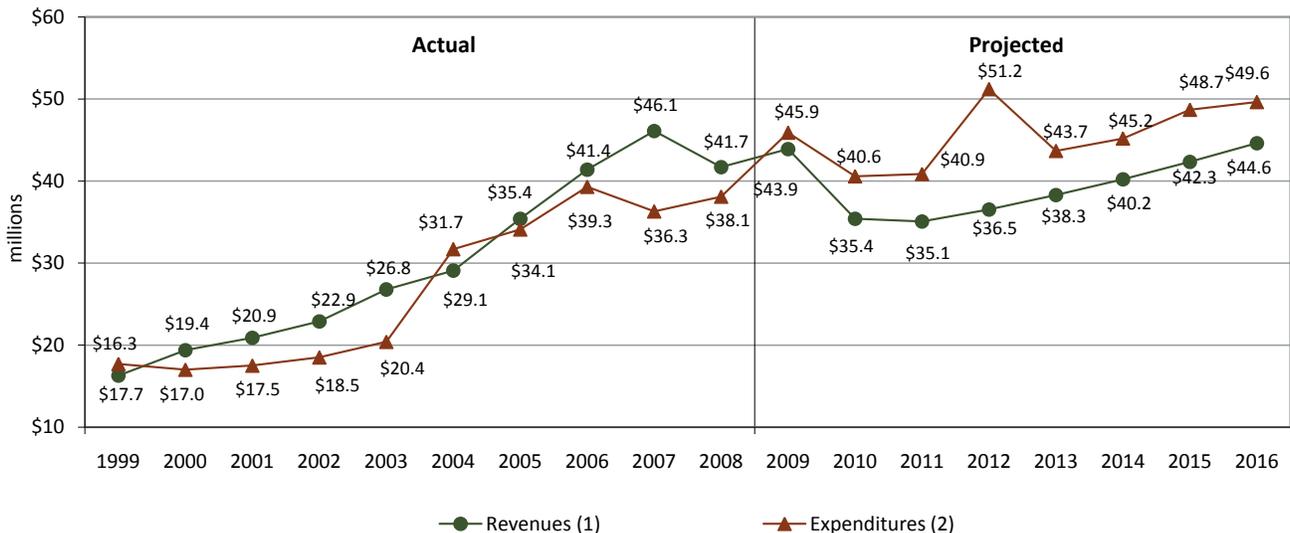
	FY 2008/2009 Budget	Five Year Forecast 2010/2014
Revenues		
Ad Valorem Taxes	Millage (2.34 mills) on tax base of \$7.2 billion per Tax Appraiser. Assumes 95% collections	Growth in tax base from new construction; reduction in assessed value through 2011; 3% annual growth thereafter
Non Ad Valorem Assessments		
Surface Water Management	Drainage assessment fee of \$146 from 25,795 units. Assumes 95% collections	Growth in projected non-ad valorem assessments rates
Franchise Fees		
Electric	Based on YE 2008 revenue + FPL fuel adjustment	3% Annual Growth after 2011
Utility Taxes		
Electric	Based on YE 2008 revenue	3% Annual growth after 2011
Gas	Based on YE 2008 revenue - 10% contraction	3% Annual growth after 2011
Communication Service Tax		
Cable TV	State Estimate	3% Annual growth after 2011
Telephone	State Estimate	3% Annual growth after 2011
Intergovernmental		
Half Cent Sales Tax	State estimate	4% Annual contraction through 2010; 3% Annual growth thereafter
Gas Tax	State estimate	10% Annual contraction through 2010; 3% Annual growth thereafter
State Rev Sharing Proceeds	State estimate	4% Annual contraction through 2010; 3% Annual growth thereafter
Alcoholic Beverage License	State estimate	4% Annual contraction through 2010; 3% Annual growth thereafter
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 2008 revenue	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2008 revenue	Population Growth Rate
Land Development Fees	Based on YE 2008 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2008 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2008 revenue	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 2008 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2008 revenue	No increase projected to be conservative
Other	Based on YE 2008 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on estimated 2% -2.5% rate of return	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
All Other	Per contracts	3% growth

FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET

	Budget	Five Year Projections				
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Governmental Revenues						
Taxes – Ad Valorem	\$16,021,022	\$16,033,000	\$16,252,000	\$17,443,000	\$18,838,000	\$20,262,000
Taxes – Non Ad Valorem	3,577,758	2,993,000	3,042,000	3,140,000	3,361,000	3,483,000
Franchise Fees	3,551,200	3,551,000	3,551,000	3,658,000	3,767,000	3,880,000
Local Communication Service Tax	2,600,000	2,600,000	2,600,000	2,678,000	2,758,000	2,841,000
Utility Taxes	3,145,000	3,145,000	3,145,000	3,239,000	3,337,000	3,437,000
Intergovernmental	6,494,000	6,230,000	5,877,000	5,969,000	6,148,000	6,332,000
Licenses and Permits	3,232,478	2,088,000	2,356,000	2,060,000	1,920,000	1,935,000
Charges for Services	2,619,417	2,828,000	2,894,000	2,963,000	3,033,000	3,106,000
Miscellaneous	499,000	339,000	339,000	339,000	339,000	339,000
Interest	1,566,000	1,191,000	922,000	752,000	632,000	605,000
Impact Fees	618,950	438,000	423,000	405,000	351,000	314,000
Transfers In - Debt Service	2,153,700	2,150,000	2,150,000	2,153,000	2,154,000	2,142,000
Transfers In - Other	22,486,436	27,872,000	24,610,000	24,193,000	34,123,000	32,410,000
Indirect Cost Allocation	5,259,751	4,501,000	4,676,000	4,858,000	5,047,000	5,245,000
Use of Rate Stabilization Fund	-	-	-	2,450,000	550,000	-
Total Revenues	\$73,824,712	\$75,959,000	\$72,837,000	\$76,300,000	\$86,358,000	\$86,331,000
Governmental Expenditures						
Personal Services	\$18,608,330	\$19,496,000	\$20,697,000	\$21,977,000	\$23,341,000	\$24,796,000
Operating	17,990,518	18,322,000	19,047,000	20,163,000	20,931,000	21,730,000
Capital Outlay	7,128,436	6,177,000	5,999,000	14,057,000	4,821,000	4,657,000
Debt Service	2,153,700	2,150,000	2,150,000	2,153,000	2,154,000	2,142,000
Transfers	26,068,814	31,451,000	28,386,000	28,178,000	38,323,000	36,820,000
Change in Reserves	1,874,914	(1,637,000)	(3,442,000)	(10,228,000)	(3,212,000)	(3,814,000)
Total Expenditures	\$73,824,712	\$75,959,000	\$72,837,000	\$76,300,000	\$86,358,000	\$86,331,000

Note: The net expenditures reflected above are primarily driven by anticipated capital outlay resulting from the CIP plan. These projects are expected to be funded through a combination of long-term borrowing and impact fees.

FIVE-YEAR FORECAST OF OPERATING REVENUES AND EXPENDITURES



Note: Excludes Planning, Zoning, and Building and Surface Water Management

(1) Operating Revenues exclude proceeds from borrowing and interfund transfers.

(2) Operating Expenditures include operating costs and capital outlay but exclude interfund transfers and projects related to borrowings.

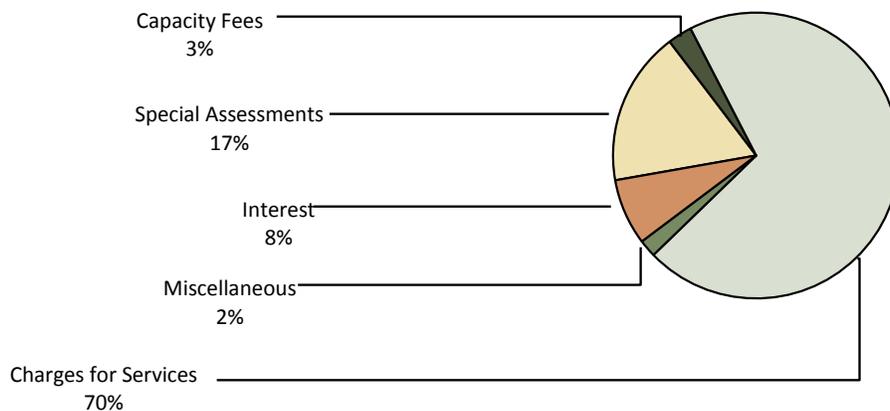
ENTERPRISE REVENUE SOURCES

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

	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Adopted 2007/2008	Adopted 2008/2009
Non Ad Valorem Assessment	\$2,024,609	\$4,480,265	\$2,528,523	\$2,664,322	\$3,326,404
Charges for Services	13,228,396	13,303,082	12,971,931	14,174,000	13,420,000
Capacity Fees	2,836,718	3,990,421	713,453	2,100,000	525,000
Intergovernmental Revenues	1,305,602	8,037,716	778,676		
Miscellaneous Revenues	870,492	1,295,767	793,270	380,025	379,000
Interest	1,131,842	2,637,429	3,563,790	2,534,000	1,428,000
Total	\$21,397,659	\$33,744,680	\$21,349,643	\$21,852,347	\$19,078,404

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 \$13,060,000 or approximately 68% of total enterprise 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	\$14.44	1-8,000	\$1.63	\$13.04	\$27.48
		8,001-15,000	2.43		
		15,001-25,000	3.26		
		25,000+	5.36		
Wastewater	13.39	1-15,000	1.48	11.84	\$25.23
		15,000+	1.48		
Total	\$27.83			\$24.88	\$52.71

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 were increased 5% for FY 2009; the first time since fiscal year 1995.

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 2009 fiscal year total \$3,326,404 or approximately 17% of total enterprise 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. 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 annual assessment rates, indicating the \$33 increase for FY 2009 due to bid negotiations in the prior year.

SOLID WASTE ASSESSMENTS PER UNIT

	2005/2006	2006/2007	2007/2008	2008/2009	One Year Increase
Residential Curbside Service	\$120.00	\$125.00	\$129.00	\$162.00	\$33.00
Residential Containerized Service	\$86.40	\$91.00	\$93.00	\$126.00	\$33.00

ENTERPRISE EXPENDITURES

The direct operating expense (excluding debt service and capital outlay) of the Enterprise Funds Water, Wastewater and Solid Waste collection services have been budgeted to increase approximately \$1.5 million or 8% more than last fiscal year’s operating expenses. Of this increase, roughly \$1 million is due to the added cost of solid waste services bid in 2007; and the remainder is due to increased personal services including fringe benefits.

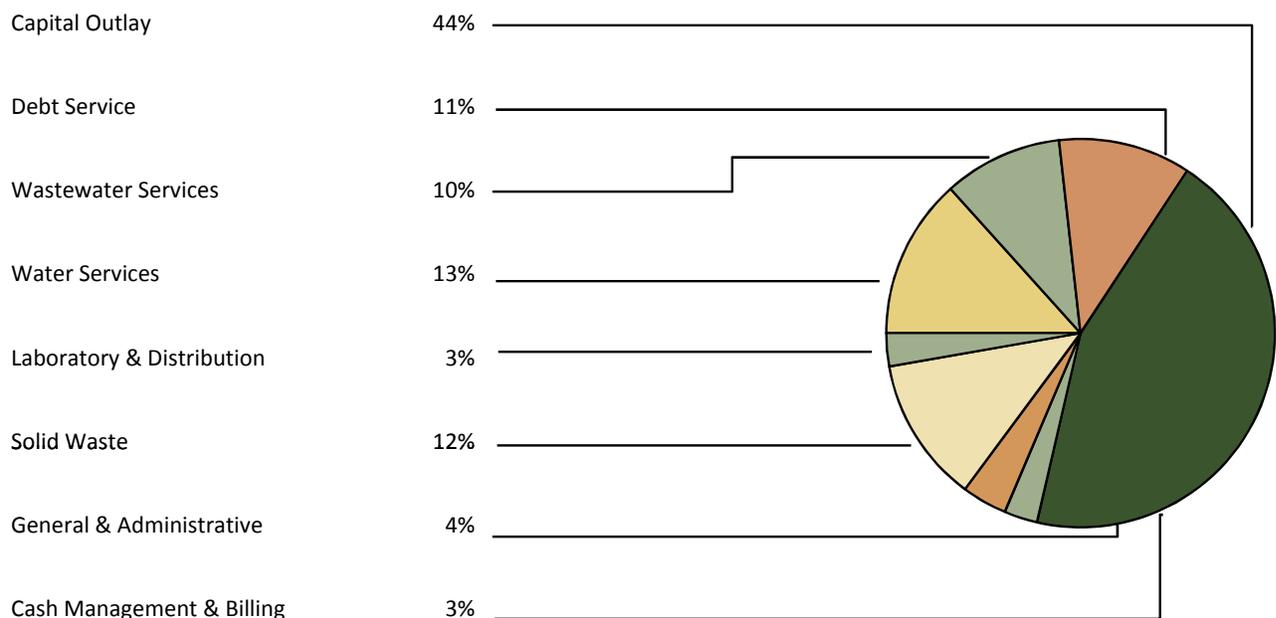
The following highlights the more significant increases in Enterprise Funds expenditures. Additionally, personal services, capital outlay and debt service are further discussed in separate sections of this document. As noted under the Basis of Accounting Section, capital outlay and debt service are reflected 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

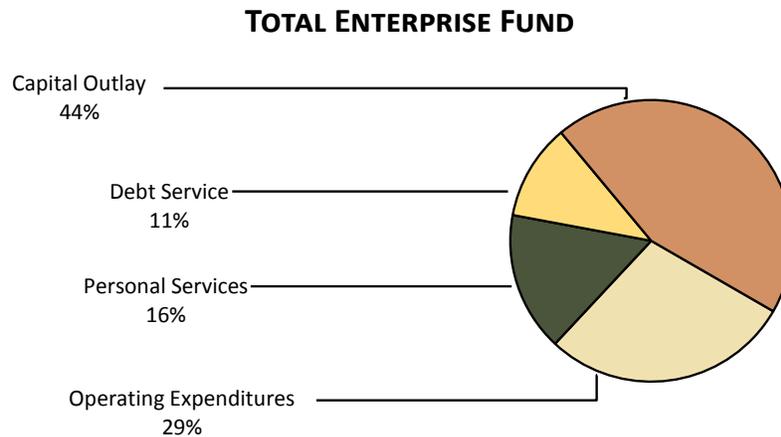
	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Adopted 2007/2008	Adopted 2008/2009
Water Services	\$2,662,360	\$3,140,199	\$3,454,336	\$3,756,779	\$3,565,338
Wastewater Services	1,937,352	1,944,359	2,085,550	2,478,687	2,640,990
Laboratory	80,574	85,462	94,888	104,398	106,573
Water Distribution	350,096	483,068	504,565	601,253	628,083
Cash Management & Billing	601,082	613,149	702,906	727,922	739,528
General and Administrative	329,980	11,334	577,586	495,089	1,007,650
Solid Waste	6,097,963	8,269,501	2,004,307	2,229,187	3,235,907
Debt Service	2,901,591	3,024,759	2,983,800	2,976,500	2,946,100
Capital Outlay			24,621,918	8,582,485	11,865,238
Total	\$14,960,998	\$17,571,831	\$37,029,856	\$21,952,300	\$26,735,407

EXPENDITURES BY FUNCTION

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



EXPENDITURES BY CATEGORY



No taxes or assessments are used to support utility operations; all expenditures are funded by the sale of utility services to customers. This Enterprise Funds are budgeted to pay the Governmental Funds \$1.7 million in FY 2009 as reimbursement for administrative support services and other goods and services supplied to the utility. An annual 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.

ENTERPRISE PROJECTIONS

UTILITIES

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 2008/2009 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.

UTILITY GROWTH ASSUMPTIONS

	Actual	Estimated	Approved	Five Year Projections				
	<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>	<u>2013/2014</u>
Customers (average annual):								
# of Accounts ⁽¹⁾	19,695	19,834	19,880	20,110	20,468	20,829	20,862	20,895
Growth Rate	0.81%	0.71%	0.23%	1.16%	1.78%	1.76%	0.16%	0.16%
Annual Water Sales								
Gallons sold (000's)	1,849,084	1,698,797	1,685,048	1,684,327	1,704,502	1,725,405	1,727,895	1,730,385
Growth Rate ⁽²⁾	-6.39%	-8.13%	-0.81%	-0.04%	1.20%	1.23%	0.14%	0.14%
Utility Rates:								
Average Monthly Residential User Charge (8,000 Gallons)	\$50.18	\$50.18	\$52.71	\$55.35	\$58.11	\$61.02	\$64.07	\$67.27
Net Change	0%	0%	5%	5%	5%	5%	5%	5%

(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 2008/2009 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 on the previous page, it is expected that the utility service area will incur some gradual growth during the next few years as the Village (existing service area) begins to approach a build-out situation. 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 below, the current financial forecast model of the utility indicates that a minor adjustment in utility rates will be required each year beginning in 2008/2009.

UTILITIES FORECAST ASSUMPTIONS

	<u>FY 2008/2009 Budget</u>	<u>Five Year Forecast 2010/2014</u>
Revenues		
Water	A 5% increase in rates over prior year as well as projected customer growth plus out of area surcharge	Anticipated customer growth rates with an anticipated rate adjustment of 5% each year assumed during the forecast period
Wastewater	Projected customer growth plus out of area surcharge	Anticipated customer growth rates with an anticipated rate adjustment of 5% each year assumed during the forecast period
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 2.0% to 2.5%	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%
Other	Constant based on estimated fiscal year 2008 results	Incremental increases over 5 year period
Capacity Fees	New units added to system plus interest earnings on unspent balances	Incremental customer additions plus interest earnings on unspent balances
Bond Proceeds	None in budget year 2008/2009	None anticipated during period
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				
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Revenues						
Water	\$7,560,000	\$8,103,378	\$8,449,466	\$8,812,646	\$9,089,713	\$9,376,103
Wastewater	5,500,000	5,805,146	6,060,766	6,304,800	6,503,398	6,708,425
Standby	65,000	70,123	90,526	109,509	104,429	99,350
Penalty	220,000	234,245	250,390	266,691	280,482	294,986
Meters	40,000	82,000	89,250	90,500	8,250	8,250
Interest	1,256,000	96,638	96,280	95,751	99,830	77,712
Other	196,000	199,803	209,891	220,612	229,779	239,415
Capacity Fees & Restricted Income	525,000	993,426	1,024,364	105,216	111,192	111,192
Total Revenues	\$15,362,000	\$15,584,759	\$16,270,933	\$16,005,725	\$16,427,074	\$16,915,432
Operating Expenditures						
Water Treatment Plant	2,948,193	2,962,194	3,200,843	3,389,658	3,570,195	3,760,602
Water Distribution & Meter Services	1,245,228	1,286,848	1,359,819	1,437,133	1,518,874	1,605,296
Wastewater Treatment Plant	1,803,198	1,961,455	2,075,654	2,194,313	2,309,995	2,431,947
Wastewater Collections	837,792	851,922	899,298	949,915	1,001,577	1,056,115
Maintenance & Equip	502,112	542,698	574,486	608,287	644,096	682,031
Customer Service	739,528	803,573	843,230	884,405	924,271	966,310
Utilities Administration	505,538	527,222	553,583	581,262	610,325	640,841
Laboratory	106,573	117,127	123,938	131,176	138,862	147,023
Capital Outlay	11,323,538	829,630	1,704,236	917,622	1,077,378	4,565,505
Transfers Out	1,480,000	1,408,346	1,464,111	1,529,923	1,584,152	1,634,042
Contingency	541,700	135,796	144,463	152,642	160,773	169,352
Total Operating Expenditures	\$22,033,400	11,426,810	12,943,659	\$12,776,339	\$13,540,497	\$17,659,063
Non-Operating Expenditures						
Debt Service	2,946,100	2,752,474	2,739,549	2,745,889	2,745,065	1,530,000
Total Expenditures	\$24,979,500	\$14,179,284	\$15,683,208	\$15,522,228	\$16,285,562	\$19,189,063
Funds Available (Funds Required)	(\$9,617,500)	\$1,405,475	\$587,726	\$483,497	\$141,512	(\$2,273,631)

SOLID WASTE COLLECTION

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.

SOLID WASTE GROWTH ASSUMPTIONS

	Actual	Estimated	Approved	Five Year Projections				
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Customers (at year end)								
Residential Units	21,570	21,977	22,201	22,348	22,672	23,050	23,334	23,334
Annual Growth Rate	3.27%	1.89%	1.02%	0.66%	1.45%	1.67%	1.23%	0.00%
Rates (Annual \$ Assessment)								
Residential Curbside	125.00	129.00	162.00	168.00	175.80	183.60	187.80	193.80
Residential Containerized	91.00	93.00	126.00	130.20	136.20	141.60	144.00	151.80

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.

SOLID WASTE FORECAST ASSUMPTIONS

	<u>FY 2008/2009 Budget</u>	<u>Five Year Forecast 2010/2014</u>
Revenues		
Collection Fees	Assessed units per Adopted Tax Roll as of January 1, 2008, 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 \$5.00 to \$10.00 annually
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
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
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 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 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

**FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET
SOLID WASTE COLLECTION FUND ONLY**

	Budget	Five Year Projections				
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Revenues						
Collection Fees ⁽¹⁾	\$3,326,404	\$3,445,320	\$3,660,796	\$3,854,170	\$3,944,363	\$4,070,381
Collection Expense (contra revenue)		(202,015)	(214,354)	(227,444)	(235,402)	(243,332)
Interest						
Franchise Fees	183,000	278,633	293,114	306,353	318,743	329,642
Miscellaneous	207,000	55,821	61,122	1,590	1,590	840
Less: Revenues to Fund Reserves						
Total Revenues	\$3,716,404	\$3,577,759	\$3,800,678	\$3,934,669	\$4,029,295	\$4,157,531
Operating Expenditures						
Solid Waste Collection	\$3,018,000	\$3,198,763	\$3,381,794	\$3,546,657	\$3,689,185	\$3,837,312
Personal Services	148,738	155,204	164,689	174,800	185,580	197,077
Other Outside Services	13,500	13,838	14,183	14,538	14,901	15,274
Other Operating Expenses	55,669	27,893	28,710	29,550	30,416	31,308
Contingency		76,134	80,047	83,640	86,995	89,882
Loan Repayment for Cart/Bin Purchases	2,125,567	125,567	125,567	125,567	42,402	0
Annual Bin Purchases		95,673	114,999	91,210	105,692	120,954
Collections/Indirects/Other	225,506	244,000	259,000	271,000	277,000	286,000
Increase/(Decrease) to Reserves	(1,870,576)	(359,312)	(368,312)	(402,294)	(402,876)	(420,276)
Total Expenditures	\$3,716,404	\$3,577,759	\$3,800,678	\$3,934,669	\$4,029,295	\$4,157,531

Debt Administration

The Village's outstanding debt as of September 30, 2008 consists of the following:

General Governmental Debt

Public Service Tax Revenue Bonds, Series 1999	\$1,035,000
Public Service Tax Revenue Refunding Bonds, Series 2005	9,715,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2001A)	4,425,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2002C)	5,180,000
Total General Governmental Debt	\$20,355,000

Business Fund Debt

2003 Water & Sewer Revenue Bonds (AAA Rating)	\$13,705,000
Total Debt	\$34,060,000

The Village had made it a practice to fund most capital outlay over the years — with the exception of the initial infrastructure (roads, drainage, and utilities plants) — through current operating budgets rather than through long-term financing. However, during the 1998/1999 fiscal year, Council approved the issuance of Communication Service Tax Revenue Bonds to provide funds for construction of infrastructure and recreational projects under the 1999– 2004 Capital Improvement Plan. Additionally, the bond issuance was used to repay a \$4.6 million promissory note for the construction of Village Park, Phase I.

The Village first joined the Florida Municipal Loan Council (FMLC) Bond Pool for financing of capital projects scheduled in fiscal year 2001/2002 and fiscal year 2003/2004. The proceeds were deposited in an account for the Village of Wellington with the FMLC's trustee, administered by the Florida League of Cities.

In August 2003, the Water and Sewer Refunding Bonds were refinanced. Because of the favorable tax-exempt interest rates available in the market at the time, the Village was able to refinance the Series 1993 Bonds and realize a total net present value savings of approximately \$1.4 million over the life of the bonds which represents an average annual savings in debt service payments of over \$498,000. The Government Finance Officers Association recommends that issuers refund their existing bonded debt only when the savings fall within a range of 3-5% of the amount of the bonds being refunded. This refunding allowed the Village to achieve an approximate savings of 6.45%. Also included in the bond issue:

- Refund all of the Water and Sewer Revenue Refunding Bonds, Series 1993, which were outstanding in the aggregate principal amount of \$21,890,000
- Finance land purchase and capital costs for reuse treatment project
- Pay costs and expenses relating to the issuance of the 2003 bond, including payment of the premiums for a Bond Issuance Policy and a Reserve Account Insurance Policy

In May 2005, a portion of the Public Service Tax Revenue Bonds, Series 1999, was refinanced to reduce future debt service payments by \$736,485.

During fiscal year 2004/2005, projects were reevaluated and shifted to maximize funding availability with project time lines. New projects and revised cost estimates enabled staff to 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
- Village Park Gym

FLORIDA MUNICIPAL LOAN COUNCIL REVENUE BONDS, SERIES 2001A

- South Road Reconstruction
- Mechanics Shop
- Minto Baseball – Phase I

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 following provides a summary of debt service requirements for the Village's bonds:

**ANALYSIS OF DEBT SERVICE REQUIREMENTS
AS OF SEPTEMBER 30, 2008**

	Public Service		FMLC Pool 2001 A)	Bond (Series 2002 C)	FMLC Pool (Series 2002 C)	Total Government Bonds	W & S Revenue Bonds
	Public Service Tax Revenue Bonds Series 1999	Tax Revenue Refunding Bonds Series 2005					
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	\$1,035,000	\$9,715,000	\$4,425,000	\$5,180,000	\$20,355,000	\$13,705,000	
Interest Rate	4.10 - 5.25%	3.73%	3.25 - 5.25%	3.00 - 5.25%			2.00 - 5.00%
Annual Debt Service Requirements:							
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	
2013	-	1,213,782	442,700	497,663	2,154,145	2,745,065	
Thereafter	-	7,261,444	3,941,600	4,940,019	16,143,063	1,530,000	
Total	\$1,098,284	\$12,219,884	\$6,152,600	\$7,432,271	\$26,903,039	\$15,280,401	

Note: Any difference between the annual debt service requirements shown above and the total amounts budgeted for debt service arises from funding of compensating balance requirements.

TOTAL GENERAL GOVERNMENTAL DEBT SERVICE

	Principal	Interest	Total Debt Service
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
2013	1,505,000	649,145	2,154,145
Thereafter	13,425,000	2,718,063	16,143,063
Total	\$20,355,000	\$6,548,039	\$26,903,039

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>
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
2013	2,635,000	110,065	2,745,065
Thereafter	1,500,000	30,000	1,530,000
Total	\$13,705,000	\$1,575,401	\$15,280,401

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>
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	55,259	21,570,000		75,065	21,494,935	389
2008	55,076	20,355,000		75,093	20,279,907	368
2009	55,627	19,085,000		75,226	19,009,774	342

(1) University of Florida, Bureau of Economic Research

ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL EXPENDITURES

<u>Year</u>	<u>Annual Debt Service Expenditures</u>	<u>Governmental Funds Expenditures</u>	<u>Debt Service as % of Expenditures</u>
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%
2009	2,153,567	73,824,712	3%

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 additional bonds issued thereafter. Based on the projections contained in the fiscal year 2008/2009 budget, the Village is in compliance with the covenant as illustrated below:

**REVENUE BOND COVENANT COMPLIANCE
(UTILITY SYSTEM ENTERPRISE FUND)**

	Projected Fiscal Year <u>2007/2008</u>	Budget Fiscal Year <u>2008/2009</u>
Total Utility Revenues ⁽¹⁾	\$12,852,448	\$13,799,000
Operating Expenses ⁽²⁾	7,209,390	8,688,162
Net Revenues Available for Debt Service	\$5,643,058	\$5,110,838
Required Debt Service	\$2,767,936	\$2,767,424
Debt Service Coverage:		
Achieved	2.04	1.85
Required	1.10	1.10

(1) Amounts shown are operating revenues only

(2) Amounts shown exclude depreciation, amortization, and debt service

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.

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)

FUND BALANCE – GOVERNMENTAL OPERATING & DEBT SERVICE FUNDS

	General Fund*	Special Revenue Funds	
		Planning, Zoning & Building	Surface Water Management
Total Equity at 9/30/2008	\$23,164,396	\$5,372,090	\$636,637
Less: Reserved Balances at 9/30/2008			
Investment in Capital, net of related debt			
Encumbrances/Contractual Commitments	(106,717)	(21,003)	(35,524)
Prepays and Other Assets	(811,476)		
Rate Stabilization Accounts	(5,906,078)		
Restricted for Capital or Building Expenditures		(4,585,573)	
Debt Service			
Available at 9/30/2008	\$16,340,125	\$765,514	\$601,113
2008/2009 Budget Additions:			
Revenues	40,214,246	5,451,473	4,001,676
Expenditures	(40,214,246)	(5,451,473)	(3,179,454)
Total Depreciation			
Estimated Available Equity at 9/30/2009	\$16,340,125	\$765,514	\$1,423,335

* Includes sub-funds (Public Safety & Emergency Operations)

FUND BALANCE – GOVERNMENTAL CAPITAL & ENTERPRISE FUNDS

	Capital Project Funds		
	Recreation Impact Fees	Gas Tax Road Capital	Road Impact Fees
Total Equity at 9/30/2008	\$10,589,188	\$6,371,365	\$8,466,061
Less: Reserved Balances at 9/30/2008			
Investment in Capital, net of related debt			
Encumbrances/Contractual Commitments			
Prepays and Other Assets			
Rate Stabilization Accounts			
Restricted for Capital or Building Expenditures	(10,589,188)	(6,371,365)	(8,466,061)
Debt Service			
Available at 9/30/2008	\$0	\$0	\$0
2008/2009 Budget Additions:			
Revenues	2,726,450	4,096,940	841,400
Expenditures	(2,726,450)	(3,895,248)	(490,400)
Total Depreciation			
Estimated Available Equity at 9/30/2009	\$0	\$201,692	\$351,000

<u>Parks & Recreation</u>	<u>Gas Tax Road Maintenance</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
\$4,071,124	\$594,962	\$75,065	\$33,914,274
(71,952)	(27,213)		(\$262,409)
			(\$811,476)
			(\$5,906,078)
			(\$4,585,573)
		(75,065)	(\$75,065)
\$3,999,172	\$567,749	\$0	\$22,273,673
10,415,981	2,402,971	2,153,700	\$64,640,047
(9,915,981)	(2,402,971)	(2,153,700)	(\$63,317,825)
\$4,499,172	\$567,749	\$0	\$23,595,895

<u>Governmental Capital</u>	<u>Total Governmental Capital Funds</u>	<u>Total Enterprise Funds</u>
\$17,456,882	\$42,883,496	\$144,902,878
		(95,978,184)
(17,456,882)	(\$42,883,496)	(33,556,177)
\$0	\$0	\$15,368,517
1,519,875	\$9,184,665	19,078,404
(1,519,875)	(\$8,631,973)	(18,701,242)
		(4,445,000)
\$0	\$552,692	\$11,300,679

The preceding charts show the projected fund balances for fiscal year 2009. Notable changes are projected in the following funds:

- Surface Water Management: An increase in the fund balance of \$822,000 to restore the balance to target for future capital needs
- Parks & Recreation: An increase of \$500,000 to offset prolonged revenue losses due to economic influences. Target is \$250,000 per year for four years.
- Gas Tax Capital and Road Impact Funds: Partial refund of two bond issues in FY 2009 expected; reserve increase to ensure available funds for future debt service.
- Enterprise Funds: Decrease of \$4 million in capital investment to reduce reserves to target levels

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.

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, with the slowed growth and approaching build-out, 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 1998/1999 through fiscal year 2007/2008. The source for most of the data presented for the period through September 30, 2007 is the Village's 2007 Comprehensive Annual Financial Report (CAFR). Information presented for the period October 1, 2007 through September 30, 2008 is from unaudited Finance Department records whereas information for fiscal year 2008/2009 is from the adopted budget for the coming year.

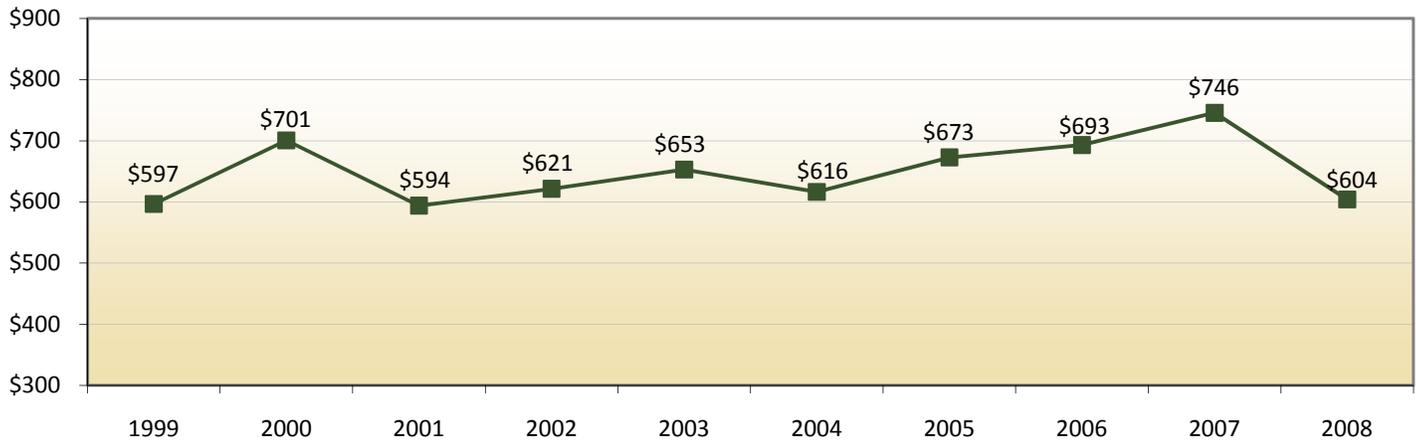
The following table of selected indicators summarizes this analysis of the Village's present financial condition:

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
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

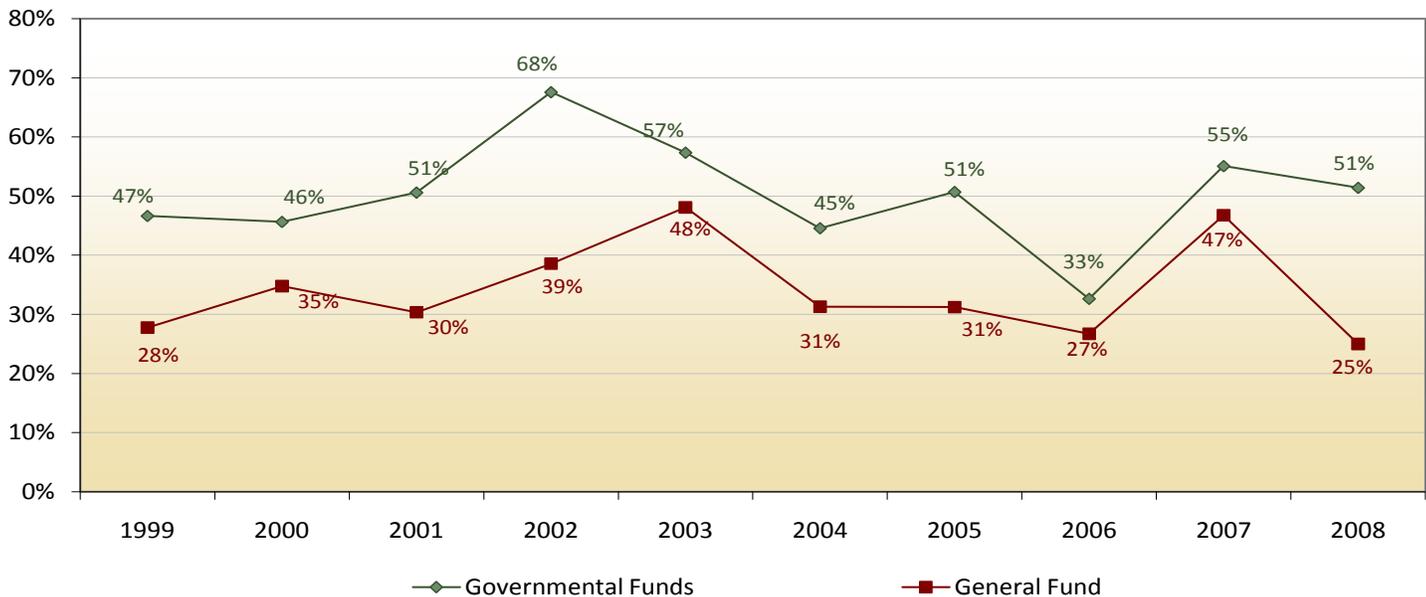
ENTERPRISE ACTIVITIES		
Financial Indicator	Indicator Characteristics	Village Characteristics
Operating Results	Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user 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 GOVERNMENT FUNDS



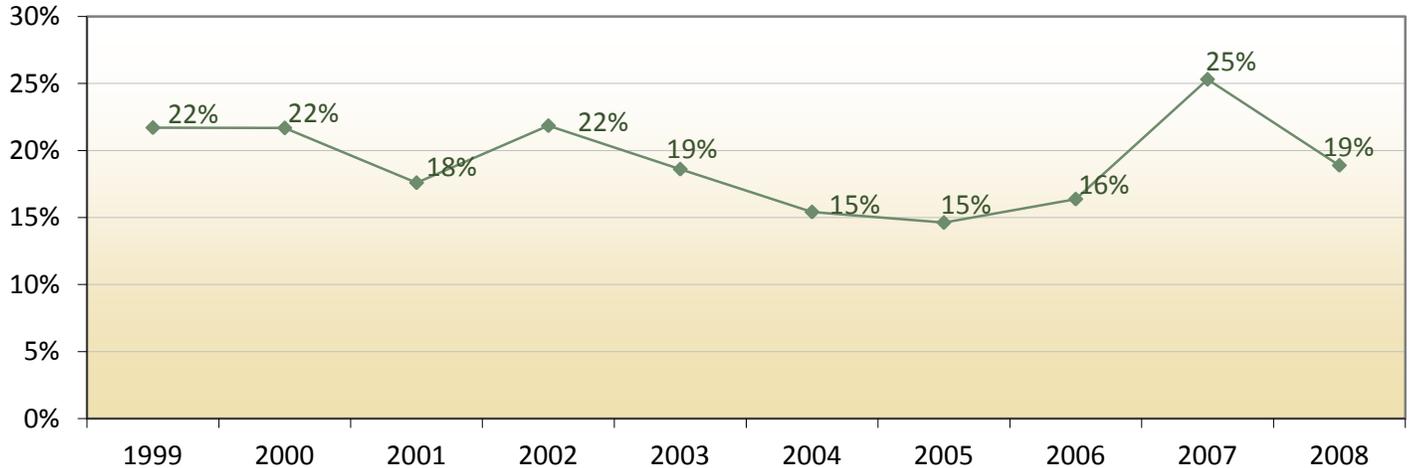
The chart above examines total per capita operating revenue in the governmental funds. The figures are adjusted for inflation and presented in constant dollars. The gradual increase through 2007 is related to large population growth (approximately doubling in the past 10 years) and ever-increasing property values that resulted in increased tax collections. As the local, state, and national economy has slowed significantly, the population growth has stopped. Coupled with state-wide property tax reform and reductions in state shared revenues, further decreases in revenues per capita may be anticipated. The decrease in 2008 is related to recently enacted property tax reform which reduced ad valorem tax collections by approximately \$1.2 million and reduced state revenue sharing proceeds by over \$620,000.

UNRESERVED FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES



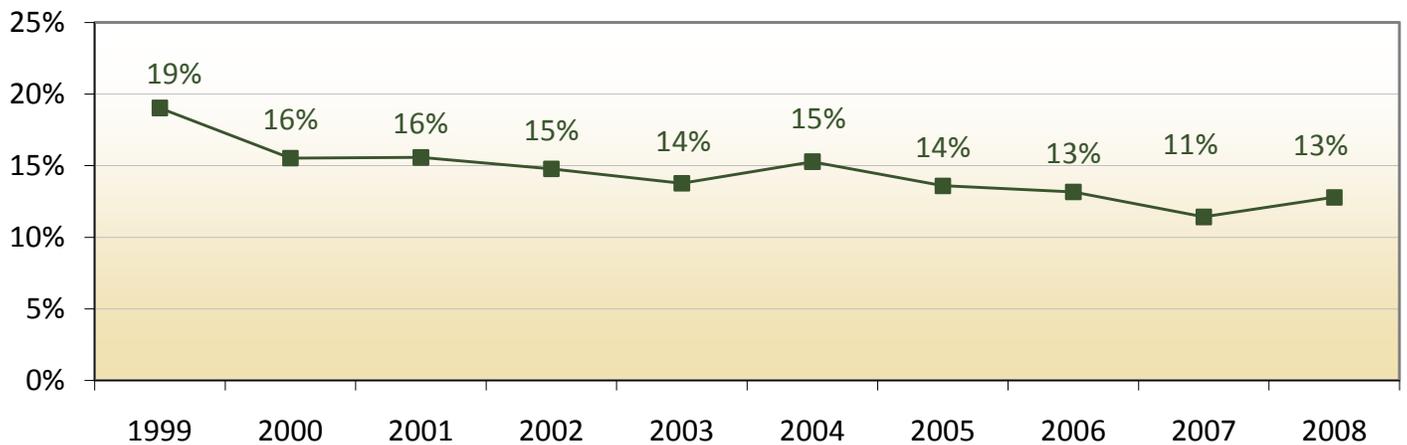
The chart above examines the amount of unreserved fund balance for governmental funds and the general fund as a percentage of total expenditures in the governmental funds. The Village’s goal is to maintain 23% to 27% of total expenditures as unreserved fund balance in the governmental funds. As shown in the chart, during times of growth (1999 – 2006) and during economic downturns (2007 – current), the Village has been able to either maintain or exceed the unreserved fund balance goal. This has been achieved due to large population increases during the growth period and prudent budgeting and spending practices during recent economic downturns.

INTERGOVERNMENTAL REVENUES AS A PERCENTAGE OF TOTAL REVENUES



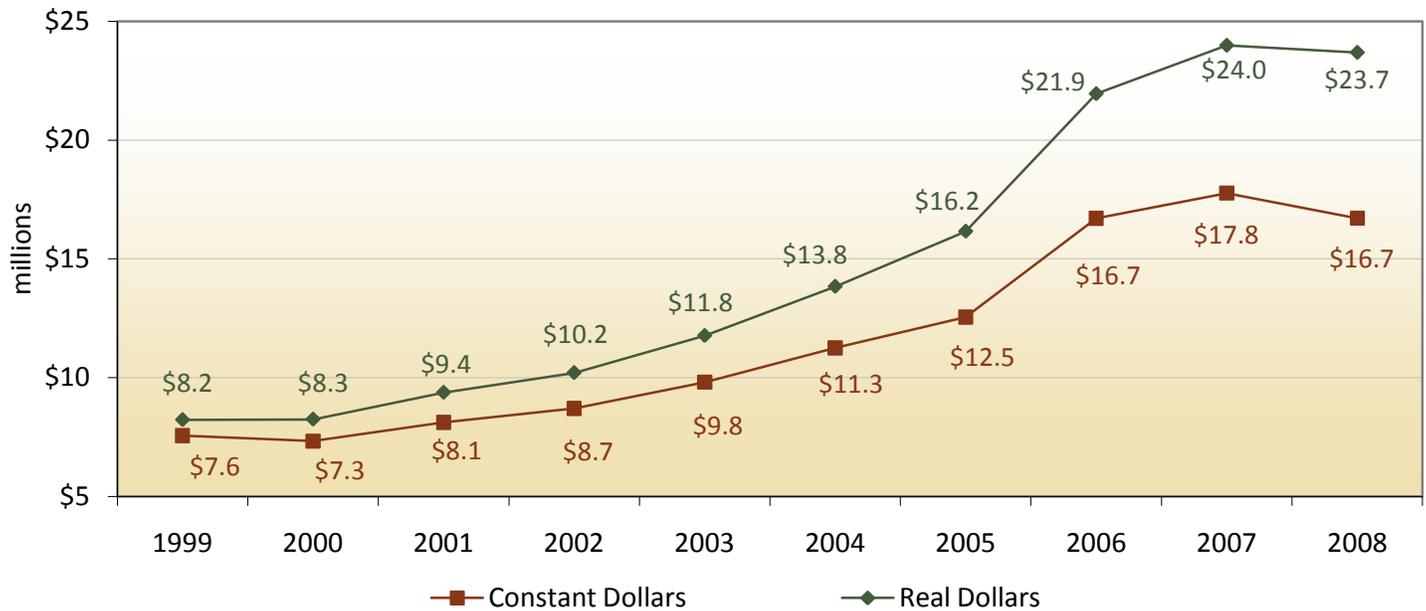
This chart examines the level of revenues received from other governmental agencies, including grants for specific projects, as a percentage of total revenues of the Governmental Funds. Intergovernmental revenues are susceptible to the overall economy. As the economy of the State of Florida has declined, so too has the Village’s portion of state shared revenues, half-cent sales tax, and local option fuel taxes. Conservative budget estimates have been utilized to ensure that the Village is not overly dependent on Intergovernmental revenues that may not be realized due to declining economic conditions. Intergovernmental revenues are closely monitored to ensure that the Village is managing its share of Intergovernmental revenues properly.

ELASTIC TAX AS A PERCENTAGE OF TOTAL REVENUES



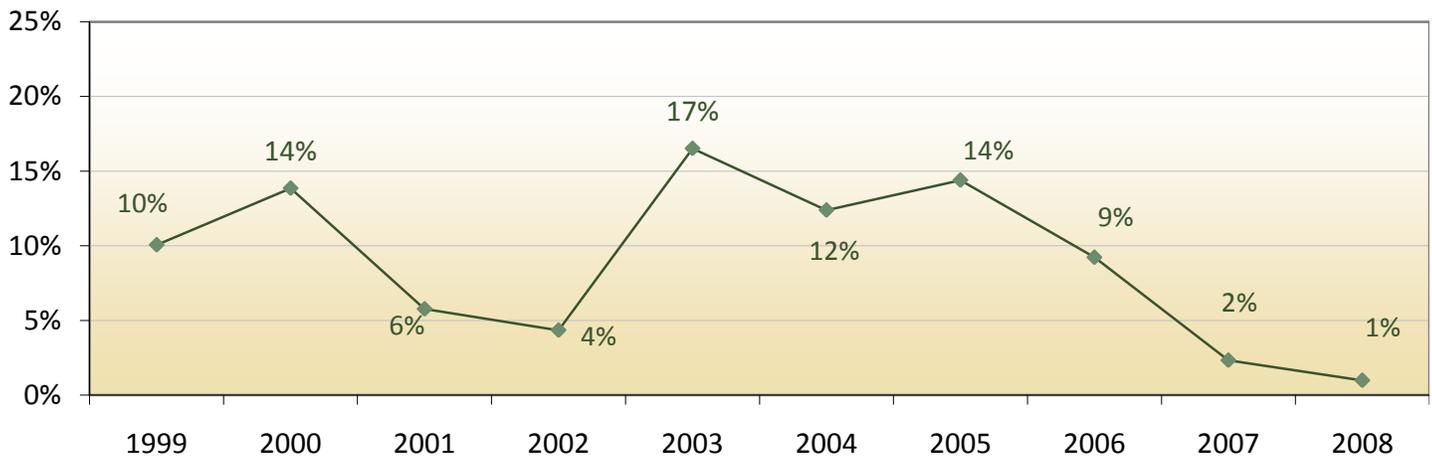
State shared revenues, half-cent sales tax, and local option fuel taxes are sensitive to changing economic conditions and are considered to be elastic revenues. During periods of economic growth, these revenues increase. During periods of economic contraction, these revenues decrease. Conservative budget estimates have been utilized to ensure that the Village is not overly dependent on these revenues as they may not be realized due to declining economic conditions. These revenues are closely monitored to ensure that the Village is managing its share of these revenues properly. These revenues have been approximately 11-16% of total Governmental revenues since 2000.

PROPERTY TAX REVENUES



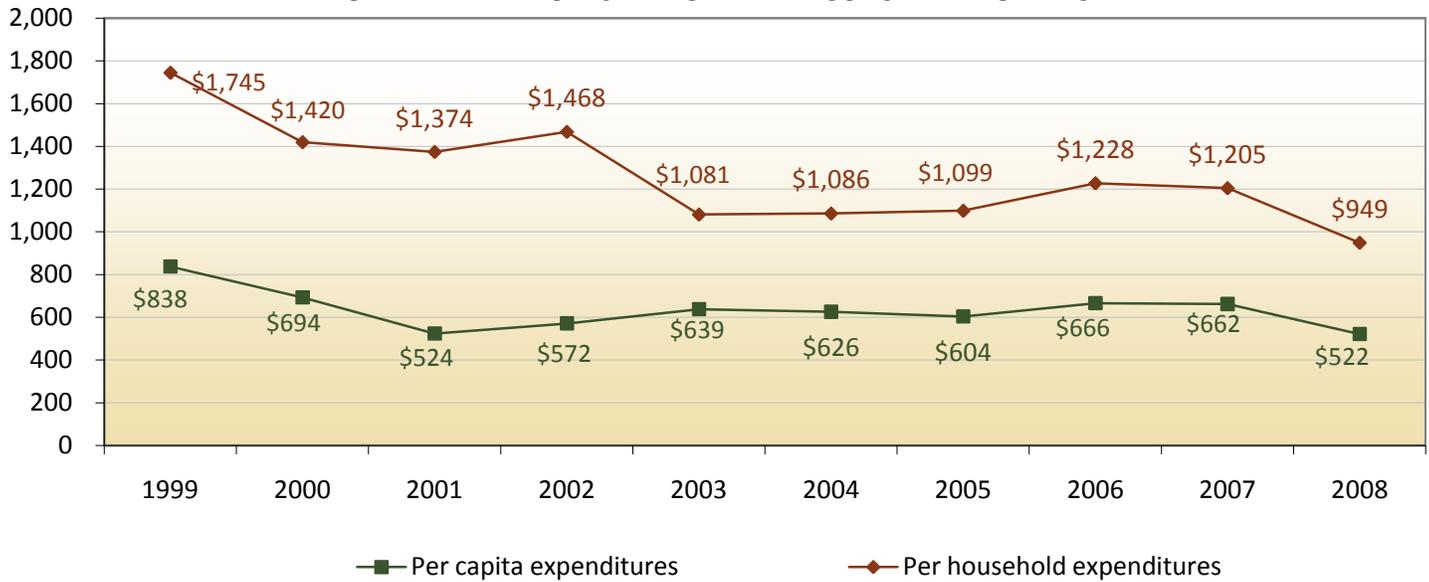
Property tax revenue is the single greatest source of revenue for most any municipality in the State of Florida. This chart reflects property tax revenues in constant dollars, adjusted for CPI, and real dollars. Assessed taxable value, ad-valorem millage rates, and non ad-valorem assessment rates are the determining factors for property tax revenues. As a result of the sub-prime mortgage crisis, housing foreclosures have increased significantly within the Village negatively impacting the Village as property values continue to decline. Further decreases in property tax revenue are anticipated due to recently enacted state-wide property tax reform that limits the maximum allowable millage rate and declining property values that have resulted from the large increase in foreclosed properties.

REVENUE SURPLUSES OR SHORTFALLS



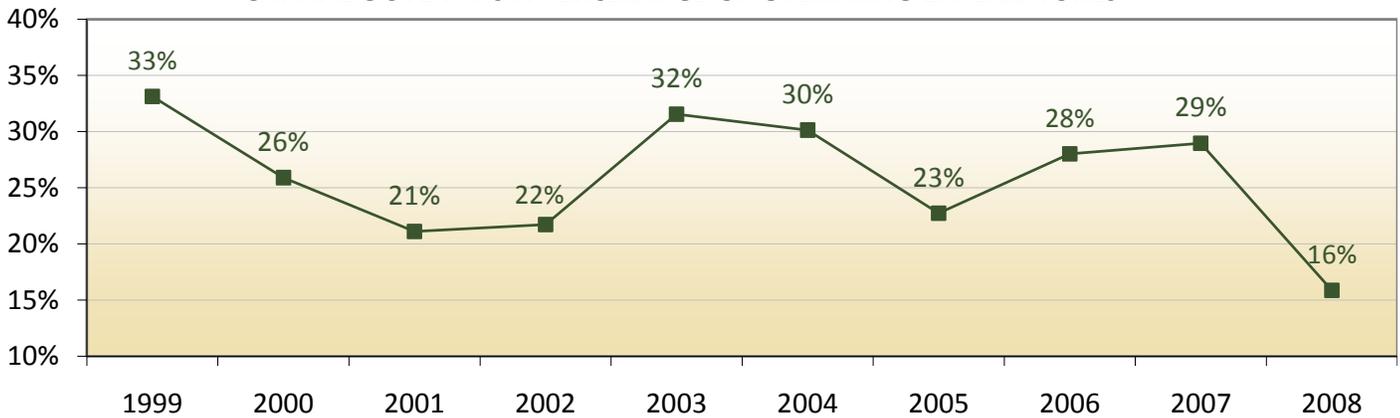
This chart examines the differences between budgeted revenue and actual revenue received during the fiscal year in the Governmental Funds. Revenue surpluses generally will increase available reserves and fund balance. Any revenue shortfalls or large declines in revenue surpluses would indicate a declining economy, inefficient collection systems, inaccurate revenue estimating techniques, or unreasonably high revenue estimates being made to accommodate political pressures. Historically revenues have been conservatively budgeted, which has led to the large revenue surpluses over the years. As the economy has declined in recent years, actual revenues have decreased resulting in less revenue surpluses in the past few years.

TOTAL EXPENDITURES PER CAPITA IN CONSTANT DOLLARS



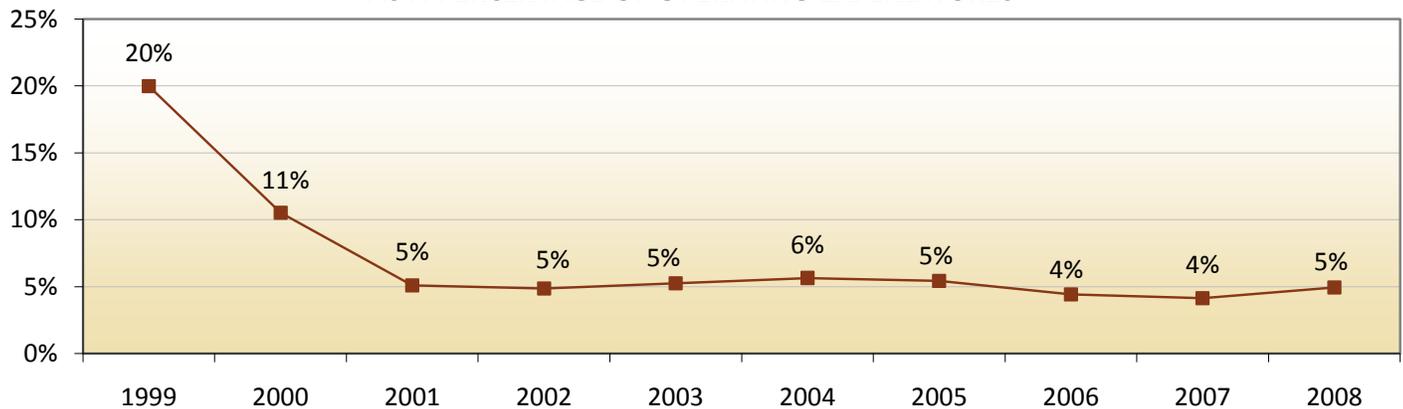
This chart examines expenditures in constant dollars on a per capita basis and on a per household basis. Per capita expenditures have remained relatively stable from 2003-2007 due to the annual increase in expenditures being proportionate to the population growth within the Village. As the population growth has stopped and Village-wide spending has decreased, per capita expenditures have decreased. Numerous personnel positions and capital projects have either been frozen or eliminated since 2007, thus resulting in decreased spending levels.

CAPITAL OUTLAY AS A PERCENTAGE OF OPERATING EXPENDITURES



This chart represents total capital outlay expenditures as a percentage of total operating expenditures in the Governmental Funds. Capital outlay items include large capital projects that require Council approval and fixed assets that have a useful life greater than one year and that have an initial cost above \$1,000. Capital outlay can fluctuate based on approved projects and multi-year projects. Short-term (one to three years) declines in the ratio may indicate that capital needs are temporarily satisfied. A decline over three or more consecutive years may indicate that capital outlay expenditures are being deferred, which can lead to future funding issues. The decline in 2008 is attributed to numerous capital projects that have been eliminated.

FIXED COSTS (DEBT SERVICE) AS A PERCENTAGE OF OPERATING EXPENDITURES

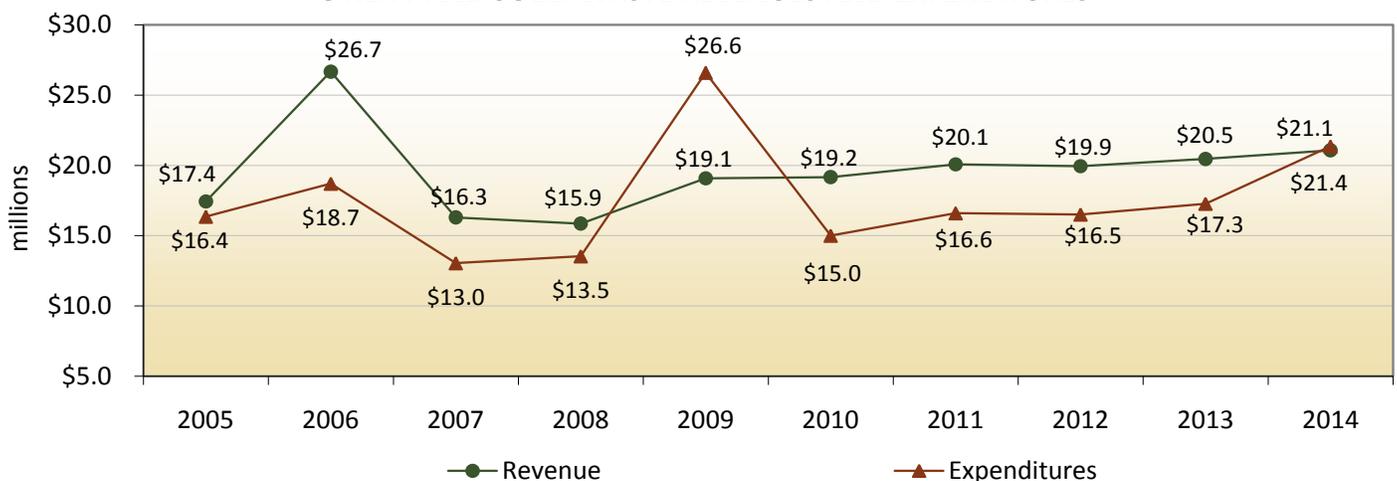


This chart details the Village’s debt service expenditures as a percentage of total operating expenditures in the Governmental Funds. Debt service costs become especially important during periods of economic decline, since debt service expenditures are usually unaffected by a reduction in service levels. As illustrated, debt service expenditures have been stable relative to an increasing level of operating expenditures. As of now, there are no plans to issue any additional debt.

ENTERPRISE ACTIVITIES

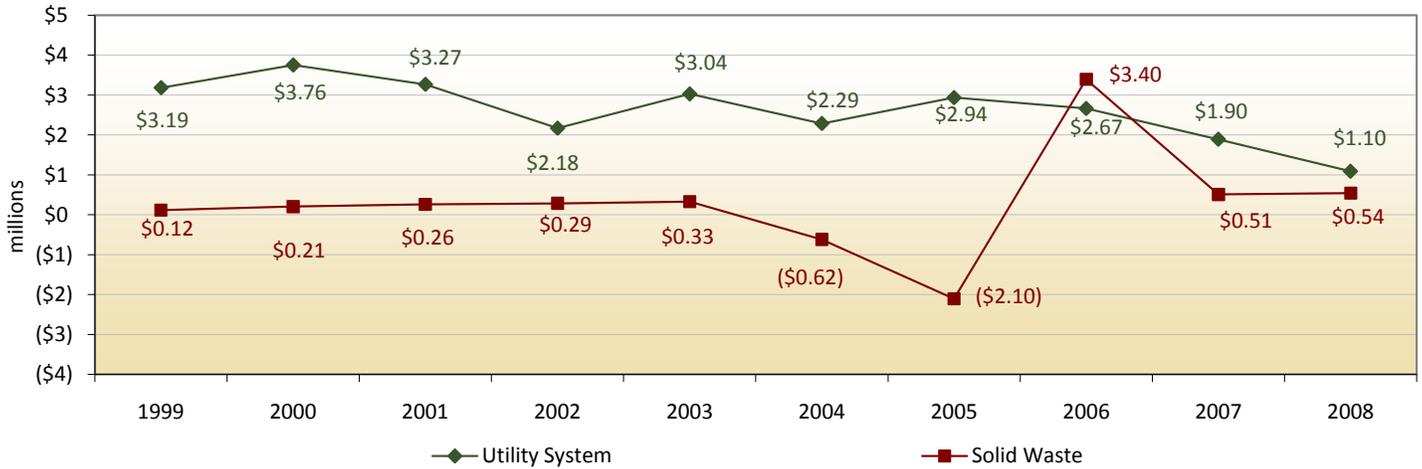
The Enterprise Funds are shown separately because they are essentially quasi-private corporations that collect fees as a source of revenue and, therefore, more closely resemble private corporations. They function as if they were commercially operated private entities. Therefore, the costs (expenses, 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



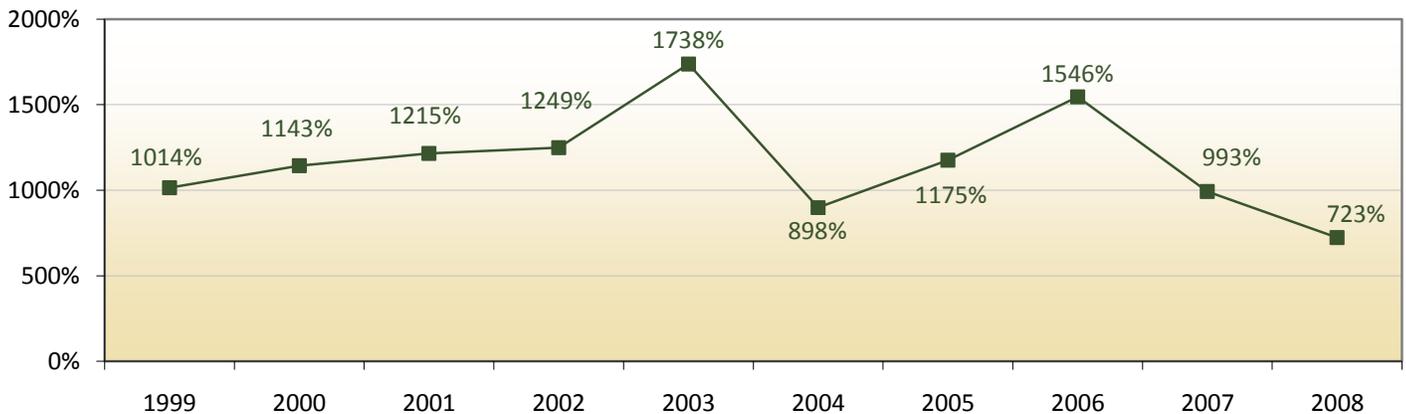
This chart represents the actual and projected operating revenues and expenses for the Village’s enterprise funds. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. Fiscal year 2009 includes increased spending for system expansion at the water plant. User fees and consumption levels are continually analyzed to ensure that the expenditures of the enterprise funds are adequately funded.

UTILITY AND SOLID WASTE OPERATING RESULTS IN CONSTANT DOLLARS



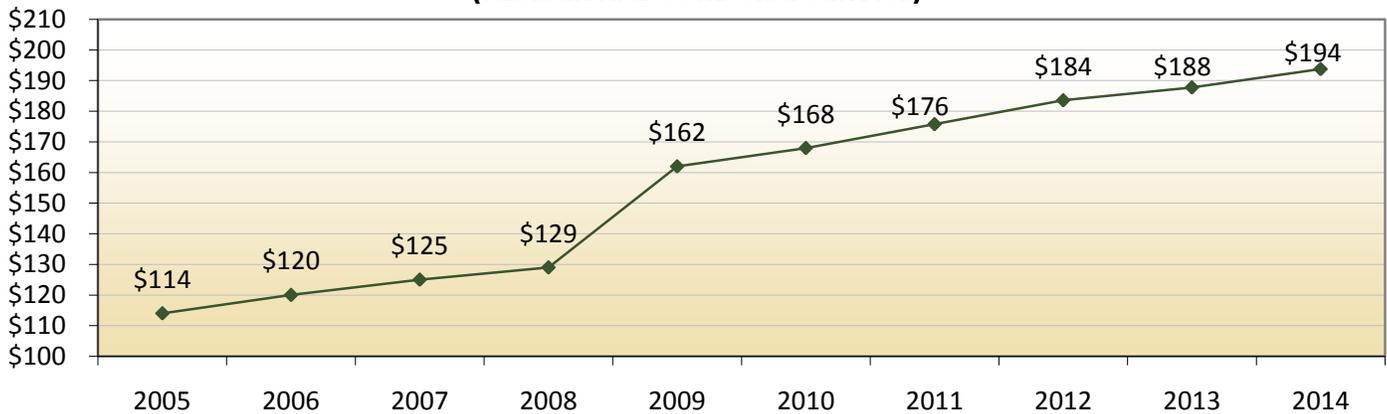
Operating results of the enterprise funds are determined by subtracting operating expenses from operating revenues and are expressed in constant dollars. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. The enterprise funds have displayed a strong positive performance over the analyzed period. The utility fund has not increased rates during this time, but a 5% increase has been approved for fiscal year 2009. The solid waste losses from 2004 and 2005 are due solely to hurricane cleanup costs. The solid waste profit in 2006 is due to these hurricane cleanup costs being reimbursed by FEMA.

UTILITY LIQUIDITY



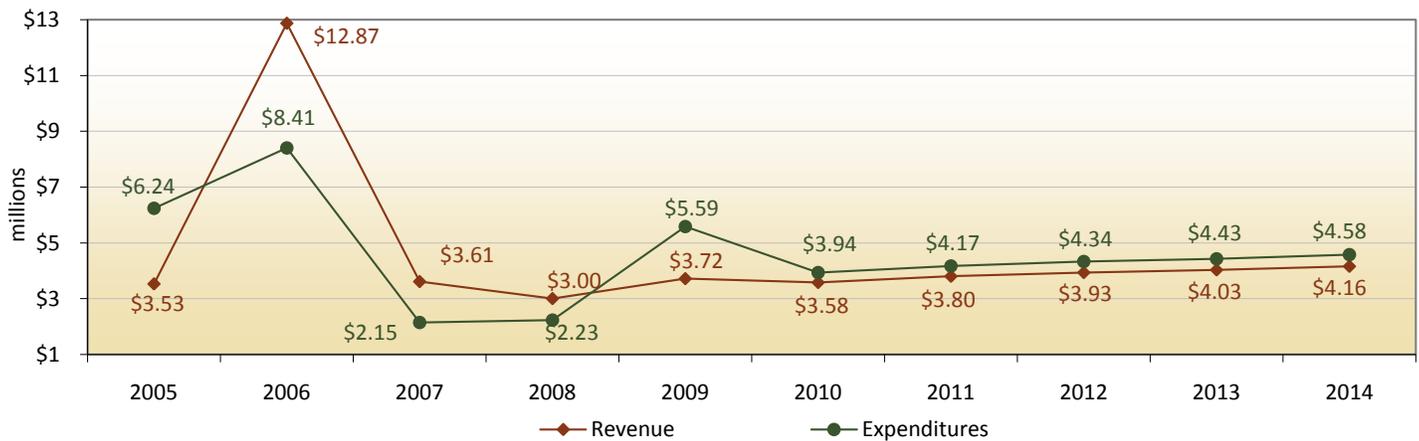
This chart shows liquidity of the enterprise funds. Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls. A ratio of less than 100% indicates a problem. As shown in the chart, the liquidity of the enterprise fund is very healthy.

PAST AND PROJECTED SOLID WASTE RATE INCREASES (RESIDENTIAL CURB SIDE SERVICE)



This chart shows 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. The increase in fiscal year 2009 is due to an increase in the cost of solid waste collection services. Future rates will increase proportionally to the cost of solid waste collection services.

PAST AND PROJECTED SOLID WASTE REVENUE AND EXPENSES



Operating results of the solid waste fund are determined by subtracting operating expenses from operating revenues. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. The increase in revenues in fiscal year 2006 is due to an assessment for 2004 hurricane recovery expenses as well as reimbursements from FEMA. Non ad-valorem assessment fees and solid waste contract costs are continually analyzed to ensure that the expenditures of the solid waste fund are adequately funded.

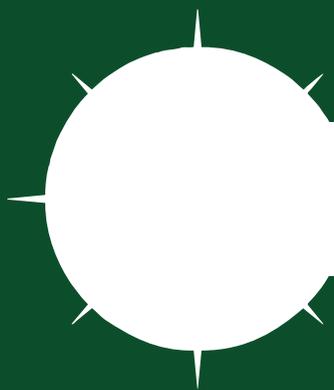
Risk Management

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, 2008

Type	Limits	Actual 2005/2006	Actual 2006/2007	Budget 2007/2008	Budget 2008/2009
General/Professional Liability					
General/Professional Liability	\$1,000,000 each occurrence	\$263,738	\$251,867	\$260,000	\$265,000
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	69,474	71,668	72,000	75,000
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	440,686	317,106	533,532	601,937
	\$1,000,000 Aggregate by Disease				
Property Insurance					
Real property and contents	44,332,887	356,498	665,685	850,800	700,000
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	5,853	8,100	8,000	12,000
Petroleum Liability & Restoration	\$1,000,000 aggregate				
Pollution and Remedial Legal Liability					
Skateboard Park	\$10,000 deductible per claim \$1,000,000 bodily injury and property damage	8,250	8,250	9,200	11,500
Total Insurance Costs		\$1,144,499	\$1,322,676	\$1,733,532	\$1,665,437

Village of Wellington

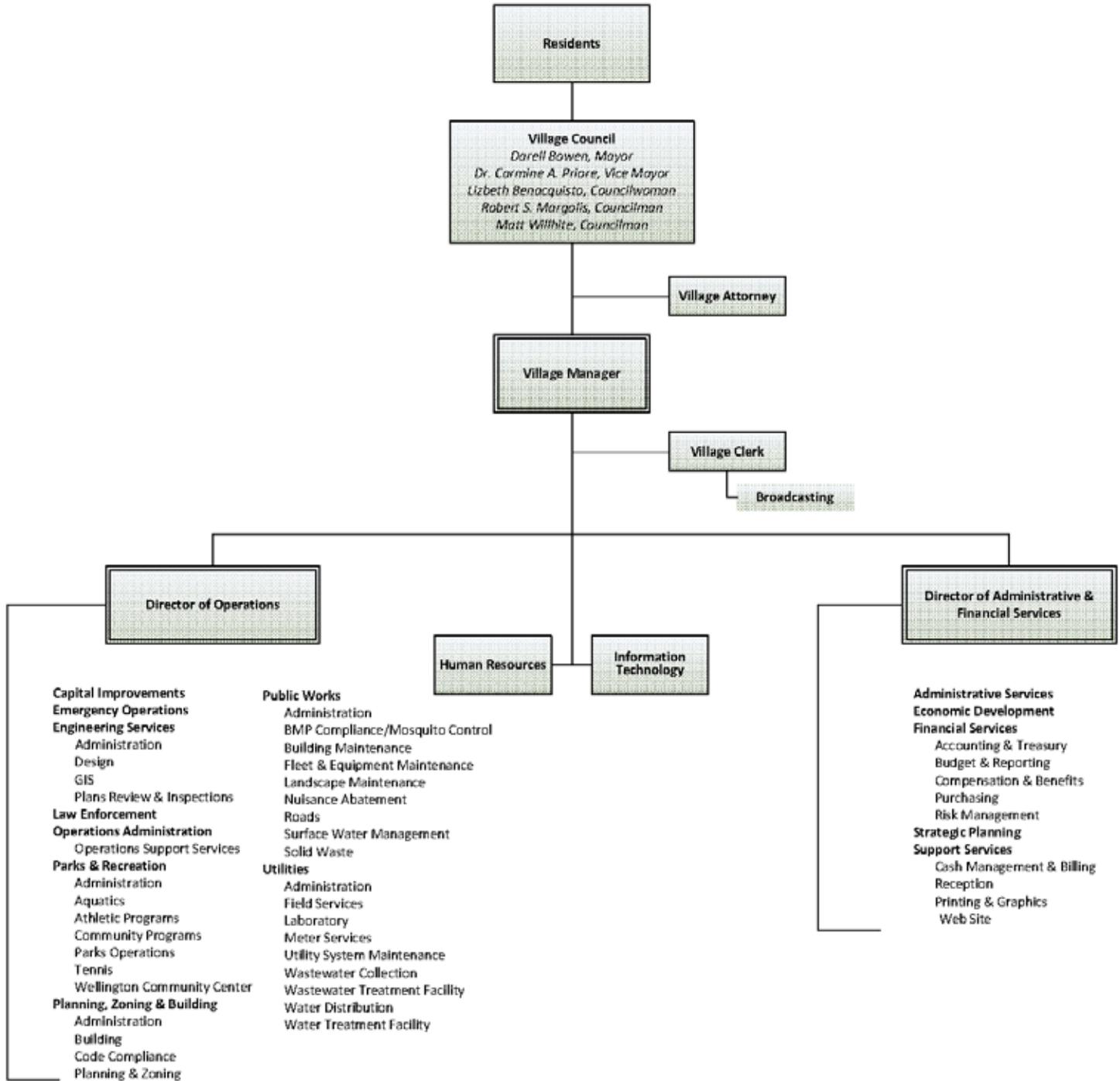


Department Summaries

Fiscal Year 2008-2009

Organization & Department Summaries

ORGANIZATIONAL CHART



PERSONAL SERVICES

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. In the annual budget development process, all aspects of personal services costs are evaluated and positions are prioritized within the service business hierarchy (see Vision & Planning section).

Village management has continually assessed the need for new positions and increased the workforce annually since 1997 to maintain service levels and provide 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 evaluating staffing reductions in fiscal 2006/2007, freezing positions and eliminating non-essential vacancies. The 2007/2008 budget saw a net reduction of 10.79 FTEs, and a mid-year reorganization reduced the 2007/2008 FTE count by an additional 1.75 FTEs.

BUDGETED FULL TIME EQUIVALENT EMPLOYEES

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>Amended FY 2008</u>	<u>Adopted FY 2009</u>	<u>7 Year Change</u>
General Administration	38.75	35.25	44.25	48.25	53.25	50.26	50.26	11.51
Operations (former EES)			10.00	11.00	11.00	15.75	10.00	10.00
Public Works	56.50	60.50	49.00	55.00	68.00	65.00	67.00	10.50
Planning, Zoning & Building	36.00	41.00	47.75	48.80	51.80	39.00	38.00	2.00
Engineering	11.75	8.75	9.50	11.50	9.50	11.00	11.00	(0.75)
Parks & Recreation	50.26	53.91	59.20	60.40	52.40	45.40	45.40	(4.86)
Utility System	49.00	49.00	45.00	44.00	46.00	47.00	50.00	1.00
Solid Waste	2.00	2.00	3.00	3.00	3.00	2.00	2.00	0.00
Total	244.26	250.41	267.70	281.95	294.95	275.41	273.66	29.40

The number of employees is measured in Full-Time Equivalent (FTE's) units and total positions (full and part-time). One FTE unit represents the equivalent of one full-time employee (40 hours per week), although the unit may be filled by more than one part-time employee. A "position" refers to one employee; full or part-time. The 2008/2009 budget includes another reduction of 1.75 FTEs, or 2 positions, from the amended FY 2008 personal services budget.

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. Functions are analyzed with vacancies to ensure resource maximization. It may be indicated that supplemental positions are added to fulfill current, usually temporary, 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.

ADOPTED 2008/2009 POSITIONS

	FY 2007 Amended Positions	FY 2008 Adopted Positions	FY 2008 Amendments	FY 2008 Amended Positions	FY 2009 Transfers	FY 2009 Eliminated Positions	FY 2009 Budgeted Positions
Government	252	232	-3	229	-3	-2	224
Utilities	46	46	1	47	3		50
Solid Waste	3	2		2			2
Total	301	280	-2	278	0	-2	276

The adopted 2007/2008 budget included 280 permanent positions. The chart shows the net reduction of 2 positions in FY 2008 and 2 positions in FY 2009. Contributing to the FY 2008 reductions was a Village-wide reorganization and alignment of departmental duties completed in the winter and spring of 2008. The previous department of Environmental & Engineering Services was restructured within the new Operations tier. The Community Services department was renamed Planning, Zoning & Building, with the functions of the department moved under the Operations tier. Parks & Recreation, previously referred to as Leisure Services is also a department under Operations. This consolidation of duties allowed for the elimination of several higher salaried, upper management positions, enhancing the Village's personal services savings as a result of the reorganization.

Positions added in the reorganization were a Utilities Engineer, an Executive Secretary, a Capital Projects Manager and Chief Information Officer. All of the new positions were created from eliminated positions, offset by the savings from the reductions. The CIO was brought in-house and also offset by a decrease in the annual Information Services contract. Seven positions that were not adopted with the prior year's budget were restored through the carry forward of FY 2007 position savings and FY 2008 vacancy savings.

FY 2008 REORGANIZATION POSITION CHANGES

Position	# of Positions
Positions Added	
Administrative Assistant	1
Capital Projects Manager	1
Chief Information Officer	1
Utility Engineer	1
Total Added Positions	4
Restored Positions	
Administrative Assistants	4
Contract Coordinator	1
Associate Planner	1
Planning & Zoning Technician	1
Total Restored Positions	7
Existing Positions Eliminated	
Administrative Assistant	(1)
Administrative Assistant (part-time)	(1)
Building Construction Inspector	(1)
Customer Information Associate	(1)
Deputy Director of Community Services	(1)
Director of Community Services	(1)
Director of Environmental & Engineering Services	(1)
GIS Technician	(1)
Irrigation Technician	(1)
Maintenance Worker II	(1)
Maintenance Worker II	(1)
Plans Examiner	(1)
Recreation Specialist	(1)
Total Reductions	(13)
NET IMPACT OF FY 2008 POSITION CHANGES	
	(2)

Mid-year reductions included, a part-time Construction Projects Manager in Operations and an Associate Planner in Building which were cut from the FY 2009 adopted budget. The duties of these positions are expected to diminish due to declines in construction activity and population growth.

Supplemental positions added at the end of FY 2008 are not requested as permanent for FY 2009 as these positions fill a temporary need or cover prolonged vacancies and are funded from budgeted vacant positions. Some of these positions are approved to serve on a temporary task force to address current concerns or others are created to cover for a permanent employee on leave of absence. The following supplemental positions are currently approved for the needs shown:

SUPPLEMENTAL POSITIONS

Position	Division	Need
Project Manager	Operations	Vacancy coverage
Maintenance Worker	Nuisance Abatement	Temporary task force
Maintenance Worker	Nuisance Abatement	Temporary task force
Programs Coordinator	Athletics	Temporary task force
Code Compliance Officer (part time)	Code Compliance	Leave of Absence
Code Compliance Officer (part time)	Code Compliance	Leave of Absence

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”.

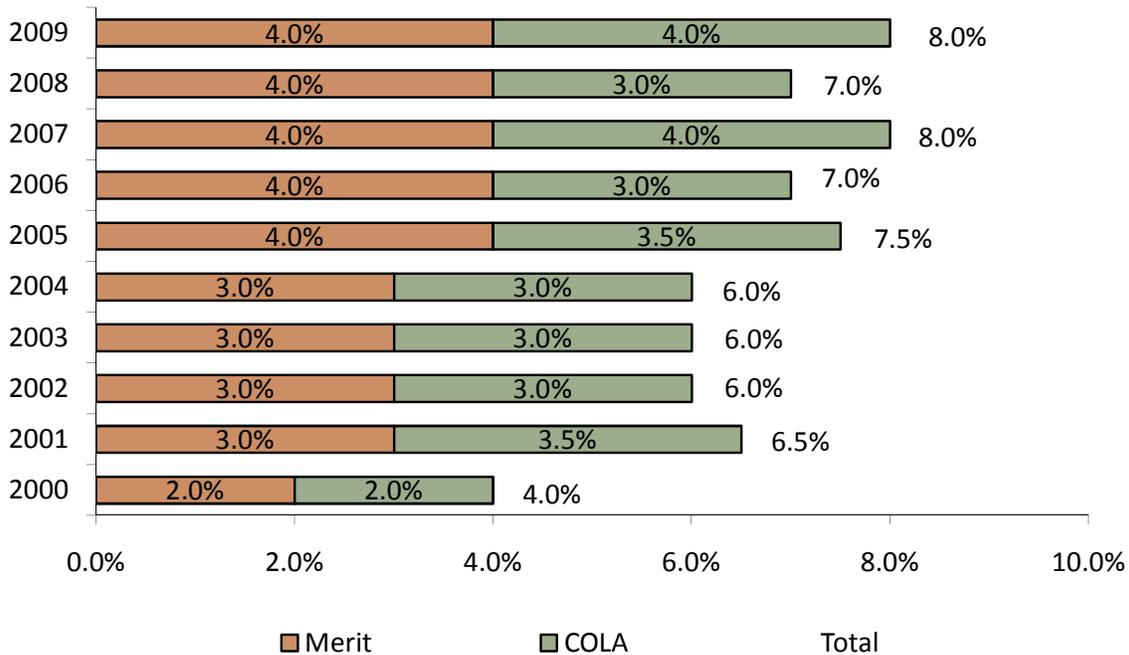
LUMP SUM PERSONAL SERVICES BUDGET

Division	Position	Function	Projected Total Hours	Projected Total Cost
Aquatics	Lifeguard	Safeguarding the well being of the public and employees at aquatics facility	14,800	\$262,700
Athletics	Recreation Specialist	Provide support for recreation programs, events and facilities	3,200	66,200
Athletics	Camp Counselor	Assist in supervision children for summer camp	7,000	98,000
Athletics	Camp Director	Oversee camp counselors and daily operations of summer camp	2,000	34,000
Athletics	Facility Program Monitor	Oversee facility operation and assist with daily recreation programs, including program registrations & administrative support	9,600	129,778
Community Center	Facility Program Monitor	Oversee facility operations, supervise rentals and other administrative tasks	6,300	90,942
Human Resources	High School & College Intern	Performs administrative support tasks through training program	6,800	79,500
Total Lump Sum Personal Services			49,700	\$761,120
FTE Conversion			23.89	FTEs

The total hours projected for these positions equates to almost 24 full-time equivalent employees at an average cost of \$31,900 per FTE. This is far lower than the average salary and fringe benefit cost per permanent FTE.

The next chart shows the COLA and merit increases provided Wellington employees from FY 2000 through FY 2009. Merit amounts shown are the maximum possible, through the actual average may be less.

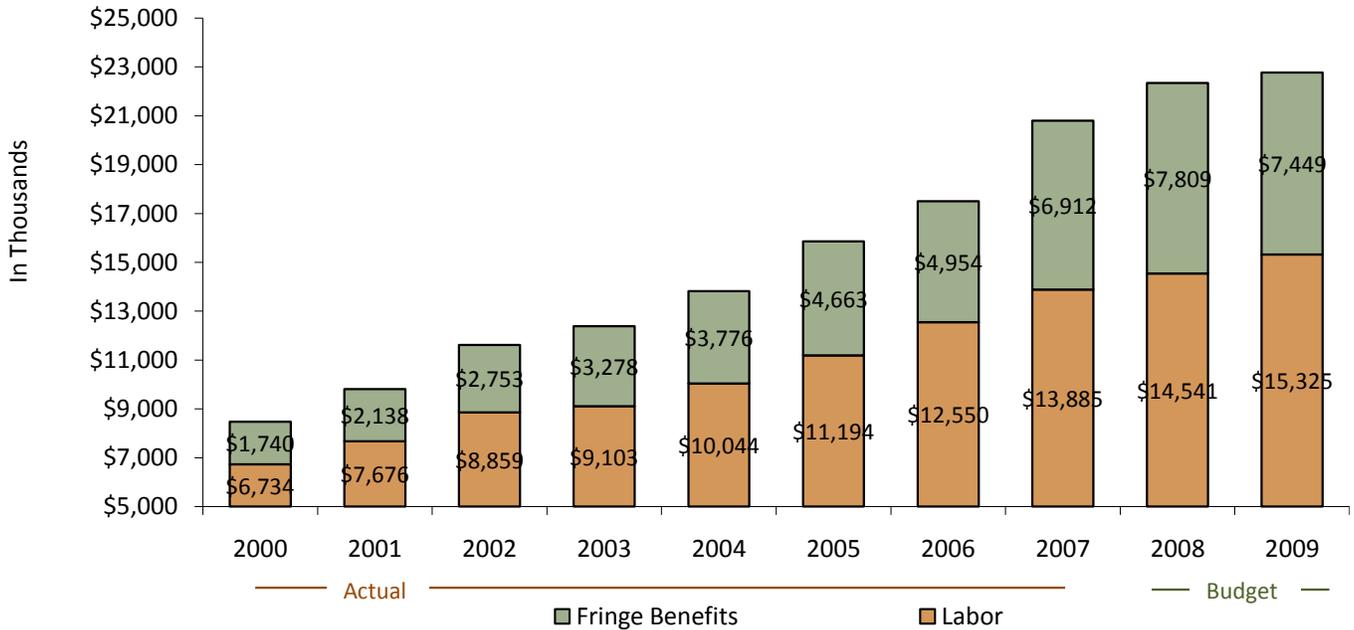
ANNUAL MERIT AND COST OF LIVING ADJUSTMENTS



The current budget includes a cost of living adjustment of 4%, based on national, state and local price indices from the Bureau of Labor Statistics. Annual merit increases are budgeted by department in a 2% lump sum based on projected salaries. The lump sum is distributed at the department level at the 2% cap but each individual employee may earn up to 4% based on performance. Additionally, an employee may earn longevity incentive pay of one day for each year an individual has been employed; up to a maximum of one week. Total anticipated salary costs, excluding fringe benefits, are approximately \$15.3 million, which is an increase of 5.4% over fiscal year 2007/2008 budgeted wages.

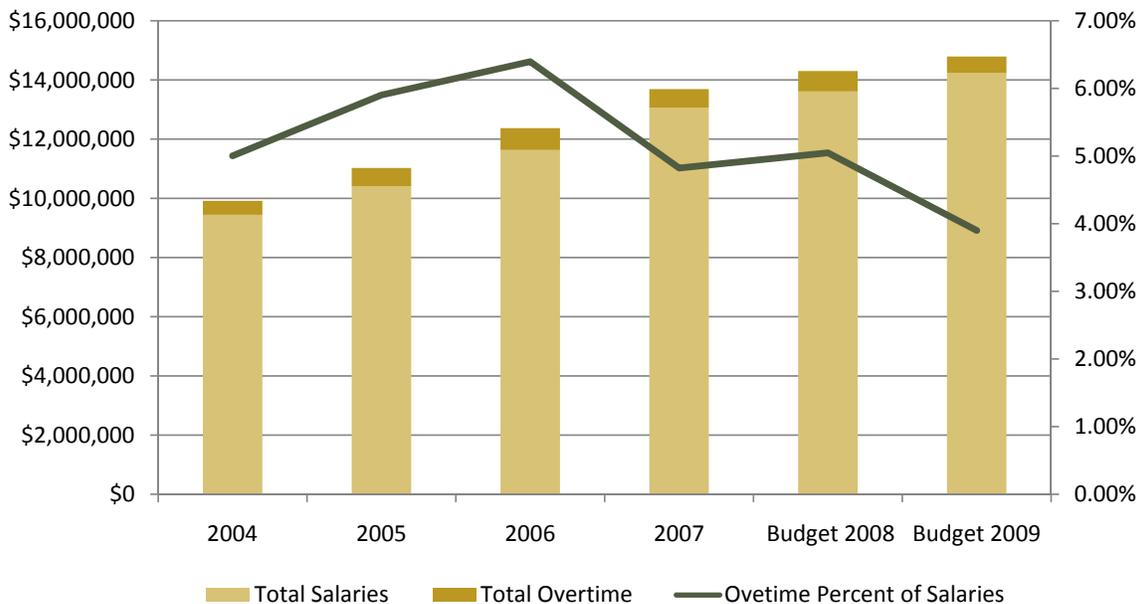
The following chart shows that the historic growth in personnel wages and benefit expenses from 2000 through 2009. The services required of the Village expanded due to both external and internal factors through 2007. Staffing costs increased an average of 15% per year from 1997 through 2007 with an average annual increase in population of 8% and significant additional responsibilities assumed and/or expanded as a result of incorporation in 1996. With the projected slowed population growth in 2008 and 2009, however, budgeted personnel costs are increasing 7% and 2% annually; respectively. Total FTEs grew similarly from 1997 through 2007, and are now decreasing by 2.3% in 2008 and down 7.2% in 2009. Efficiencies due to technology advances as well as service level reductions are anticipated and will help manage the personnel reductions

TOTAL LABOR AND FRINGE BENEFIT COSTS



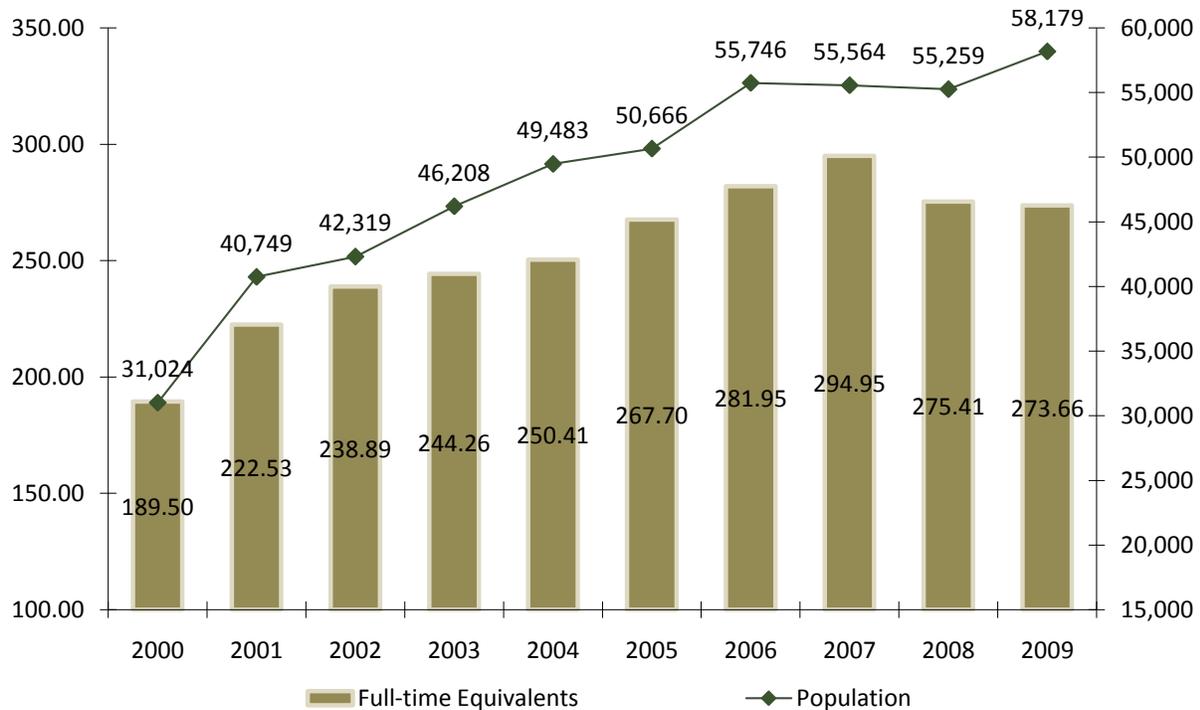
The total anticipated annual Village labor costs, including salaries and fringe benefits for the current and new positions above, is \$22,774,199; an increase of 1.9% or \$425,068 over the total budgeted labor costs of approximately \$22,349,131 for FY 2008. The net position reductions are offset by the increases due to merit and COLA. Budgeted fringe benefits decreased because of medical insurance savings and the reduced cost of retirement benefits. In 2007, the Village negotiated a 4% decrease in health insurance premiums, further lowering budgeted benefits. In February 2008, Village employees were able to opt back in to the Florida Retirement system, offering not only the FRS plan options, but also lowering the total Village contribution cost.

OVERTIME 2004 - 2009



An optimized staffing strategy has allowed the Village to decrease overtime expenditures in recent years. Storm response in 2005 and 2006 caused a rise in required overtime and actual 2007 expenses were then reduced significantly. Reductions in budgeted overtime in FY 2009 indicate ongoing efforts to minimize these expenses.

FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



Wellington continues to maintain one of the lowest ratios of employees to population among comparable cities (see chart page 17) The chart above illustrates growing gap of increasing population as employees are reduced. It is important to note that the Village contracts for law enforcement under an agreement with Palm Beach County Sheriff's Office. The deputies and civilian staff under this contract would add the equivalent of 75.25 FTE's to the above chart, for a total of 348.91, still one of the lowest ratios among comparable cities.

STAFFING INITIATIVES

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:

- Revisions and updates to the Employee and Supervisor Manuals
- Enhanced training in software applications and technology skills
- Update current policies and propose new policies to maximize employee and resident protection while enhancing employee benefits at minimal cost
- Development of a succession plan through identification of key positions and current employee demographics
- Update of job descriptions, including license and educational requirements
- Ensure all water distribution systems operators receive requisite licensure according to the Florida Department of Environmental Protection (FDEP) requirements
- Comprehensive communication of COBRA standards to all employees
- Coordinate benefit enrollment cycles to January 1
- Complete merit cycle shift to October 1 to coincide with COLA increase

EMPLOYEE BENEFITS

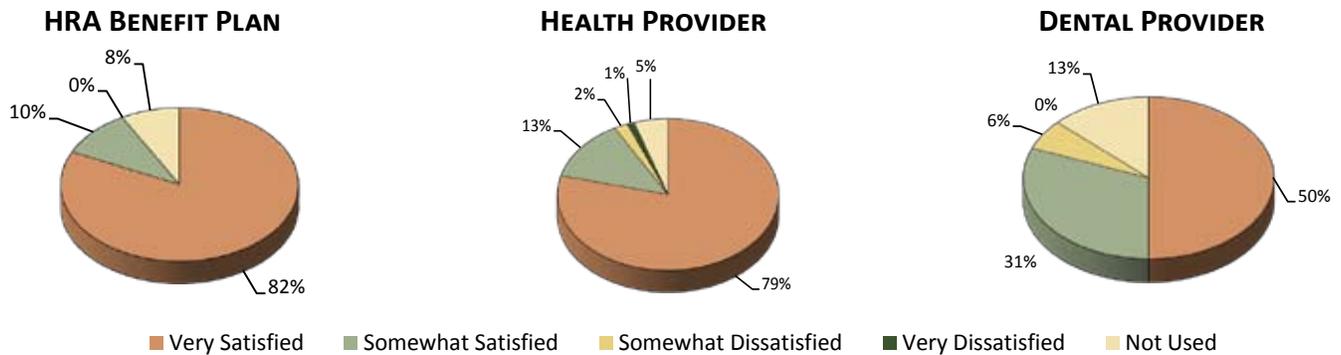
The Village of Wellington offers a comprehensive benefits package to its employees. Benefits available for eligible employees include medical, dental, life and disability insurance. The Village also provides each employee with a Health Reimbursement Account (HRA). This money is not taxable to the employee 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. Additionally, the Village offers a voluntary contribution to both flexible spending accounts and deferred compensation.

PROPOSED MERIT AND COST OF LIVING COMPARED TO OTHER MUNICIPALITIES ADJUSTMENTS

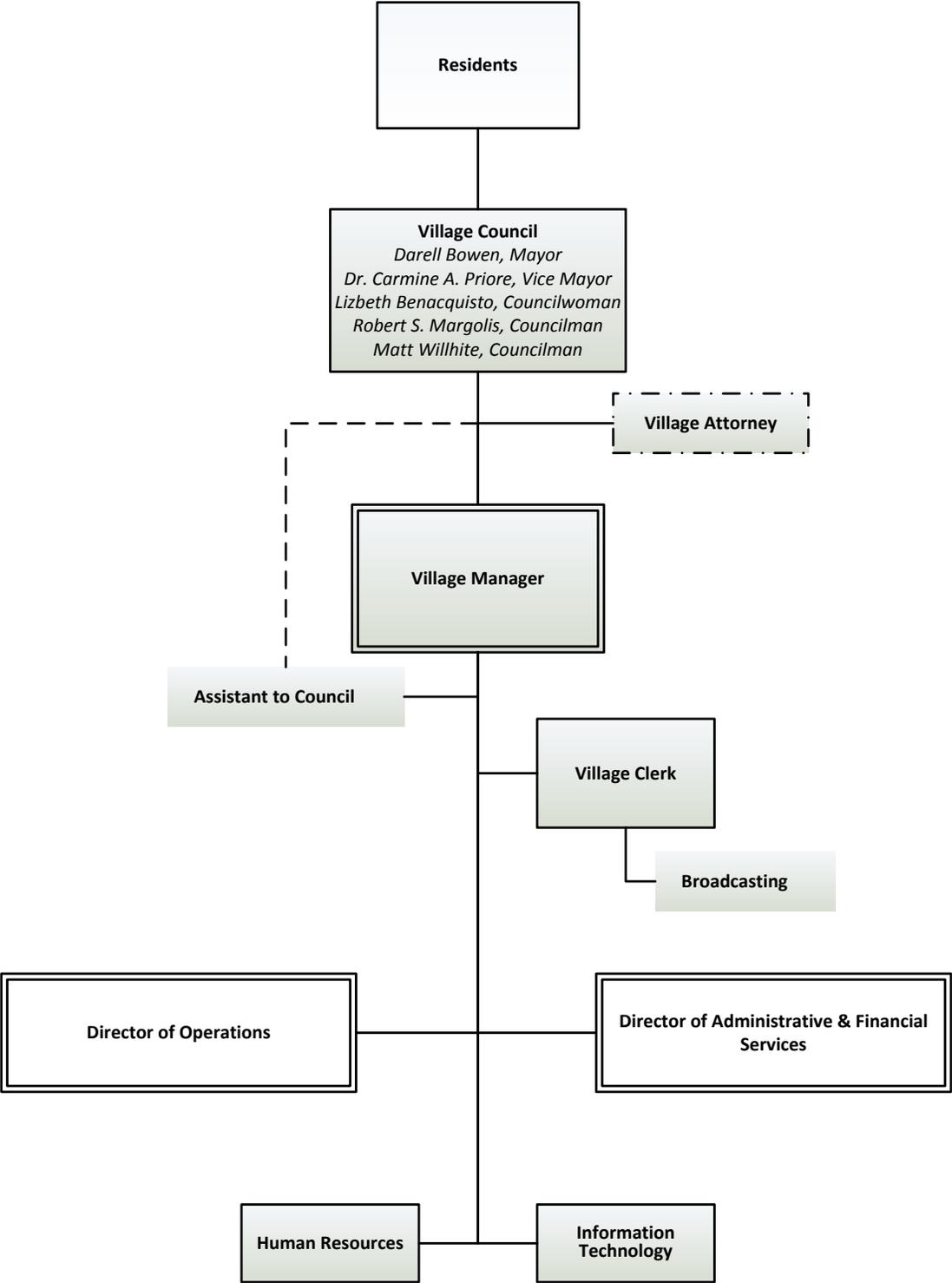
	COLA	Merit	Maximum Available Total
Boca Raton	5.8%	0-3%	8.8%
Royal Palm Beach	3.3%	0-5%	8.3%
Wellington	4.0%	0-4%	8.0%
West Palm Beach	3.0%	0-5%	8.0%
Greenacres	2.5%	0-4%	6.5%
Boynton Beach	2.0%	2-4%	6.0%
Delray Beach	0.0%	0-5%	5.0%
Palm Beach Gardens	3.0%	0.0%	3.0%
Jupiter	0.0%	0-5%	0.0%
Palm Beach County	2.5%	0.0%	2.5%

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 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% Employees were very satisfied with the HRA Benefit Plan, 79% very satisfied with the health provider, and 81% satisfied or very satisfied with the dental provider.



Executive Offices





Village Council

MISSION STATEMENT

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

FUNCTION

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

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Distinctive Livable Neighborhoods - Place You Make Home

High Quality, Functional Infrastructure - Convenient Daily Living for Residents

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$86,094	\$83,827	\$101,197	\$194,772	\$186,467
Operating Expenditures	525,237	557,754	558,054	555,300	454,000
Capital Outlay	-	-	-	-	-
Total Village Council	\$611,331	\$641,581	\$659,251	\$750,072	\$640,467
Positions	5	5	5	6	6

STAFFING

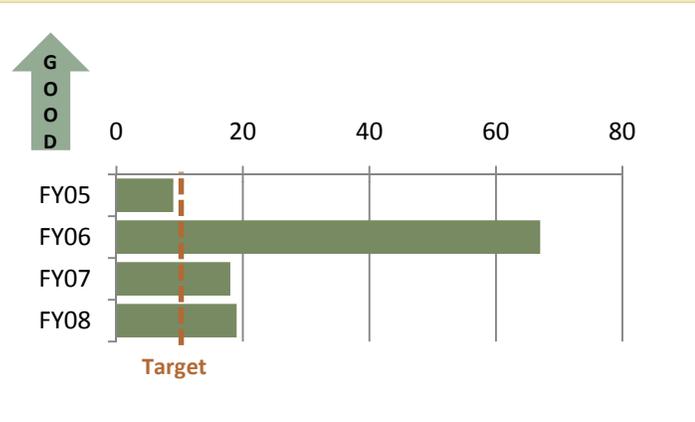
Elected Official	5
Assistant to Council	1
<i>Total FTE's</i>	<i>6.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

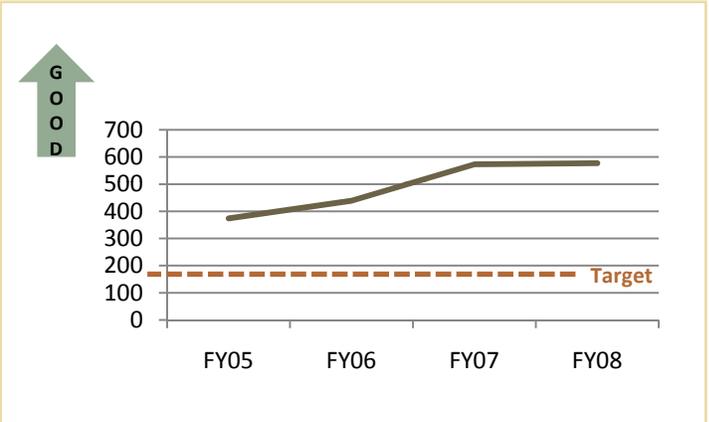
- ★ Set vision and direct implementation of supporting policies to be implemented
 - ✓ Meet regularly, conduct workshops on significant issues, decide on policy and adopt supporting legislation
- ★ Maintain a financially sustainable Village
 - ✓ Routinely review, maintain and adopt Financial Plans, Capital Plans, Transportation Plans, Comprehensive Plan and other regulations and plans that support a financially sustainable Village
- ★ Encourage public input and solicit feedback from residents as a means of developing policy
 - ✓ Provide a means of electronically gathering input from residents on community issues
- ★ Develop new revenue sources to support Village services
 - ✓ Identify areas where professional services offered can be reimbursed by end users of services
- ★ Improve efficiency and delivery of services through enhanced intergovernmental relationships
 - ✓ Maintain a presence on boards and with organizations that liaise with County, State or Federal decision makers
- ★ Become the premier equestrian destination
 - ✓ Review and pass ordinances and resolutions that address equestrian based issues including infrastructure, trails and facilities
- ★ Determine community needs based on resident input
 - ✓ Conduct surveys on specific issues to determine overall satisfaction

PERFORMANCE MEASURES

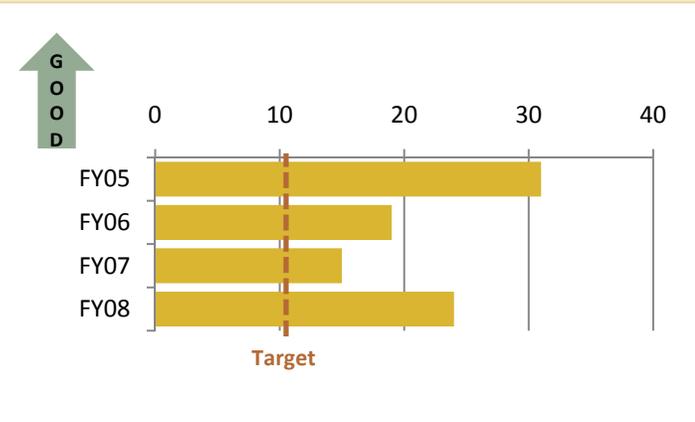
OF COMP PLAN AMENDMENTS ADOPTED - EFFECTIVENESS



CHANGE IN OCCUPATIONAL LICENSES - OUTCOMES



ORDINANCES ADOPTED - EFFECTIVENESS



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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$587,152	\$657,843	\$637,079	\$277,664	\$386,891
Operating Expenditures	195,117	214,215	154,425	18,515	19,275
Capital Outlay					
Total Village Manager	\$782,268	\$872,058	\$791,504	\$296,179	\$406,166
Positions	5	6	5	1	2

STAFFING

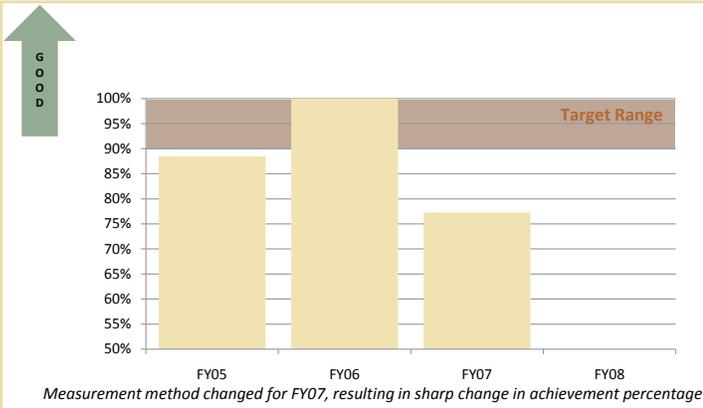
Village Manager	1
Executive Secretary	1
<i>Total FTE's</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

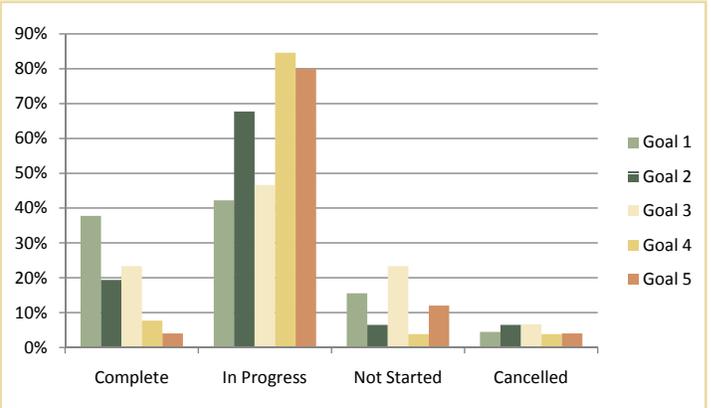
- ★ Provide leadership and oversight of Village wide governance, functions, services and projects
 - ✓ Direct services to be delivered as set forth in the strategic plan, the budget and Council priorities
 - ✓ Provide Council with a recommended budget that falls with the strategic plan and village-wide goals at the lowest attainable millage rate
 - ✓ Serve as Village representative for the media; federal, state & local agencies; legislative organizations, and with other local organizations and businesses
- ★ Provide supervision for all departments, offices and agencies of the Village
 - ✓ Establish a comprehensive program to review and evaluate all operational processes
- ★ Further Village wide objectives by advocating matters of importance with outside agencies
 - ✓ Provide a source of timely and accurate information to outside agencies to promote Village issues
- ★ Administer a Capital Planning System
 - ✓ Implement a "committee" approach to the review and evaluation of Capital Projects

PERFORMANCE MEASURES

% OF PERFORMANCE TARGETS ACHIEVED - OUTCOME



STRATEGIC PLAN PROGRESS



Village Clerk

MISSION STATEMENT

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

FUNCTION

Responsible for overseeing municipal elections, maintaining and providing public records, liaising with Boards and Committees and communicating via legal advertising, broadcasting and telecommunications functions.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$464,856	\$443,214	\$491,165	\$598,281	\$720,127
Operating Expenditures	379,467	497,447	408,804	616,198	480,072
Capital Outlay	-	9,144	28,598	153,415	3,087
Total Village Clerk	\$844,323	\$949,805	\$928,567	\$1,367,894	\$1,203,286
Positions	9	9	9	9	10

STAFFING

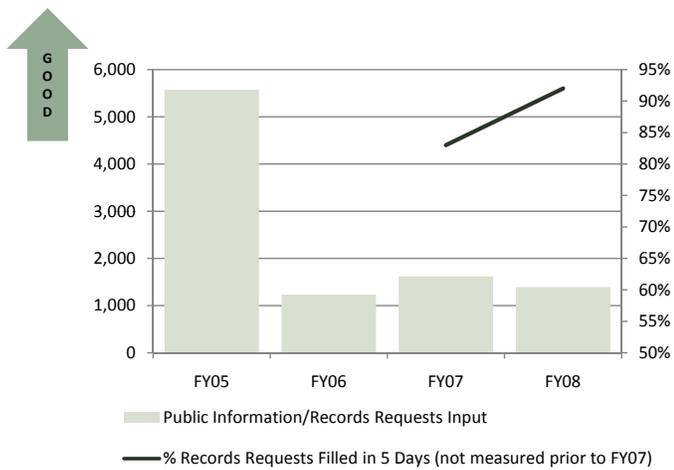
Administrative Assistant I	1.00
Administrative Assistant II	1.00
Administrative Assistant III	1.00
Courier (2 Part Time Positions)	1.26
Deputy Village Clerk	1.00
Executive Secretary	1.00
Legal Ad Coordinator	1.00
Records Management Coordinator	1.00
Village Clerk	1.00
<i>Total FTE's</i>	<i>9.26</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ 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
- ★ 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
- ★ Coordinate municipal elections including candidate filing and certifying results in accordance with Florida Election Laws
 - ✓ Prepare and distribute accurate and timely results of elections
- ★ Provide support to Village Boards and Committees
 - ✓ Coordinate and monitor activities of Boards and Committees including maintaining applicant database, notice of meetings and administrative services
- ★ Provide information about community issues through display advertisements
 - ✓ Assess the potential for community involvement in issues that affect the community and proactively respond via display advertisement

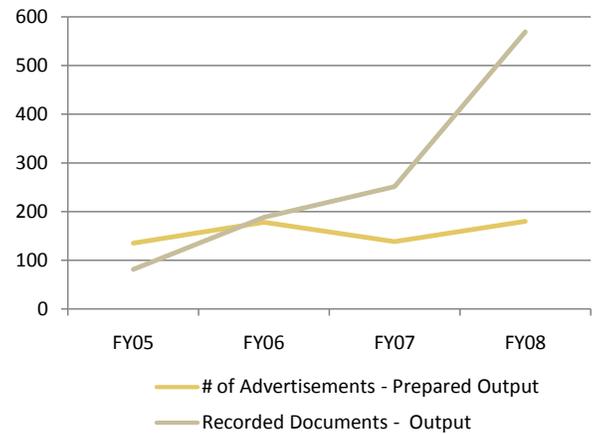
PERFORMANCE MEASURES

PUBLIC RECORDS REQUEST STATISTICS



ADVERTISING AND RECORDED DOCUMENTS

WORKLOAD



PRIOR YEAR HIGHLIGHTS

- ★ Facilitated 11 Ordinances and 133 Resolutions to protect the health, safety and public welfare of residents
- ★ Recorded 569 documents and imaged over 25,000 documents
- ★ Served as an Early Voting site for the 2008 General Election where a record number of voters was recorded
- ★ Successfully conducted Wellington's Municipal and Run-Off Elections

Broadcasting

MISSION STATEMENT

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.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure
Premier Place to Live in Palm Beach County - Ideal Choice for Families
Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$86,445	\$92,139	\$95,507	\$107,682	\$111,128
Operating Expenditures	55,995	44,311	47,008	56,550	51,577
Capital Outlay	108,501	10,488	47,218	-	4,000
Total Broadcasting	\$250,941	\$146,938	\$189,733	\$164,232	\$166,705
Positions	1	1	1	1	1

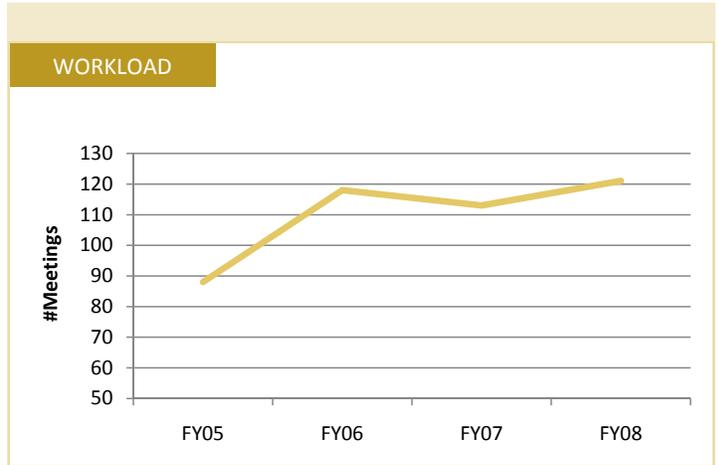
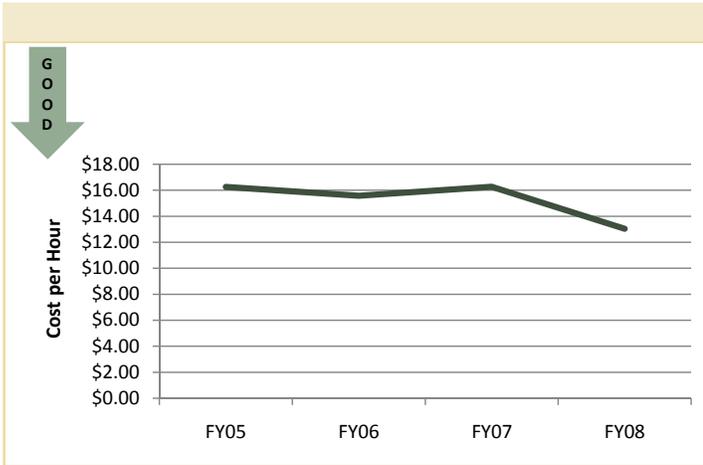
STAFFING

Technical Services Coordinator	1.00
<i>Total FTE's</i>	<i>1.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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 programming during times of crisis with information that benefits the community
- ★ Automate and streamline technical processes to ensure timely and accurate data and programming
 - ✓ Update equipment and software to maximize efficiency and quality of transmissions
- ★ Provide a wide variety of information that will appeal to the majority of the residents
 - ✓ Install satellite system to further enhance programming capabilities and add variety to program schedule
- ★ Provide innovative governmental programming
 - ✓ Make use of self promoting advertisements and other promotional programming

PERFORMANCE MEASURES



PRIOR YEAR HIGHLIGHTS

- ★ Produced informational videos for residents on Hurricane Preparation and Public Safety as well as miscellaneous videos for various Village departments
- ★ Completed final phase of broadcast infrastructure initiatives
- ★ Assisted in the video production of the Palm Beach County ballot question initiative
- ★ Met Florida State law for 10 hours of unique programming per day

Human Resources

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 Human Resource issues regarding business alternatives, policy and procedure decisions, and manage dispute resolution processes.

VILLAGE STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	-	\$13,199	\$233,807	\$284,591	\$373,682
Operating Expenditures	291,615	421,054	169,126	191,700	125,200
Capital Outlay	-	-	1,348	-	-
Total Human Resources	\$291,615	\$434,253	\$404,280	\$476,291	\$498,882
Positions	0	0	3	3	3

STAFFING

Human Resources Generalist	1.00
Human Resources Manager	1.00
Recruitment Administrator	1.00
<i>Total FTE's</i>	<i>3.00</i>

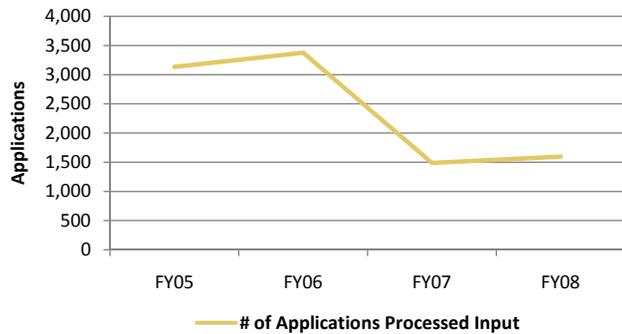
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ 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
- ★ Manage the administration of personnel records to comply with all state, federal, and Village standards
 - ✓ Attain 100% compliance with all local, state and federal regulatory requirements;
- ★ Develop, administer and maintain Performance Evaluation System
 - ✓ Automate the Performance Evaluation Process
- ★ 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

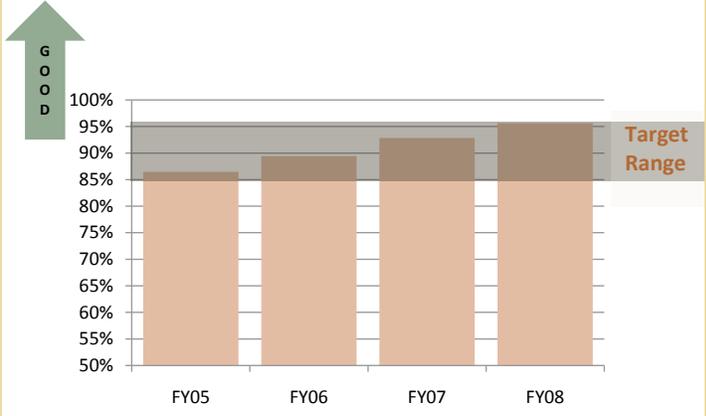
PERFORMANCE MEASURES

APPLICATIONS PROCESSED VS. AVERAGE VACANT POSITIONS

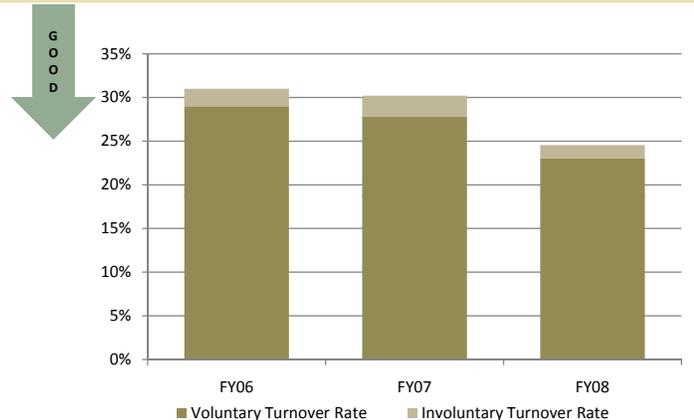
WORKLOAD



PERCENT OF POSITIONS FILLED - EFFECTIVENESS



TURNOVER RATE - OUTCOME



PRIOR YEAR HIGHLIGHTS

- ★ Completed University of Wellington coursework at 35% below allocated budget and 59% below last year's overall cost
- ★ Reduced recruiting budget by 36%; recruiting costs came in 34% below the new allocated budget
- ★ 100% of all Village of Wellington employees attended at least 1 University of Wellington class
- ★ 85% of all Village of Wellington employees attending a University of Wellington Class who filled out a survey rated the coursework as "Very Good" to "Excellent"
- ★ Administered 2 Health and Wellness fairs and reduced overall cost of Wellness program by 34% over previous year's associated costs
- ★ Filled 66% of all advertised positions
- ★ Received over 1500 applications/resumes for open positions
- ★ 2007/2008 Overall Turnover rate was 24.53%
- ★ Reduced overall employee turnover 6% over last year
- ★ Reduced "voluntary" turnover by 5% over last year
- ★ Created and implemented 2 new employee benefit policies
- ★ Created and implemented a new Emergency Pay Policy

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.

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Distinctive Livable Neighborhoods - Place You Make Home

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	-	-	-	-	150,244
Operating Expenditures	\$1,216,611	\$1,271,412	\$1,245,229	\$1,328,950	\$1,145,900
Capital Outlay	263,925	399,580	303,398	80,610	69,990
Total Information Technology	\$1,480,536	\$1,670,992	\$1,548,627	\$1,409,560	\$1,366,134
Positions	0	0	0	0	1

STAFFING

Chief Information Officer	1.00
<i>Total FTE's</i>	<i>1.00</i>

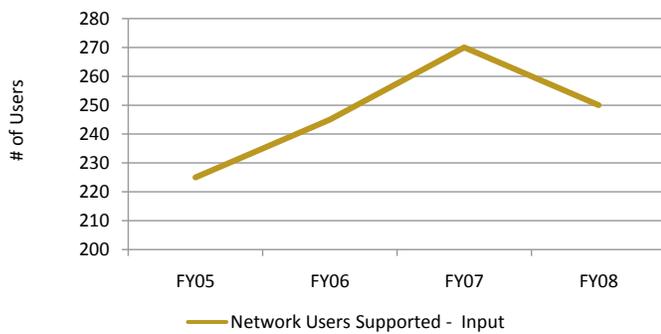
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Maintain access to critical systems
 - ✓ Achieve HTE Applications up-time at 99%
- ★ Provide excellent customer service
 - ✓ Score 80% 4/5 on Customer Service survey
- ★ Maintain and monitor system wide 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 regarding risks and policies
- ★ Maintain fresh and functioning inventory
 - ✓ Reduce Inventory and hardware costs by 15%
- ★ Maintain current and functioning software library
 - ✓ Update all necessary software applications
- ★ Provide and maintain new systems
 - ✓ Update all necessary software applications
- ★ Provide and maintain customer friendly electronic communications
 - ✓ Redeploy interactive GIS maps online
 - ✓ Implement stage 1 of CRM system

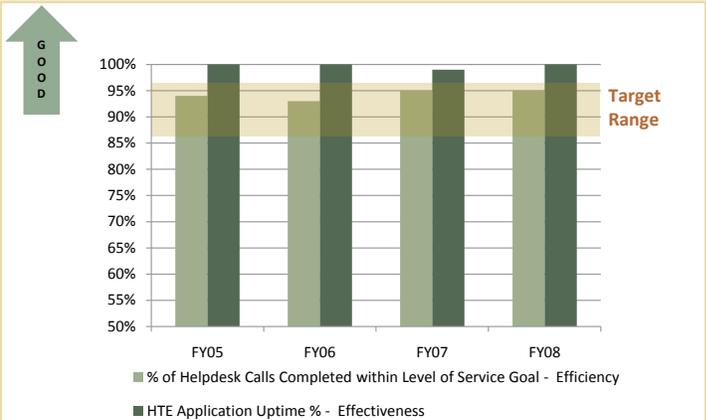
PERFORMANCE MEASURES

NETWORK USERS SUPPORTED

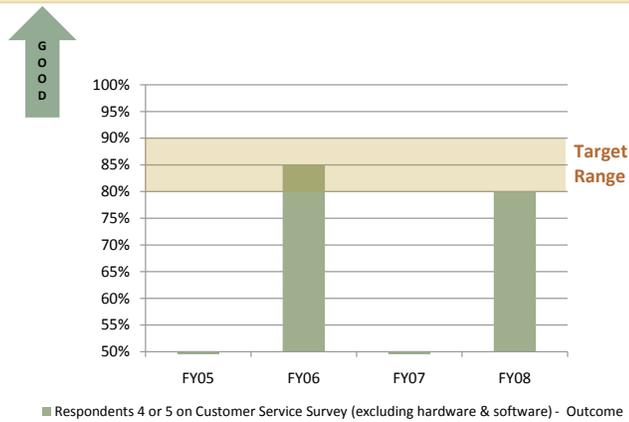
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EFFICIENCY AND EFFECTIVENESS



BIANNUAL CUSTOMER SATISFACTION SURVEY RESULTS



PRIOR YEAR HIGHLIGHTS

- ★ Designed WiFi system to provide remote access to all Village employees
- ★ Created detailed IT policies for all Village Information Technology users and assets
- ★ Completed detailed asset inventory
- ★ Began migration to Microsoft 2007
- ★ Implemented new Purchasing Card software
- ★ Began detailed review of enterprise software packages
- ★ Downloaded Google Earth to all computers
- ★ Completed effort to reduce IT operating budget for 2nd consecutive year
- ★ Completed installation of EOC technology initiatives



Village Attorney

MISSION STATEMENT

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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	-	-	-	-	-
Operating Expenditures	\$760,075	\$814,470	\$728,113	\$750,000	\$565,000
Capital Outlay	-	-	-	-	-
Total Village Attorney	\$760,075	\$814,470	\$728,113	\$750,000	\$565,000
Positions	0	0	0	0	0

STAFFING

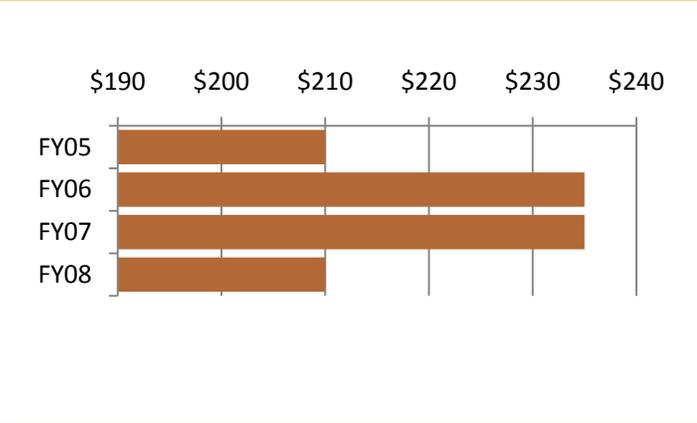
Contract	0.00
<i>Total FTE's</i>	<i>0.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Assist the Village in exercising its legal powers in a lawful manner
 - ✓ Provide legal consultation, review and attend Council meetings
- ★ Represent Village Council and administration in matters including litigation
 - ✓ Make court appearances and prepare litigation documents
- ★ 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 MEASURES

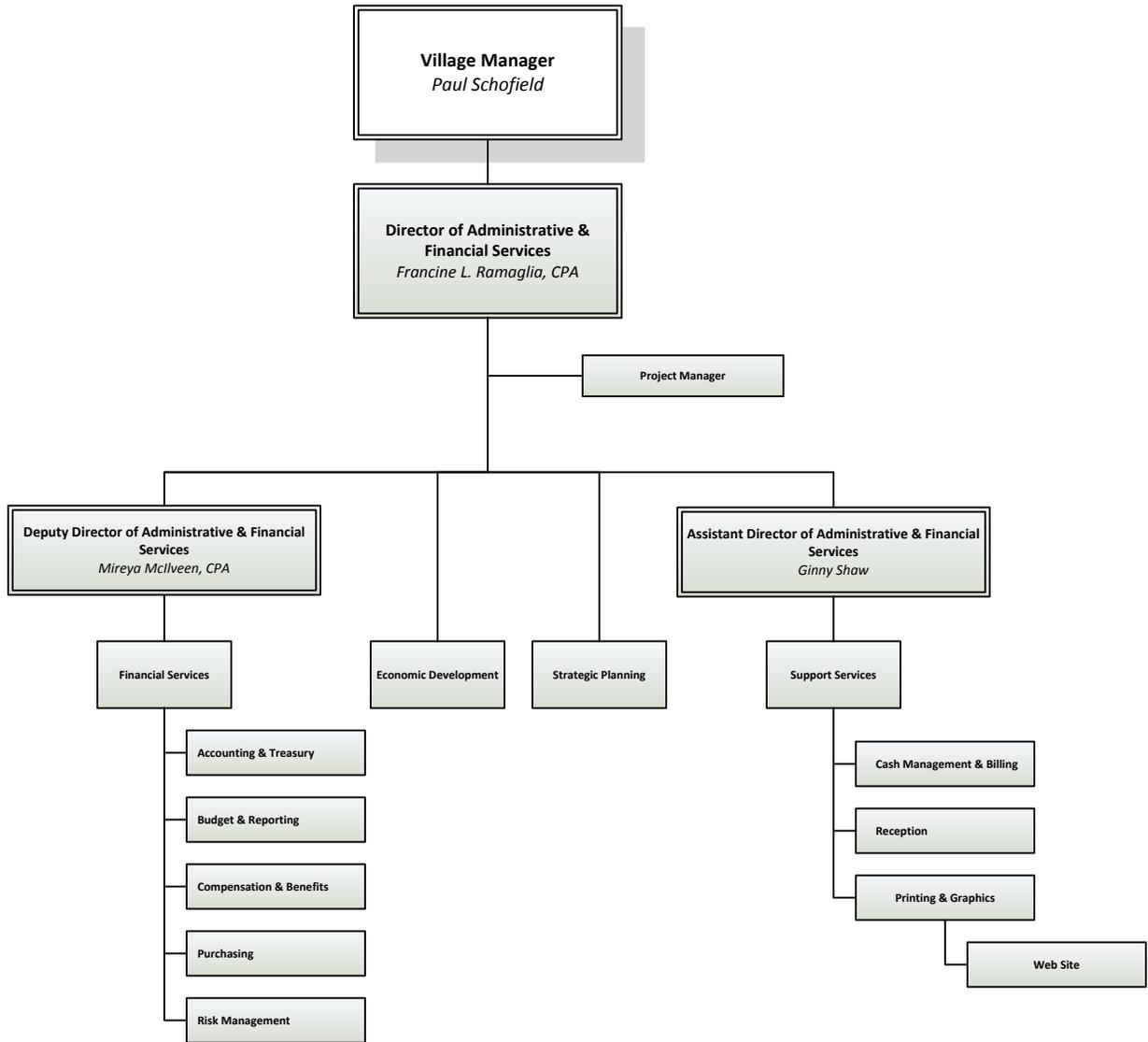
HOURLY COMPENSATION RATE





Peaceful Waters Park - Dedication May, 2008

Administrative & Financial Services



Administration

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 and management for activities of the Administrative & Financial Services division to meet Village-wide goals and objectives. These functions include budgeting, accounting, economic development, payroll, procurement, compliance, public information, strategic planning, cash management and billing

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$210,878	\$224,874	\$560,667	\$294,674	\$320,916
Operating Expenditures	43,197	41,125	77,626	8,475	8,375
Capital Outlay	-	1,050	10,794	14,098	-
Total Administration	\$254,076	\$267,049	\$649,088	\$317,247	\$329,291
Positions	3	4	7	2	2

STAFFING

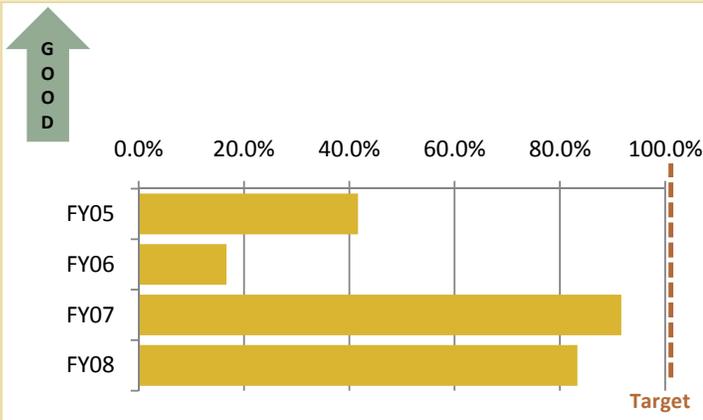
Director of Administrative & Financial Services	1.00
Project Manager	1.00
<i>Total FTE's</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

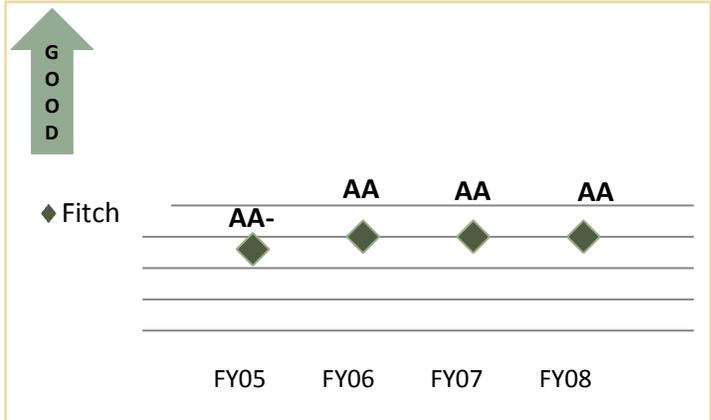
- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Enhance access to government through programs that inform citizens about Village operations and services
 - ✓ Coordinate and improve upon press releases, content of Village publications, brochures and informational leaflets
- ★ 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
- ★ Provide technical assistance and serve as information resource for support services, communications, procurement, financial, risk, Economic Development and budgetary functions
 - ✓ Provide reliable, easy to use, accessible reports, information and supporting documentation to Council, departments, regulatory agencies and the public
- ★ Minimize the negative impacts of property tax reform
 - ✓ Identify appropriate opportunities and obtain policy direction for assessments for resident driven projects
 - ✓ Perform regular procedural reviews and administrative studies to maintain policy currency
- ★ Research, develop and recommend village-wide and departmental policies & procedures
 - ✓ Direct and review preparation and distribution of informational and regulatory filings, analyses, website information and Village publications in a timely manner
 - ✓ 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

PERFORMANCE MEASURES

% OF FINANCIAL REPORTS DISTRIBUTED ON TIME - EFFICIENCY



MAINTAIN OR IMPROVE VILLAGE BOND RATING - OUTCOME



PRIOR YEAR HIGHLIGHTS

- ★ Provided direction for enhanced website to facilitate information availability
- ★ Developed a process for strategic planning and annual update
- ★ Facilitated implementation and launching of Stromberg timekeeping system
- ★ Facilitated the advancement of productivity enhancing software changes within the Village

Economic Development

MISSION STATEMENT

To develop a broad, sustainable economic vision for the Village

FUNCTION

To foster economic development within the Village by designing and implementing strategies addressing 8 initiatives identified by the Economic Development Initiative Team as logical starting points that can produce relatively quick and effective results

- The plan is intended to be an achievable/ fiscally practical pragmatic vision
- The initiatives are intended to capitalize on existing strengths and current projects within the Village
- The Initiatives recognize current economic realities and most are designed to incur minimum expense to Village. Many are policy based. Several are designed to encourage private investment – possibly with adjusted developed regulations as incentives. Private development plays a central role in several of the Team’s initiatives

STRATEGIC PLAN

LINK

[Services and Jobs for Residents Within Wellington - Business and Employment Opportunities](#)

EXPENDITURE SUMMARY

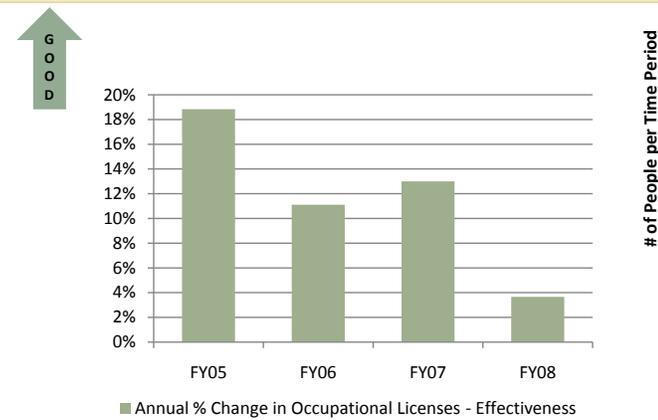
	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					-
Operating Expenditures					4,300
Capital Outlay					-
Total Economic Development Positions					\$4,300

2008/2009 BROAD GOALS & OBJECTIVES

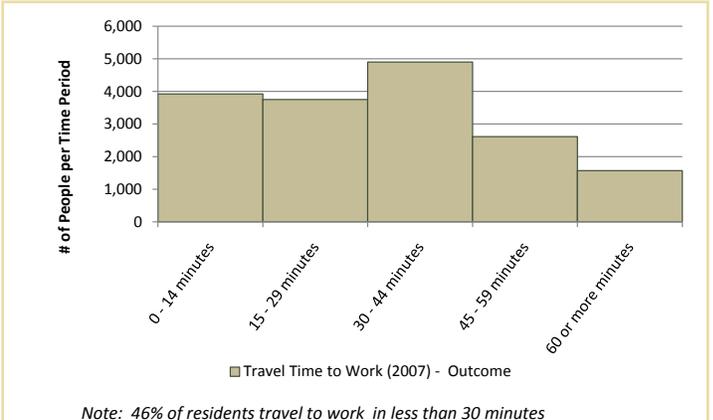
- ★ Create a Sustainable Development Element for the comprehensive plan
 - ✓ Encourage and provide a guide for sustainable practices throughout the Village
 - ✓ Ensure long-term impacts are considered in the Village’s decision-making process
- ★ Create a Medical Arts district in order to capitalize on existing medical facilities on State Road 7
 - ✓ Provide for an opportunity to attract new medical related facilities/offices thereby supplying family-sustaining employment opportunities in the general vicinity of Wellington Regional Medical Center
- ★ Create privately developed mixed-use Village Centers consistent with a designed master plan that would create a destination location and result in redevelopment for the Village
 - ✓ Work closely with several existing commercial locations who are potential candidates, Village Council and the public to redevelop aging commercial centers within the Village
- ★ Create a municipal complex which will consolidate many of the Village’s divisions into a convenient central location
 - ✓ Consider the Village-owned vacant land adjacent to the Community Center as the preferred location for the municipal complex
- ★ Create a Flex Zoning Overlay District(s) and zoning designation within the Village
 - ✓ Permit specific uses that create higher-wage employment that is generally compatible with one another and to adjoining residential and commercial areas
 - ✓ Identify areas where Flex Overlay Zoning Districts could be applied
 - ✓ Foster creatively designed private development that will work closely with the Village to create the Master Plan
- ★ Preserve/protect/enhance the equestrian areas of the Village as well as to solidify the Village as a top equestrian destination
 - ✓ Coordinate with the Equestrian Preserve Committee, stakeholders and the equestrian industry to promote an equestrian presence within the Village
- ★ Foster preservation and housing redevelopment within the Village
 - ✓ Provide assistance to further redevelopment projects within the Village that are consistent with the overall vision of the Village
- ★ Adopt a “Main Street” approach to revitalize the core of the Village
 - ✓ Create a community-defining feature with repetitive design elements that will transform Forest Hill Boulevard into a native landscaped, pedestrian-friendly “Main Street”
 - ✓ Create and reinforce features resulting in a sense of arrival to the motorist, pedestrians and Village residents
 - ✓ Repair damage from the hurricanes of 2005 using master planned “boulevarding” efforts

PERFORMANCE MEASURES

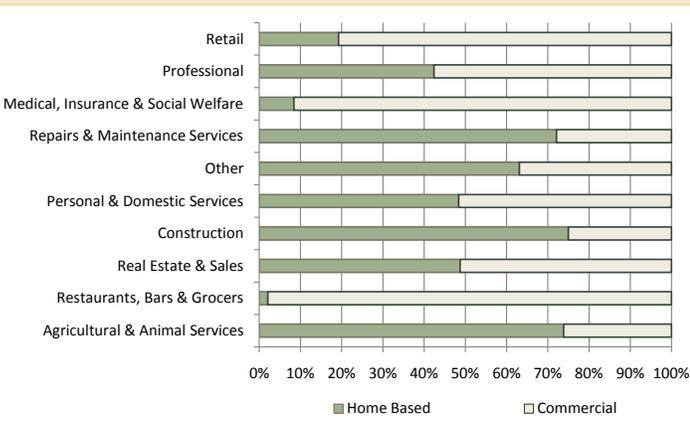
RATE OF CHANGE IN OCCUPATIONAL LICENSING



RESIDENT TRAVEL TIME TO WORK



BUSINESS LICENSES BY CATEGORY



PRIOR YEAR HIGHLIGHTS

- ★ Forest Hill “Boulevard” plans underway
- ★ First drafts of Flex Use zoning category underway
 - ✓ Meetings held with possible stakeholders & interested parties
- ★ Drafting of Sustainable Development Element underway
- ★ Meetings held with stakeholders and potential for medical district
 - ✓ Meetings with LECOM medical school
- ★ Municipal Complex plans underway



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

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services				\$718,432	\$482,117
Operating Expenditures				9,750	1,750
Capital Outlay				-	-
Total Support Services				\$728,182	\$483,867
Positions				8	6

STAFFING

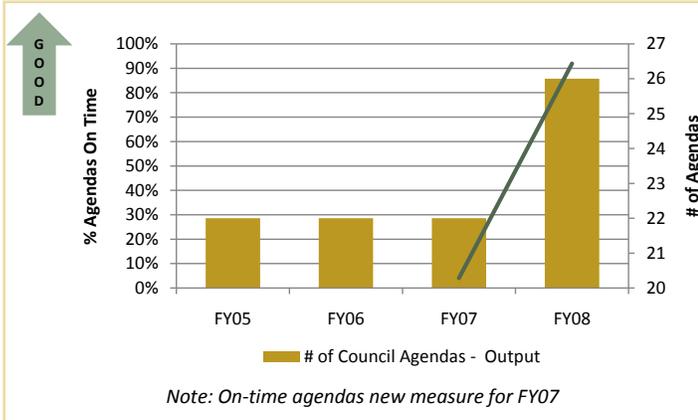
Administrative Assistant II	2.00
Administrative Assistant III	1.00
Assistant Director Administrative and Financial Services	1.00
Office Manager	1.00
Risk Benefit Specialist	1.00
<i>Total FTE's</i>	<i>6.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

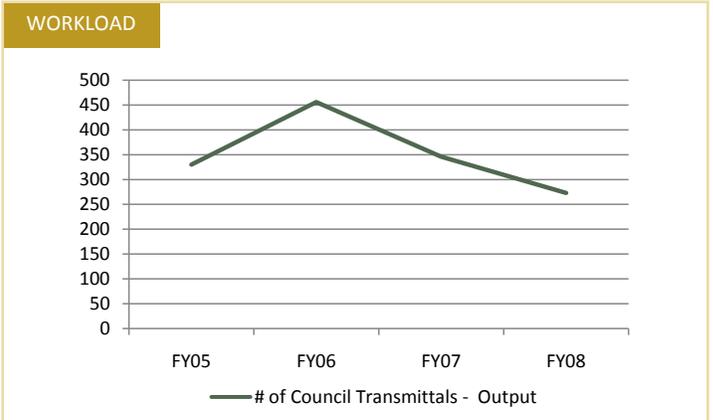
- ★ Manage and organize activities, functions and projects within the Administrative and Financial Services Division
 - ✓ Provide quality professional administrative, clerical, and project support to the Division by directing and coordinating workflow and assignments
- ★ Locate and produce files from filing system upon request
 - ✓ Files produced within one business day of request

PERFORMANCE MEASURES

COUNCIL AGENDA DELIVERY - EFFICIENCY



COUNCIL TRANSMITTALS - OUTPUT



PRIOR YEAR HIGHLIGHTS

- ★ Trained staff to use equipment more efficiently reducing resources used and time spent
- ★ Provided support to various departments outside of Administrative & Financial Services
- ★ Cross trained staff to provide back-up coverage in times of need
- ★ Staff trained on the latest technology offered by the Village and implemented software in this group first so they could help other departments/divisions transition
- ★ Centralized filing system for Administrative & Financial Services to expedite retrieval of requested items
- ★ Centralized the Easy Agenda process for the division
- ★ Increased use of laserfiche to improve storage function
- ★ Provided support in filing for continuing education for professional certifications
- ★ Staff trained to use Stromberg timekeeping software to track hours preventing excessive overtime and lapse in coverage for division

Cash Management and Billing

MISSION STATEMENT

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

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$259,735	\$298,691	\$329,365	\$353,322	\$355,628
Operating Expenditures	316,608	286,460	348,125	374,600	383,900
Capital Outlay	-	-	-	23,118	2,000
Interest Expense	24,739	27,998	25,415	30,000	30,000
Total Cash Management	\$601,082	\$613,149	\$702,906	\$781,040	\$771,528
Positions	3	5	5	5	5

STAFFING

Customer Information Associate III	4.00
Cash Management & Billing Manager	1.00
<i>Total FTE's</i>	<i>5.00</i>

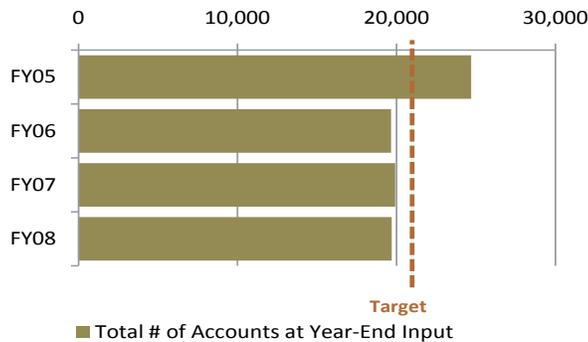
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ Maintain customer information and utility active account database
 - ✓ Update utility accounts with information from PBC Property Appraiser

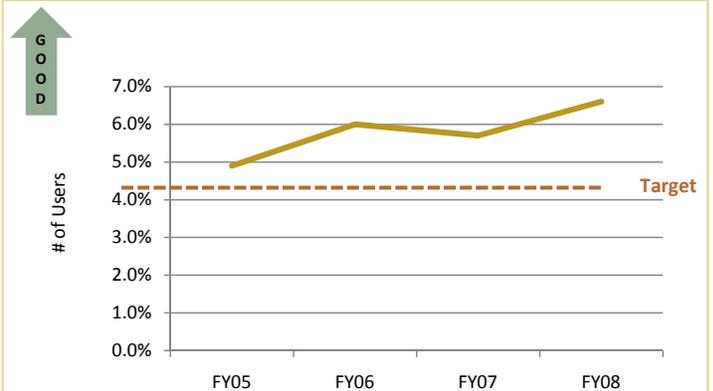
PERFORMANCE MEASURES

TOTAL ACCOUNTS AT YEAR END

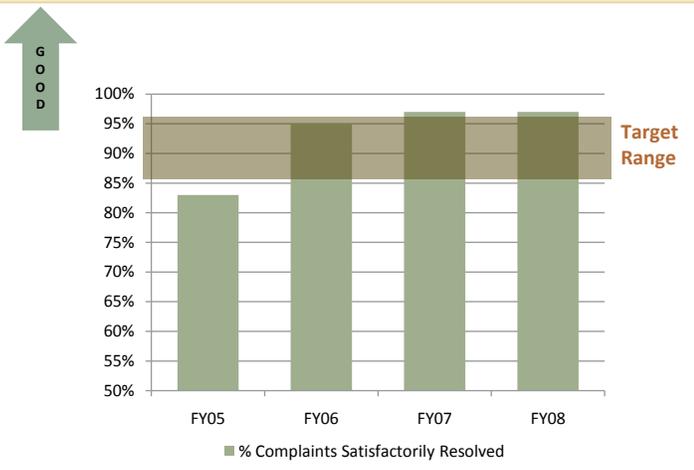
WORKLOAD



PERCENT TOTAL ACCOUNTS PAID BY EFT - EFFECTIVENESS



PERCENT COMPLAINTS SATISFACTORILY RESOLVED - EFFICIENCY



PRIOR YEAR HIGHLIGHTS

- ★ Implemented and monitored the 11th Annual Non-Potable Water Irrigation System Grant Program
- ★ Monitored the top water users in the village and notify those customers of the well grant program
- ★ Provided customers with additional information on alternative methods of payment
- ★ Provide customers with new program to accept charge card payments over the phone
- ★ Provided educational materials to customers for water conservation which provided leak detention tablets and assorted printed materials



Printing & Graphics

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

STRATEGIC PLAN LINK

Premier Place to Live in Palm Beach County - Ideal Choice for Families

Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$306,105	\$212,421	\$260,479	\$166,526	\$151,301
Operating Expenditures	174,342	177,151	185,908	100,166	9,100
Capital Outlay	8,600	-	-	-	-
Total Printing & Graphics	\$489,046	\$389,572	\$446,387	\$266,692	\$160,401
Positions	6	4	4	2	2

STAFFING

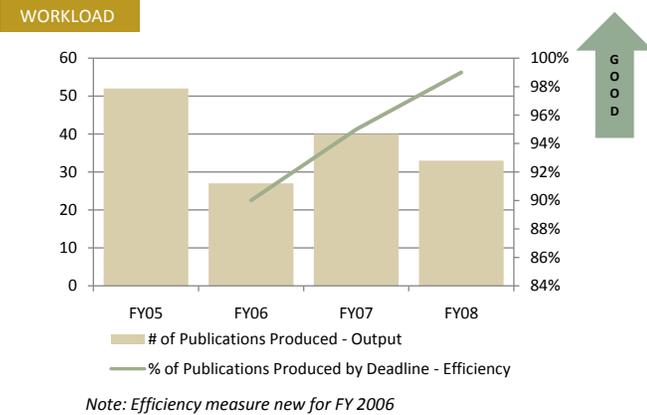
Project Manager	1.00
Research Assistant	1.00
<i>Total FTE's</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

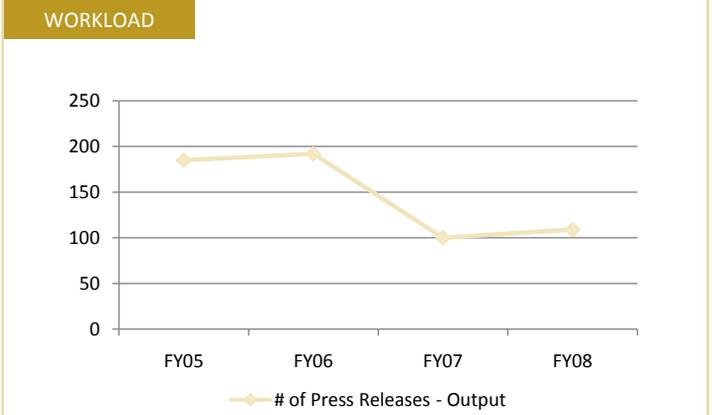
- ★ Disseminate information on Village operations, services, community events and programs to inform residents and increase participation in government
 - ✓ Reduce time lines and cost of production of publications, announcements, press releases and newsletters
- ★ Proactively interact with internal and external customers to provide them with the most relevant information to be disseminated
 - ✓ Further enhance the communication both to and from our internal and external customers to create a cooperative and efficient process for each project
- ★ Provide a portal to Village departments to advertise events and news items
 - ✓ Publish and maintain Employee Newsletter
 - ✓ Post information in the internet

PERFORMANCE MEASURES

NUMBER OF PUBLICATIONS VS. PERCENT BY DEADLINE



NUMBER OF PRESS RELEASES - OUTPUT



PRIOR YEAR HIGHLIGHTS

- ★ Worked with various departments to update and streamline publications, brochures and informational leaflets in an effort to "Go Green" all materials were placed online using full color even when mailers were printed black & white to save money
- ★ Downsized department by 50% while still providing the same level of service with approved projects
- ★ Provided staff with production and printing needs
- ★ Provided electronic access to employee newsletters and photos from various Village functions



Reception

MISSION STATEMENT

To provide an efficient, reliable, user-friendly service to both internal and external customers while providing information, billing support and administrative support

FUNCTION

Responsible for front line customer service to the main administrative complex while fielding and routing calls to all locations, processing and posting of mail and ordering supplies for the assigned work group

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					\$130,807
Operating Expenditures					3,000
Capital Outlay					-
Total Reception					\$133,807
Positions					2

STAFFING

Customer Information Associate II	1.00
Customer Information Associate III	1.00
<i>Total FTE's</i>	<i>2.00</i>

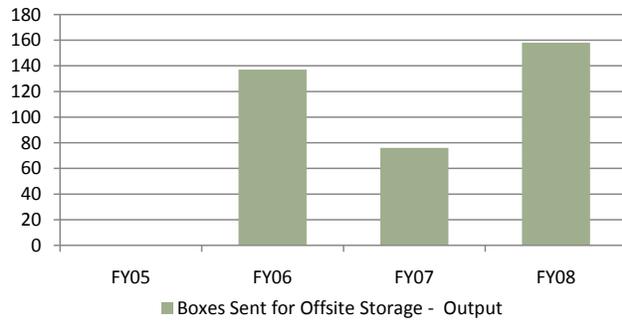
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Answer incoming calls during business operation hours
 - ✓ Provide coverage of telephone system to ensure calls are answered by the third ring each time
- ★ 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
- ★ Act as central portal of all incoming and outgoing mail and communications
 - ✓ Distribute mail to correct recipient within one business day

PERFORMANCE MEASURES

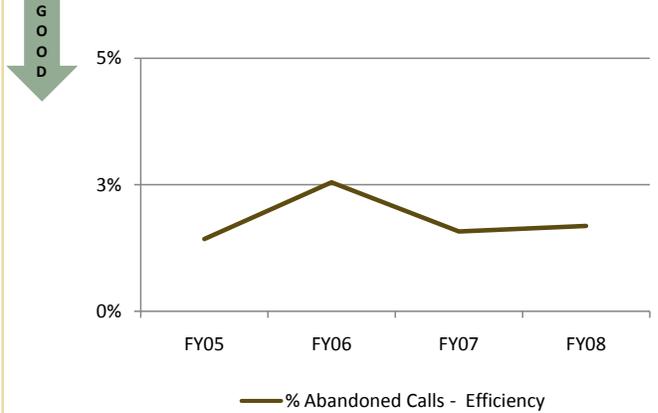
OFF SITE STORAGE - OUTPUT

WORKLOAD



Note: New measure for FY06

ABANDONED CALL RATE



PRIOR YEAR HIGHLIGHTS

- ★ Streamlined the process to provide research and processing of assessments and title searches
- ★ Upgraded system to accept credit cards at Municipal Complex for utility customers providing better service to residents

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, fixed asset and inventory management and maintaining accountability and informing the Village Council, management, other governments and the public about the Village's financial status

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$467,922	\$568,909	\$638,862	\$800,810	\$822,122
Operating Expenditures	260,725	356,205	396,739	220,500	217,250
Capital Outlay	1,073	-	-	-	-
Total Accounting & Treasury	\$729,720	\$925,114	\$1,035,601	\$1,021,310	\$1,039,372
Positions	6	9	9	9	9

STAFFING

Accounting Supervisor	1.00
Accounting Technician II	1.00
Accounting Technician III	1.00
Deputy Director of Administrative & Financial Services	1.00
Management Analyst	1.00
Staff Accountant	3.00
Utility Billing Coordinator	1.00
<i>Total FTE's</i>	<i>9.00</i>

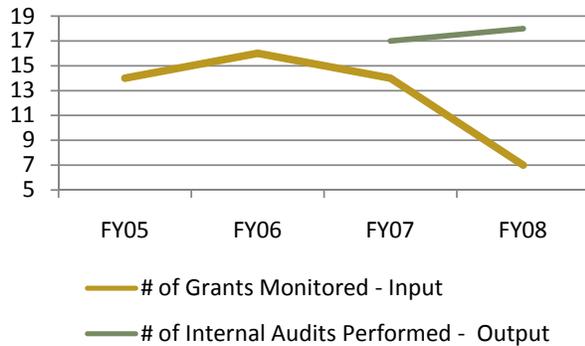
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ 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
- ★ Monitor departmental receipt and disbursement of funds and ensure transactions are in accordance with GAAP, Federals, 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
- ★ 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 requirement and compliance with debt covenants
- ★ Monitor and report on compliance with grants
 - ✓ Provide support, assistance and training to departments
- ★ Provide a comprehensive analysis of Village wide functions and programs
 - ✓ Analyze, research and study functions and programs

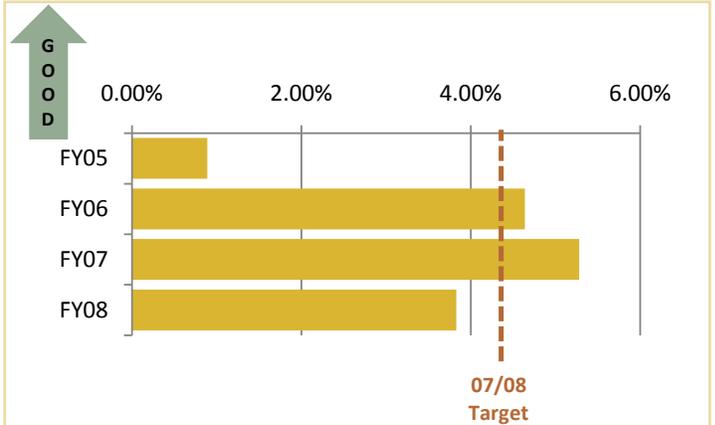
PERFORMANCE MEASURES

NUMBER OF GRANTS AND INTERNAL AUDITS

WORKLOAD



AVERAGE INVESTMENT YIELD - EFFECTIVENESS



PRIOR YEAR HIGHLIGHTS

- ★ No management letter comments on annual audit
- ★ Implemented monthly financial reporting procedures
- ★ Implemented internal auditing function
- ★ Implemented more accurate and efficient capital assets tagging procedures
- ★ Met all long term debt covenants
- ★ Evaluated various functions and programs throughout the Village and provided detailed process charting to better facilitate understanding of the Village's business processes
- ★ Performed detailed audit of Village's purchasing card program
- ★ Performed detailed property tax calculation in response to recently enacted property tax reform
- ★ CAFR Award for year ending 9/30/07

Budget & 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

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$51,637	\$63,872	\$76,846	\$183,082	\$192,950
Operating Expenditures	80,060	7,627	8,447	15,700	27,430
Capital Outlay	3,520	-	-	-	-
Total Budgeting & Reporting	\$135,217	\$71,499	\$85,292	\$198,782	\$220,380
Positions	3	1	1	2	2

STAFFING

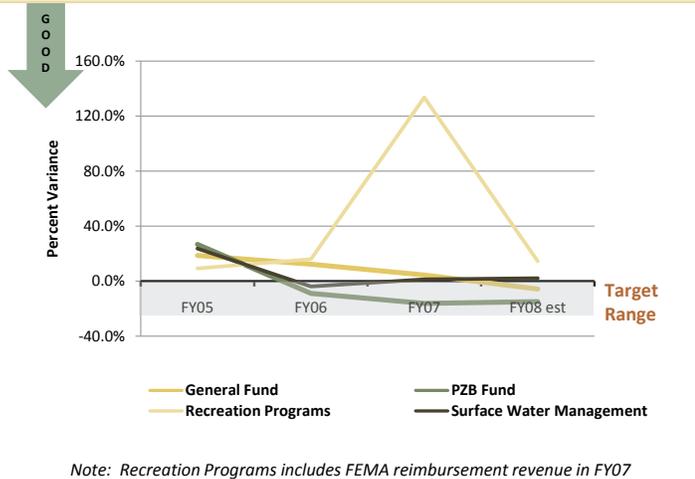
1 Fiscal Analyst/Budget Coordinator	1.00
1 Research Specialist III	1.00
<i>Total FTE's</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

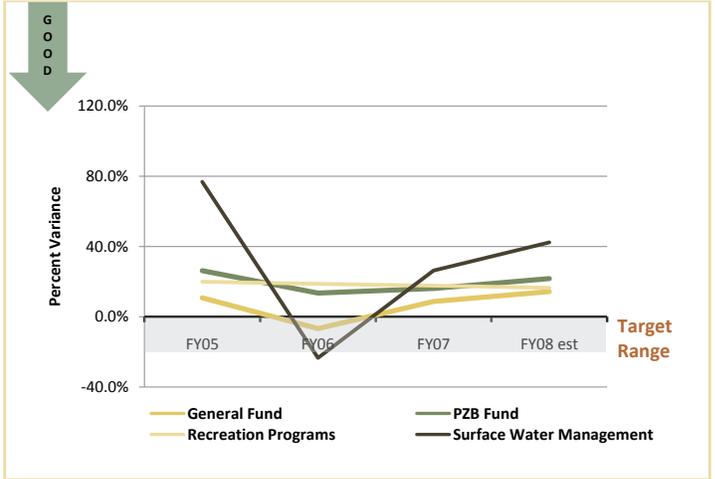
- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Prepare a balanced operating and capital budget that effectively addresses the Village's Goals, citizen's priorities and complies with all applicable federal, state and local requirements
 - ✓ Continue building and refining the Village's budget information to facilitate a more comprehensive review of the Village's operating budget, which contributes to more effective policy discussions and decisions
- ★ Implement and maintain a comprehensive strategic plan
 - ✓ Integrate the Village strategic plan with annual budgeting through a unified process
- ★ Coordinate preparation and presentation of annual update to Capital Improvement Plan
 - ✓ Continue working cooperatively with the Capital Project Management staff to improve the Capital Improvement Plan (CIP) cash flow requirements analysis and reporting, in order to minimize the likelihood of premature or excessive cash transfers to the CIP from the General Fund

PERFORMANCE MEASURES

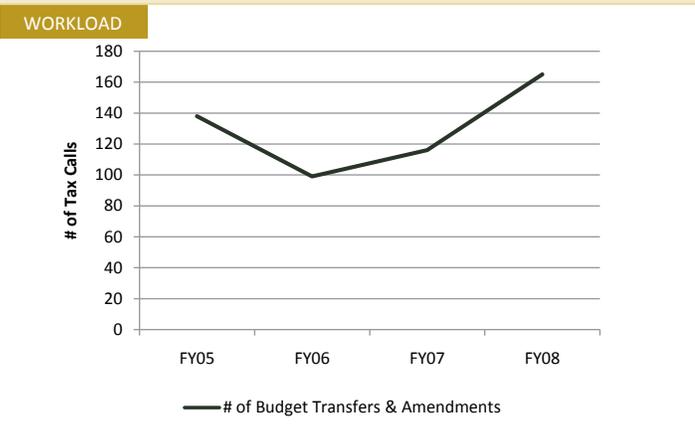
TOTAL BUDGET VARIANCE - REVENUES



TOTAL BUDGET VARIANCE - EXPENDITURES



NUMBER OF BUDGET TRANSFERS



PRIOR YEAR HIGHLIGHTS

- ★ Attended Sterling training to further the Village's strategic planning and reporting goals
- ★ Simplified and reduced the budget workshop materials to support the Go Green initiative
- ★ Provided budget related materials electronically whenever possible including line item details
- ★ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fiscal year 2007/2008 budget

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 and requirements

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

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$372,822	\$329,649	\$694,778	\$504,934	\$413,271
Operating Expenditures	54,898	37,587	51,117	33,650	26,850
Capital Outlay	-	-	-	-	-
Total Compensation & Benefits	\$427,720	\$367,236	\$745,895	\$538,584	\$440,121
Positions	2	2	2	2	2

STAFFING

Benefits Specialist	1.00
Payroll Specialist	1.00
<i>Total FTE's</i>	<i>2.00</i>

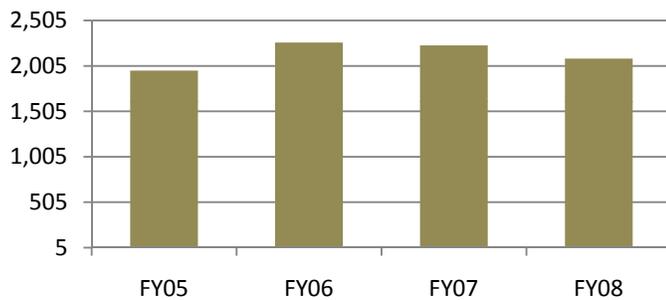
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Manage and monitor compliance with FMLA and Worker's Compensation
 - ✓ Maintain ratio of .80 or less
- ★ Train and educate staff to ensure compliance with regulations
 - ✓ To attract and retain talent through a competitive compensation and benefits plan in order to maintain a strong, quality workforce
- ★ 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 biannual market studies and internal equity studies as needed
- ★ 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

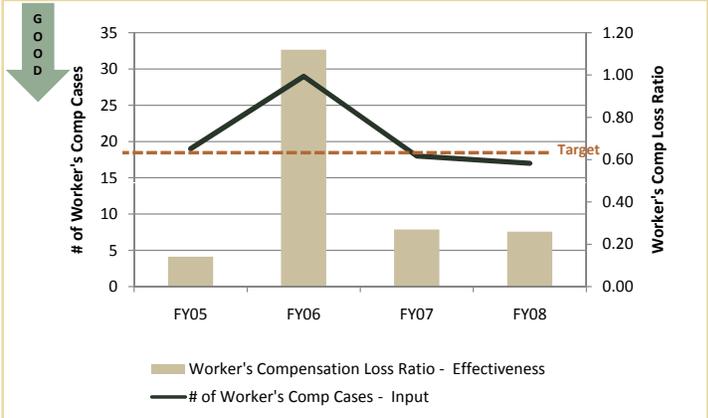
PERFORMANCE MEASURES

PAYROLL CHECKS ISSUED - OUTPUT

WORKLOAD



WORKER'S COMPENSATION LOSS RATIO VS. # OF CASES



PRIOR YEAR HIGHLIGHTS

- ★ Implemented Stromberg timekeeping system which provides a streamlined time and reporting process
 - ✓ Allows for daily time entry providing a cost savings of approximately \$30,000 in the first year implemented
 - ✓ Provides expanded access to employees who can more closely monitor their own time
 - ✓ Provides for expanded reporting capabilities
 - ✓ Improved historical data retrieval
 - ✓ Reduced payroll turnaround time
- ★ Incorporated a laser check printing process

Purchasing

MISSION STATEMENT

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

FUNCTION

Responsible for the effective oversight and implementation of the procurement, bidding and contract process in compliance with Village policy

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$207,705	\$298,672	\$383,480	\$215,758	\$313,570
Operating Expenditures	141,774	156,382	136,850	162,200	135,000
Capital Outlay	-	-	-	1,606	-
Total Purchasing	\$349,479	\$455,054	\$520,330	\$379,564	\$448,570
Positions	2	5	5	2	3

STAFFING

Contract Coordinator	2.00
Purchasing Manager	1.00
<i>Total FTE's</i>	<i>3.00</i>

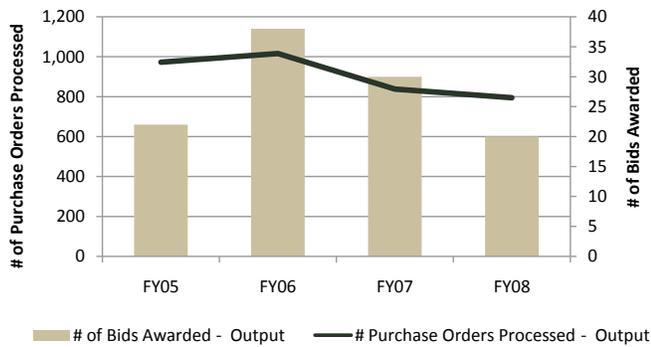
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Maintain purchasing policies which comply with Federal Regulations, State Statutes and Village Purchasing Policies
 - ✓ Provide quarterly review of policies to assure compliance with mandates
- ★ Comply with Florida Statutes for the legal requirements in advertising bid solicitations
 - ✓ All construction bids over \$200,000 advertised for 21 days prior to bid opening and at least 5 days prior to any Pre-Bid Meeting
 - ✓ All construction bids over \$500,000 advertised for 30 days prior to any Bid Opening and at least 5 days prior to any Pre-Bid Meeting
- ★ Comply with Florida Statutes for the Consultants Competitive Negotiation Act (CCNA) as it relates to specific solicitations and the Design/Build process
 - ✓ Proper review of solicitations for professional architectural, engineering, landscape architectural, surveying, mapping services, and design-build projects to assure compliance with statutes
- ★ Assure compliance with thresholds as established by Council for formal bid solicitations and awards
 - ✓ Provide quarterly review of all expenditure transactions to verify compliance with threshold levels as established by Council
- ★ Post Public Notices for Bid Openings, Pre-Bid Meetings, Oral Presentations, and Selection Committee Meetings
 - ✓ All Public Notices must be provided to Plan holders of the bid documents, as well as, posted in the Village Clerk's Office and Village Hall
- ★ Solicit Bids, Request for Proposals (RFP), and Request for Qualifications (RFQ)
 - ✓ Coordinate with departments to assure the procurement needs are met through bid solicitations including review of current bid expiration dates to solicit new bid

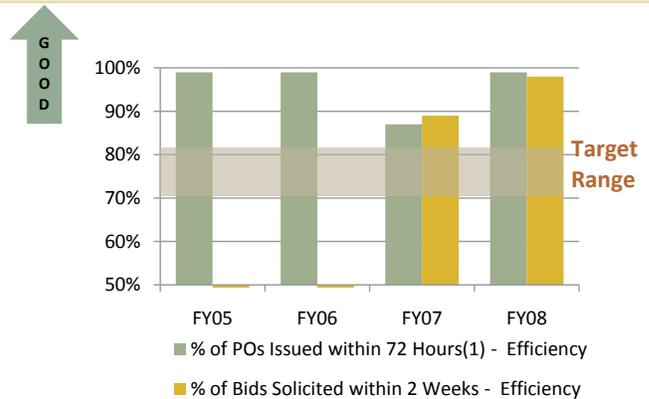
PERFORMANCE MEASURES

PURCHASE ORDERS AND BIDS

WORKLOAD



PURCHASE ORDER AND BID PROCESSING TIME



(1) Increase in PO issuance time in FY07 due to creation of Managerial Review Committee

PRIOR YEAR HIGHLIGHTS

- ★ Converted from InfoSpan Software Program to the WORKS Software Program which allowed for credit card administration, distribution of transactions into the general ledger, and special reporting features
- ★ Implemented new purchasing card module that works within our internal governmental accounting framework to reduce posting transaction time and provides more detail information between expense accounts and vendor records
- ★ Provided quarterly reviews of expenditure transaction to ensure compliance with policies and mandates



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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	-	-	-	-	-
Operating Expenditures	599,619	859,355	1,174,624	1,348,050	1,056,750
Capital Outlay	-	-	-	-	-
Total Risk Management	\$599,619	\$859,355	\$1,174,624	\$1,348,050	\$1,056,750
Positions	0	0	0	0	0

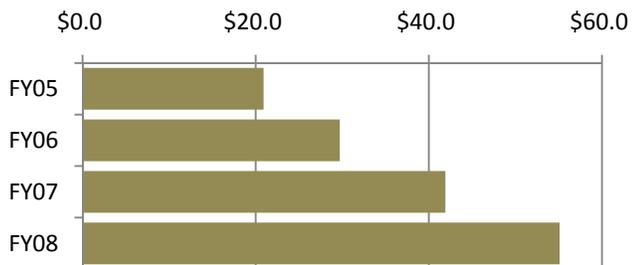
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ Promote a safe working environment with a reduction in worker’s compensation claims
 - ✓ Develop and administer safety programs and training
- ★ Highlight safety strategies and reward employees who meet predetermined criteria for reducing insurance claims
 - ✓ Institute an incentive program for reducing insurance claims

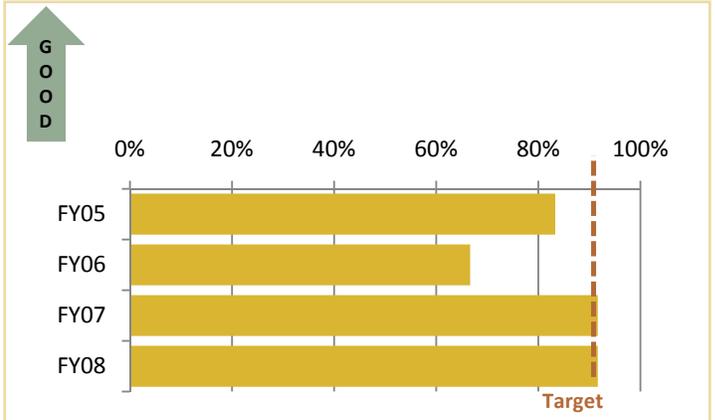
PERFORMANCE MEASURES

REAL PROPERTY INSURED (MILLIONS) - INPUT

WORKLOAD



% OF WC "SAFE MONTHS" (<3 INCIDENTS) - OUTCOME



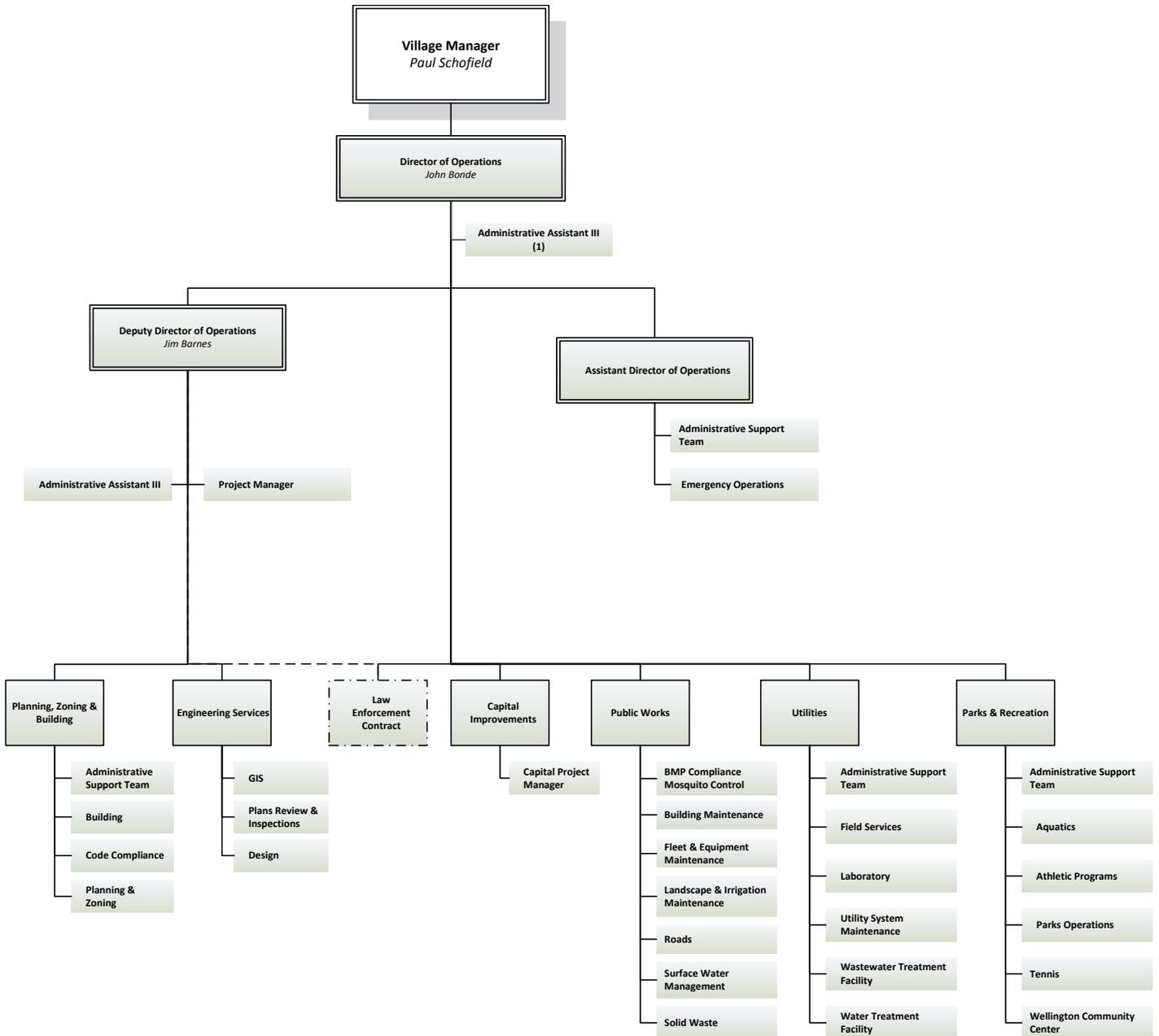
PRIOR YEAR HIGHLIGHTS

- ★ Awarded FMIT Risk Control Safety Matching Grant for Workers Compensation and Property Liability supplies
- ★ 11th Annual Safety Council of Palm Beach County presented the Village an award for dedication and commitment to worker safety
- ★ An employee was personally commended for "heroism"



Peaceful Waters Park - Dedication May, 2008

Operations



Operations Administration

MISSION STATEMENT

To provide the Council, employees, committees and residents with customer-focused, professional services and serve as liaison with other governmental agencies.

FUNCTION

To provide leadership, direction, guidance and support to the Operations division.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

Distinctive Livable Neighborhoods - Place You Make Home

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$745,152	\$982,450	\$1,017,412	\$1,159,831	\$683,256
Operating Expenditures	\$361,803	\$4,681,527	\$132,364	54,725	18,700
Capital Outlay	1,514,162	249,719	602,670	532,251	0
Total Operations Admin	\$2,621,116	\$5,913,695	\$1,752,446	\$1,746,807	\$701,956
Positions	10	11	11	11	6

STAFFING

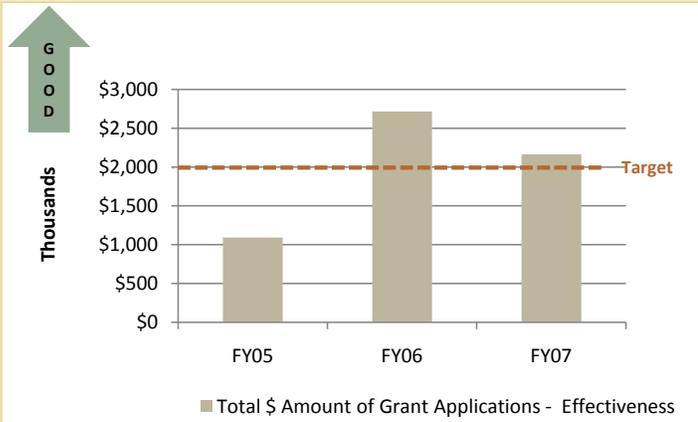
Administrative Assistant II	1.00
Administrative Assistant III	1.00
Projects Manager	2.00
Deputy Director of Operation	1.00
Director of Operations	1.00
<i>Total FTE's</i>	<i>6.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Promote and take pride in protecting public welfare and safety for residents
 - ✓ Achieve consistency and create solid partnerships with all service divisions
- ★ Promote environmentally friendly practices and educate residents
 - ✓ Provide information to residents regarding public safety issues
- ★ Oversee and manage daily operations of service divisions
 - ✓ Continue to promote Best Management Practices and Green Initiatives

PERFORMANCE MEASURES

AMOUNT OF GRANT APPLICATIONS



PERFORMANCE MEASURES - TO BE TRACKED

Measure	Indicator	Actual			Meets or Exceeds FY08 Target	Target FY09
		FY06	FY07	FY08		
Percentage of team projects completed within schedule and scope	Efficiency	*	*	*		80%
Public Safety and Educational information distributed/provided to residents	Output	*	*	*		4
<i>*New Measure</i>						

PRIOR YEAR HIGHLIGHTS

- ★ Conduct Earth Day and Arbor Day Activities.
- ★ Implemented recycling program for Palm Beach County Fire Rescue.
- ★ Addressed neighborhood property issues related to economic decline



Operations Support

MISSION STATEMENT

To provide the Council, employees, committees and residents with customer-focused, professional services and serve as liaison with other governmental agencies.

FUNCTION

To provide customer focused professional and administrative support to the Operations division.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					\$304,538
Operating Expenditures					4,400
Capital Outlay					0
Total Operations Support					\$308,938
Positions					4

STAFFING

Administrative Assistant III	1.00
Customer Information Associate II	1.00
Customer Information Associate IV	1.00
Project Manager	1.00
<i>Total FTE's</i>	<i>4.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Coordinate to provide efficient and reliable support services to department staff
 - ✓ Achieve consistency and effectiveness in all aspects of support services
- ★ Provide timely and customer friendly responses to residents issues
 - ✓ Achieve high level of customer service
- ★ Research grant opportunities for Village projects and initiatives
 - ✓ Attain support for Village beautification, recreation and environmental projects and services

PERFORMANCE MEASURES - TO BE TRACKED

<u>Measure</u>	<u>Indicator</u>	<u>Actual</u>			<u>Meets or Exceeds FY08 Target</u>	<u>Target FY09</u>
		<u>FY06</u>	<u>FY07</u>	<u>FY08</u>		
Amount of Grant Applications	Efficiency	*	*	*		
Number of calls serviced - percentage	Output	*	*	*		



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.

STRATEGIC PLAN LINK

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	-	-	-	-	-
Operating Expenditures	\$5,031,954	\$5,099,928	\$5,719,752	\$6,457,161	\$6,972,301
Capital Outlay	3,587	137,603	25,770	-	-
Total Public Safety	\$5,035,541	\$5,237,531	\$5,745,522	\$6,457,161	\$6,972,301
Positions	88	88	101	115	115

STAFFING

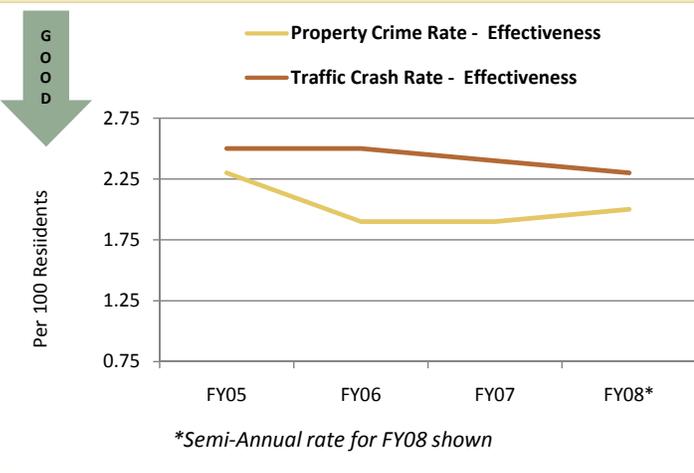
Captain	1.00
Lieutenant	1.00
Sergeant	6.00
Road Patrol	44.00
Deputy Sheriff/Detective	3.00
Cadet	1.00
Motorcycle Deputies	2.00
Criminal Justice Planner	1.00
Administrative Secretaries	2.00
Law Enforcement Aide	1.00
School Crossing Guards	53.00
Total FTE's	115.00

2008/2009 BROAD GOALS & OBJECTIVES

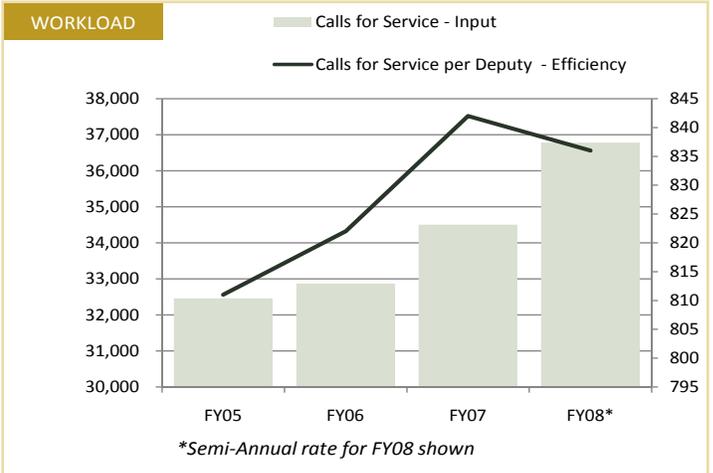
- ★ Suppress and Prevent Property Crime Throughout the Village
 - ✓ No increase in property crime cases in FY 07 compared to FY 06
- ★ Conduct Selective Enforcement and have no traffic fatalities
 - ✓ Obtain a traffic crash rate lower than .024 crashes per Village resident
- ★ Provide Proactive Police Services
 - ✓ Achieve a 5% decline in retail theft cases at the Mall at Wellington Green
 - ✓ Develop Polo Chase and West Hampton Circle as POP sites
- ★ Address Juvenile Crime in the Village
 - ✓ Increase truancy apprehensions by 10%

PERFORMANCE MEASURES

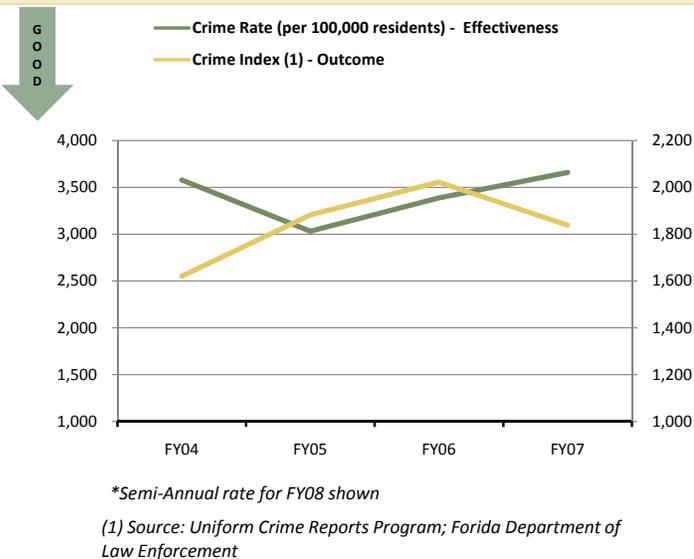
CRIME AND CRASH RATES - EFFECTIVENESS



CALLS FOR SERVICE STATISTICS



CRIME RATE COMPARED TO CRIME INDEX



PRIOR YEAR HIGHLIGHTS

- ★ For the last three years the crime rate in Wellington has consistently been lower than the crime rate for Palm Beach County
- ★ Wellington has had the highest clearance rate for a city with a population of 50,000 or more in Palm Beach County every year since 2003 and enjoys that distinction again this year



Emergency Operations

MISSION STATEMENT

To provide the Council, employees, committees and residents with customer-focused, professional services and serve as liaison with other governmental agencies.

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.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services			\$0	-	-
Operating Expenditures			20,525	60,000	53,000
Capital Outlay			1,868	52,309	0
Total Emergency Operations			\$22,393	\$112,309	\$53,000
Positions			0	0	0

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Plan and prepare for possible disasters
 - ✓ Continually update hurricane preparedness plan and other emergency plans
- ★ Prepare for Equine Herpes Outbreak
 - ✓ Create quarantine area for possible equine herpes carriers
- ★ Educate Residents
 - ✓ Create and mail Hurricane Preparedness Brochure

PERFORMANCE MEASURES - TO BE TRACKED

Measure	Indicator	Actual			Meets or Exceeds	Target
		FY06	FY07	FY08	FY08 Target	FY09
# of Emergency Events	Input	1	2	2		0
Hurricane Plan Updates	Output	Yes	Yes	Yes		Yes
# of Publications Mailed	Output	*	17,000	15,600		15,600
# of Publications Printed	Output	*	20,000	20,000		18,000
% of Eligible Staff Trained in ICS	Effectiveness	*	*	60%		



Public Works Administration

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.

FUNCTION

To provide quality services and support the infrastructure for the benefit of the residents of Wellington.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure
Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					\$208,104
Operating Expenditures					9,000
Capital Outlay					0
Total Public Works Administration					\$217,104
Positions					2

STAFFING

Public Works Director	1.00
Administrative Assistant III	1.00
<i>Total FTE's</i>	<i>2.00</i>

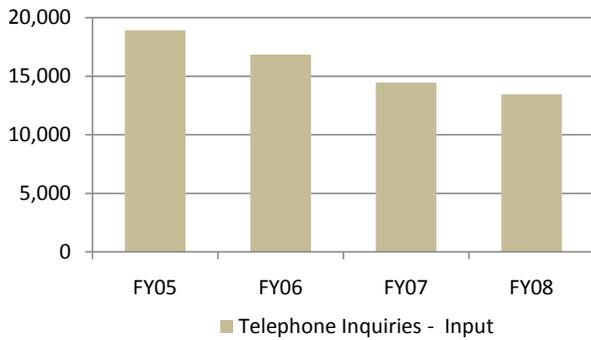
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Implement updated telemetry system for Surface Water Management
 - ✓ Train staff to utilize telemetry system
- ★ Manage comprehensive road overlay and maintenance program
 - ✓ Complete road assessment for all roadways within the Village

PERFORMANCE MEASURES

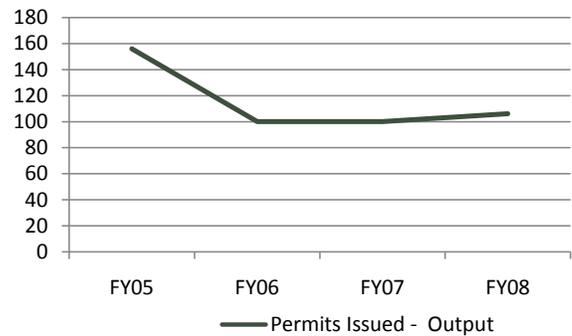
TELEPHONE INQUIRES

WORKLOAD

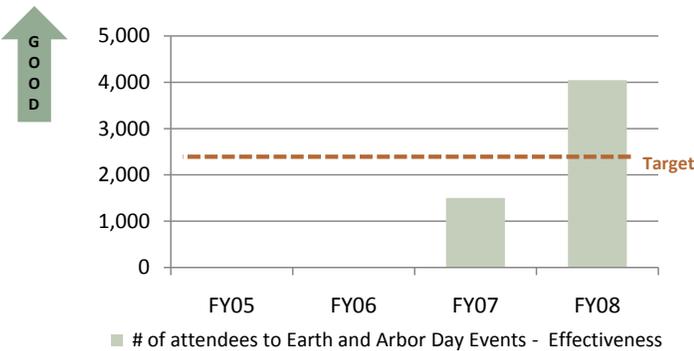


PERMITS ISSUED

WORKLOAD



EVENT ATTENDEES - EFFECTIVENESS



Note: New measure for FY07

PRIOR YEAR HIGHLIGHTS

- ★ Implemented mosquito control hot line
- ★ Implemented Mosquito Control Website
- ★ Revised BMP Ordinance
- ★ Assisted in coordinating and participating in Arbor Day and Earth Day activities
- ★ Catalogued infrastructure issues to be addressed in the coming year
- ★ Administered the Beautiful Wellington Grants applications



Building Maintenance

MISSION STATEMENT

To provide superior services to protect the investment of the Village's facilities.

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.

STRATEGIC PLAN LINK

Premier Place to Live in Palm Beach County - Ideal Choice for Families

Sustainable Village Government - Financially Sound Services

Distinctive Livable Neighborhoods - Place You Make Home

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$419,832	\$504,578	\$597,337	\$708,813	\$899,878
Operating Expenditures	204,246	153,305	218,278	139,300	215,500
Capital Outlay	74,457	13,679	5,490	84,817	37,010
Total Building Maintenance	\$698,535	\$671,562	\$821,105	\$932,930	\$1,152,388
Positions	13	8	10	10	13

STAFFING

Building Maintenance Supervisor	1.00
Building Maintenance Worker I	2.00
Building Maintenance Worker II	1.00
Building Maintenance Worker III	1.00
Electrician	1.00
Maintenance Worker II	6.00
Total FTE's	13.00

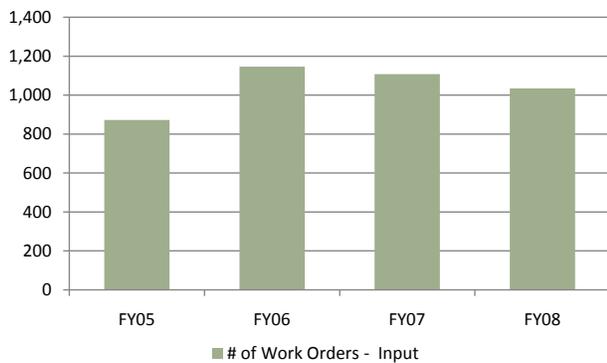
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ Maintain Village public buildings to maximize appearance and working conditions
 - ✓ Provide in-house janitorial services to meet Village Standards
- ★ 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

PERFORMANCE MEASURES

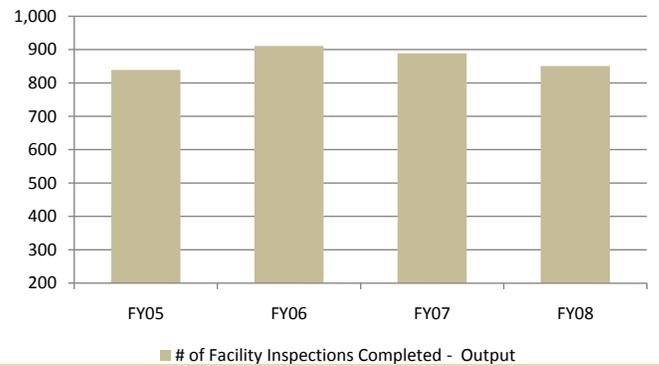
NUMBER OF WORK ORDERS

WORKLOAD



NUMBER OF FACILITY INSPECTIONS COMPLETED

WORKLOAD



PRIOR YEAR HIGHLIGHTS

- ★ Village Walk Fence Project
- ★ Installed the Hearts of Hope tree markers
- ★ Assisted with Peace Pole Park completion
- ★ Holiday lighting and tree lighting ceremony coordination with the Wellington Chamber Commerce
- ★ Worked with the "Lego Kids" and their alternative power presentation
- ★ Painted all entry walls, 2.5 miles of privacy walls as well as informational walls
- ★ Installed three additional equestrians flasher lights at various intersections
- ★ Remodeled Bink's Forest entry walls
- ★ Installed equestrian fence along Greenbriar Boulevard
- ★ Constructed four dog wash stations at Greenbriar Park
- ★ Renovated EOC Annex building interior to accommodate staff
- ★ Installed scoreboard for stick ball field
- ★ Reconstructed Tennis deck walkway (ADA Compliant)
- ★ Renovated Volleyball courts at Village Park
- ★ Constructed entry wall on Forest Hill Boulevard east of Lyons Road
- ★ Completed 732 work orders

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

To oversee 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.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services			\$133,125	\$194,875	\$199,577
Operating Expenditures			78,978	100,200	101,500
Capital Outlay			45,683	-	-
Total Environmental Services/BMP			\$257,786	\$295,075	\$301,077
Positions			3	3	3

STAFFING

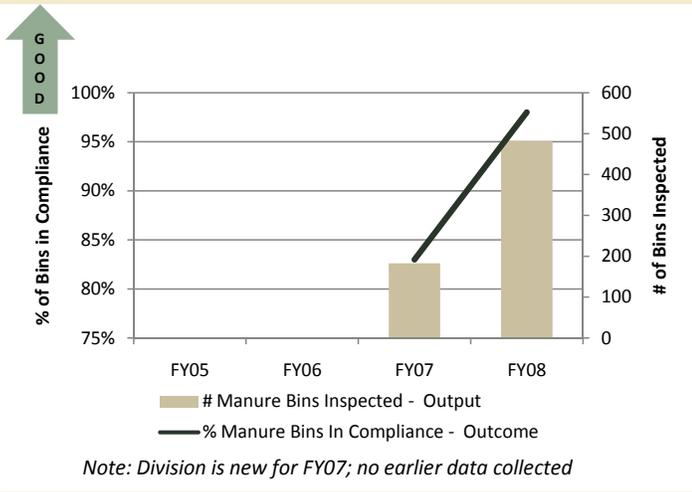
Environmental Services Supervisor	1.00
Maintenance Worker II	2.00
<i>Total FTE's</i>	<i>3.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

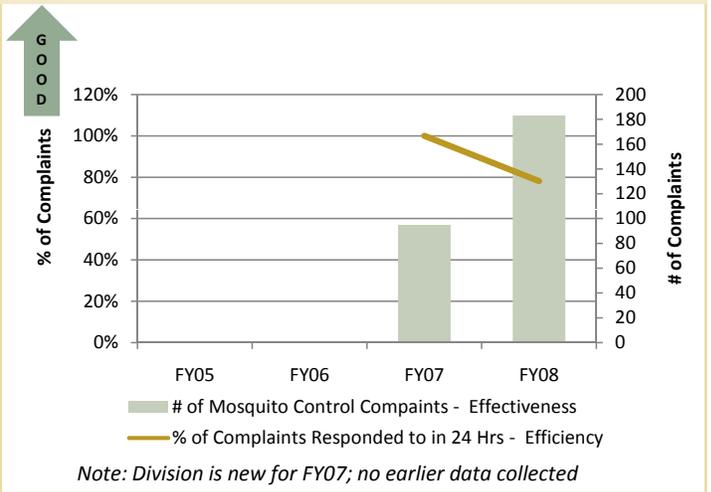
- ★ Investigate and install all applicable BMP devices for stormwater quality improvement
 - ✓ Continue public education campaigns to prevent clogging of drainage systems, inform residents of fertilizer use and promote flood control practices
- ★ Monitor littoral, conservation and wetland areas to ensure compliance with all rules and regulations
 - ✓ Monitor a minimum of once a week
- ★ Monitor compliance of all BMP rules and regulations
 - ✓ Follow up with all customer inquiries and complaints within twenty-four hours
- ★ Provide mosquito control services to all Village park facilities
 - ✓ Perform mosquito control for special events when trap counts warrant
- ★ Provide mosquito control services to the entire Village and along horse trails

PERFORMANCE MEASURES

MANURE BIN INSPECTION & COMPLIANCE



MOSQUITO CONTROL COMPLAINTS AND RESPONSE



PRIOR YEAR HIGHLIGHTS

- ★ Implemented in-house pest control program
- ★ Obtained pest control license
- ★ Completed aquatic weed control program
- ★ Completed level II code compliance training
- ★ Obtained mosquito control training certification
- ★ Implemented mosquito control hot line
- ★ Setup/ Constructed Mosquito Control Website
- ★ Revised BMP Ordinance
- ★ Added additional mosquito control fogger to expand coverage throughout the Village
- ★ Obtained all Continuing Education Units (C.E.U.s) for pest and mosquito control

Fleet & Equipment Maintenance

MISSION STATEMENT

To provide superior services to protect the investment of the Village's equipment and machinery.

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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$272,856	\$270,165	\$299,898	\$326,703	\$329,835
Operating Expenditures	156,136	153,744	217,968	188,700	176,988
Capital Outlay	31,680	200,479	99,951	151,380	57,616
Total Fleet Maintenance	\$460,671	\$624,388	\$617,817	\$666,783	\$564,439
Positions	4	4	4	4	4

STAFFING

Equipment Mechanic II	3.00
Fleet Supervisor	1.00
<i>Total FTE's</i>	<i>4.00</i>

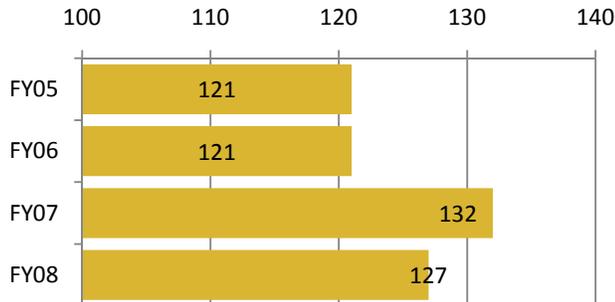
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Maintain fleet
 - ✓ Operate and maintain a Village fleet to minimize fuel usage, maintenance costs and idle time

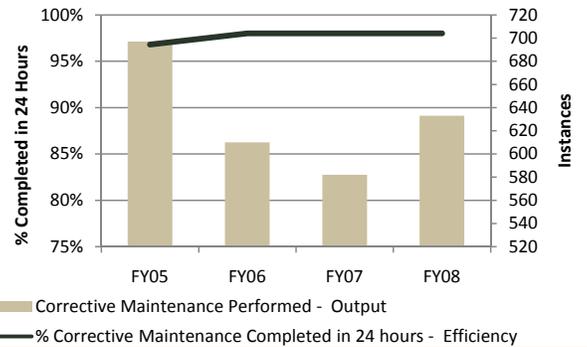
PERFORMANCE MEASURES

NUMBER OF VILLAGE VEHICLES - INPUT

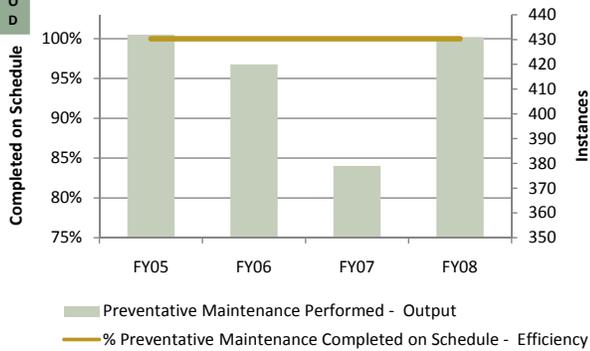
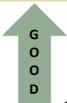
WORKLOAD



CORRECTIVE MAINTENANCE



PREVENTATIVE MAINTENANCE



PRIOR YEAR HIGHLIGHTS

- ★ Rotunda Integrated Diagnostic Software was installed and all mechanics have been trained in the usage of this program
- ★ Trained staff and implemented the use of wireless scanners for inventory control
- ★ Performed 431 routine maintenance to vehicles & equipment
- ★ Performed 633 corrective repairs to vehicles & equipment



Landscape Maintenance

MISSION STATEMENT

To maintain the Village's landscaping in an aesthetically pleasing manner that provides residents with an environmentally friendly community.

FUNCTION

Responsible for the maintenance of irrigation, trees and landscape in various areas throughout the Village including medians, rights of way and entrance walls.

STRATEGIC PLAN LINK

Premier Place to Live in Palm Beach County - Ideal Choice for Families

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$612,461	\$710,722	\$706,135	\$960,462	\$1,350,446
Operating Expenditures	566,080	779,391	662,310	665,100	1,109,045
Capital Outlay	874,355	148,420	646,537	90,379	-
Total Landscape Maintenance	\$2,052,896	\$1,638,533	\$2,014,982	\$1,715,941	\$2,459,491
Positions	14	15	15	15	21

STAFFING

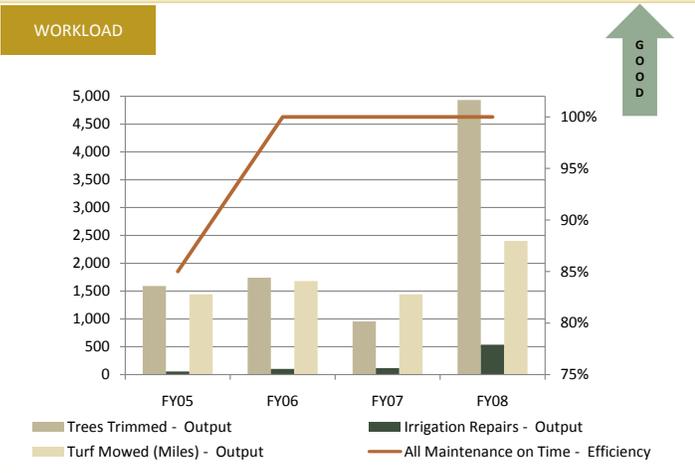
Irrigation Technician I	1.00
Irrigation Technician II	6.00
Irrigation Technician III	1.00
Irrigation Trades Crew Chief	1.00
Landscape Supervisor	1.00
Landscape Trades Crew Chief	1.00
Maintenance Equipment Operator II	2.00
Maintenance Equipment Operator III	1.00
Maintenance Worker II	6.00
Maintenance Worker III	1.00
<i>Total FTE's</i>	<i>21.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

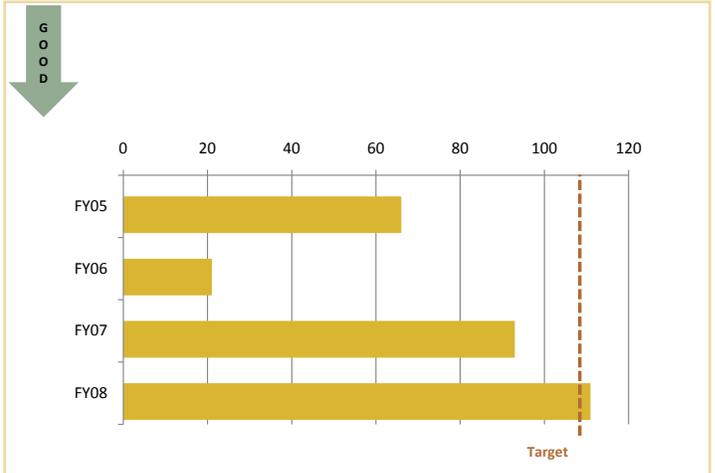
- ★ Prepare Tree and landscape to better withstand hurricane winds and minimize cleanup efforts
 - ✓ Research new and improved methods of planting and more tolerant plant species
- ★ Perform landscape maintenance that is environmentally friendly
 - ✓ Utilize a proactive approach to turf and tree maintenance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

PERFORMANCE MEASURES

OUTPUT & EFFICIENCY MEASURES



CUSTOMER INQUIRIES/COMPLAINTS - OUTCOME



PRIOR YEAR HIGHLIGHTS

- ★ Re-landscaped Forest Hill Boulevard and Fairlane Farms entry walls
- ★ Re-landscaped Water Treatment Facility
- ★ Renovated frontage of Pinewood East on Forest Hill Boulevard
- ★ Transplanted over 100 Washingtonians Palms on Aero Club
- ★ Renovated Binks Forest and Lake Worth entry walls
- ★ Assisted in coordinating and participating in Arbor Day and Earth Day activities
- ★ Installed irrigation on buffer at Village Storage Site
- ★ Refurbished 10 Acre site irrigation system
- ★ Assisted over 300 residents with irrigation system adjustments for compliance with water restrictions
- ★ Assisted with the processing of the Beautiful Wellington Grants
- ★ Established and supervised Nuisance Abatement Crew
- ★ Converted parks to reclaim water
- ★ Identified and marked all reclaim irrigation components
- ★ Installed hedge at Village Park to screen Peaceful Waters Sanctuary



Nuisance Abatement

MISSION STATEMENT

To protect public health, safety and property values by securing and performing basic maintenance on vacant nuisance properties

FUNCTION

Responsible for making basic repairs to dilapidated properties including boarding of broken windows and doors, securing of swimming pools and mowing grass

STRATEGIC PLAN LINK

Distinctive Livable Neighborhoods - Place You Make Home

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					\$106,050
Operating Expenditures					4,200
Capital Outlay					-
Total Nuisance Abatement					\$110,250
Positions - Supplemental					2

STAFFING

Maintenance Worker III	2.00
<i>Total Supplemental Positions</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement a program to mitigate the negative impact of abandoned structures, mainly due to foreclosures, in order to protect neighborhood appearance and property values
 - ✓ Identifying properties in need of abatement
 - ✓ Coordinating inspections & remedial actions between code, nuisance abatement staff, and PBSO
 - ✓ Develop billing system to capture costs related to abatement of individual properties

PERFORMANCE MEASURES - TO BE TRACKED

Measure	Indicator	Actual			Meets or Exceeds FY08 Target	Target FY09
		FY06	FY07	FY08		
Number of work orders	Input	*	*	*		
Cost recovery percentage	Effectiveness	*	*	*		
Cost per work order	Efficiency	*	*	*		



Roads

MISSION STATEMENT

To maintain the Village's roads in a manner that affords residents with streets that facilitate easy movement.

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.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$749,125	\$786,797	\$809,301	\$946,662	\$906,784
Operating Expenditures	865,124	891,260	583,502	725,400	803,576
Capital Outlay	1,198,925	2,845,122	1,740,550	196,655	171,470
Total Roads	\$2,813,174	\$4,523,180	\$3,133,352	\$1,868,717	\$1,881,830
Positions	15	15	15	14	13

STAFFING

Maintenance Equipment Operator II	2.00
Maintenance Equipment Operator III	2.00
Maintenance Worker II	7.00
Maintenance Worker III	1.00
Roads Supervisor	1.00
<i>Total FTE's</i>	<i>13.00</i>

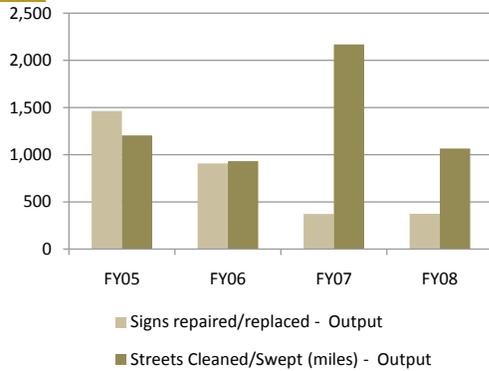
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Provide safe roads and sidewalks
 - ✓ Survey monthly for potholes, broken shoulders, raised sidewalks and trip hazards
 - ✓ Complete Inventory of all roads, signs & street lights
 - ✓ Complete Plan of Business
 - ✓ Obtain MOT certification for employees
- ★ Provide clean roads and sidewalks
 - ✓ Provide two daily mule cart patrols in East and West Village sections for trash pickup

PERFORMANCE MEASURES

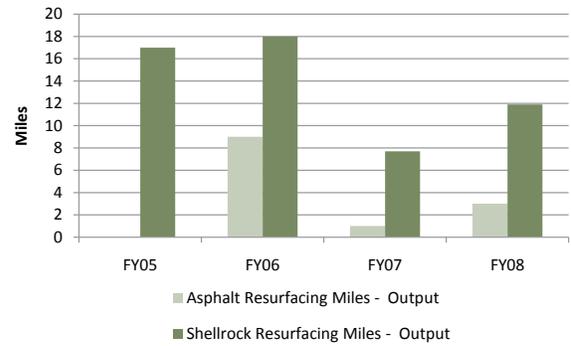
SIGNS AND STREET CLEANING STATISTICS

WORKLOAD

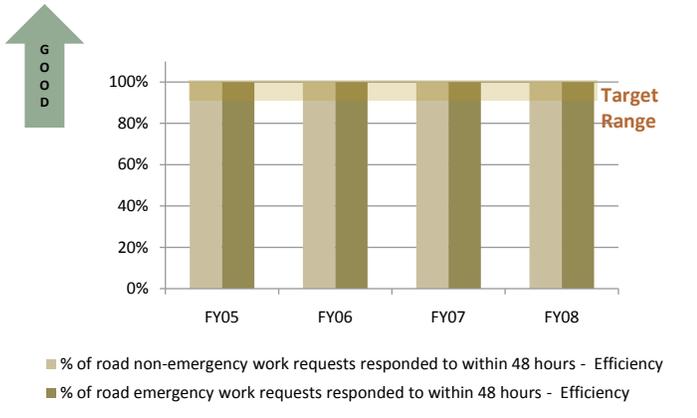


ROAD RESURFACING

WORKLOAD



ROAD RESPONSE TIME



PRIOR YEAR HIGHLIGHTS

- ★ Shell rocked approximately 3.5 miles of unpaved roadways
- ★ Paved Binks Forest Drive and Greenview Shores Boulevard/Aero Club Drive intersection
- ★ Resurfaced various areas on Forest Hill Boulevard
- ★ Re-stripped several areas using new stripping trailer
- ★ Resurfaced “hot right” lane on South Shore Boulevard entrance to Forest Hill Boulevard
- ★ Paved Wellington Trace from Greenbriar to Greenview Shores

Surface Water Management & SWAT

MISSION STATEMENT

To provide the highest level of surface water management to minimize flooding and damage within the Village.

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.

STRATEGIC PLAN

LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$581,475	\$687,931	\$700,300	\$861,210	\$818,902
Operating Expenditures	716,581	603,868	588,207	685,360	843,767
Capital Outlay	1,603,912	3,969,975	9,882,277	1,181,671	425,545
Total Surface Water Management	\$2,901,968	\$5,261,773	\$11,170,783	\$2,728,241	\$2,088,214
Positions	11	11	13	12	11

STAFFING

Assistant Public Works Director	1.00
Maintenance Equipment Operator II	2.00
Maintenance Equipment Operator III	2.00
Maintenance Worker II	4.00
Maintenance Worker III	1.00
Pump Station Mechanic Operator	1.00
<i>Total FTE's</i>	<i>11.00</i>

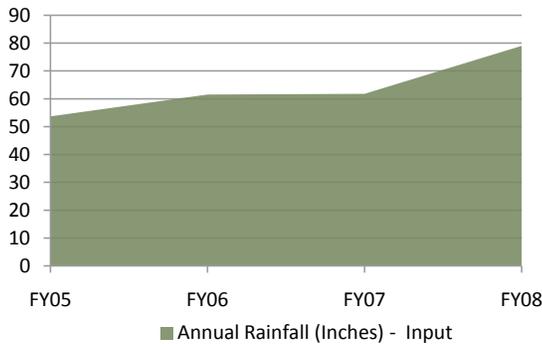
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Perform maintenance on canals, lakes and stormwater pumping stations
 - ✓ Remove aquatic vegetation and conduct lake harvesting
- ★ Develop and update Stormwater Management Plan
 - ✓ Comply with federal and state stormwater regulations
 - ✓ Develop agreements with South Florida Water Management District

PERFORMANCE MEASURES

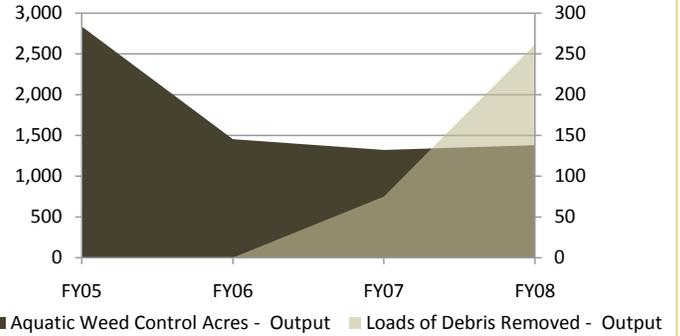
RAINFALL

WORKLOAD

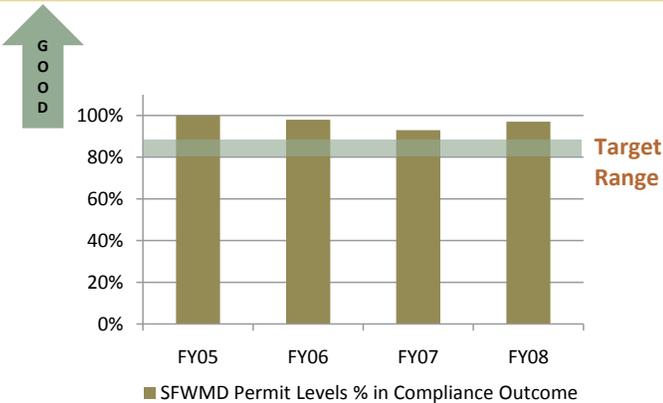


OUTPUT MEASURES

WORKLOAD



WATER LEVELS IN COMPLIANCE



PRIOR YEAR HIGHLIGHTS

- ★ Installed automated trash rakes at Pump Stations # 3,4,6,7, & 8
- ★ Completed installation of culverts and swales on Hollow Tree Lane, Rustic Ranches
- ★ Assisted with the restoration of the Village's Storage Site
- ★ Refurbishment of Pump Station #2
- ★ Assisted with installation of retention area at Greenbriar Park



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.

STRATEGIC PLAN LINK

Distinctive Livable Neighborhoods - Place You Make Home

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$474,068	\$675,540	\$777,026	\$849,990	\$728,959
Operating Expenditures	14,930	60,187	55,583	88,255	59,455
Capital Outlay	4,400	-	-	-	-
Total Engineering Services	\$493,398	\$735,727	\$832,610	\$938,245	\$788,414
Positions	8	12	11	11	7

STAFFING

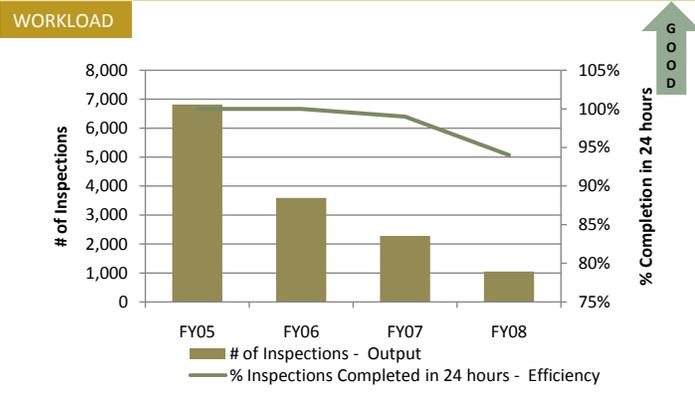
Engineering Services Director	1.00
Administrative Assistant II	1.00
Administrative Assistant III	1.00
Chief Plans Review & Engineering Inspector	1.00
Landscape Architect	1.00
Plans Review & Engineering Inspector I	1.00
Plans Review & Engineering Inspector III	1.00
<i>Total FTE's</i>	<i>7.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

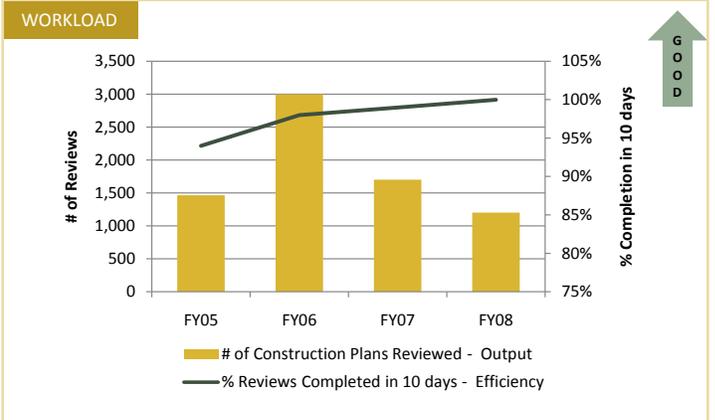
- ★ Engineer, design, review and monitor Village Municipal Projects and construction contracts
 - ✓ Provide timely design, review and inspection of projects
- ★ Strive to provide excellent customer service through an expedited plans review process
 - ✓ Provide updated handouts, pamphlets, manuals, forms and applications. Educate customers on Village requirements and standards
- ★ Maintain updated engineering requirements and standards and distribute updates to contractors and developers
 - ✓ Participate in Equestrian Response Team
- ★ Create department specific applications for improved business applications
 - ✓ Add to the Villages innovative technological status
- ★ Magnify level off accuracy in all data
 - ✓ Improve business processes through data management and spatial analysis

PERFORMANCE MEASURES

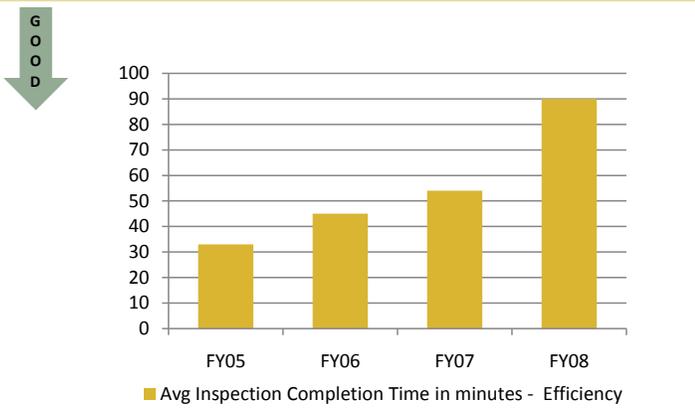
ENGINEERING INSPECTIONS



CONSTRUCTION PLANS REVIEW



AVG INSPECTION COMPLETION TIME IN MINUTES - EFFICIENCY





GIS

MISSION STATEMENT

To continually improve our Geographic Information System to provide the most accurate and usable data possible while maintaining the most advanced, user friendly GIS system.

FUNCTION

To provide spatial data to all departments throughout the Village. This includes visual representation and data that can be analyzed and used as a decision making tool and enhance the overall organizational efficiency of the Village

STRATEGIC PLAN LINK

Distinctive Livable Neighborhoods - Place You Make Home

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services					\$289,603
Operating Expenditures					19,010
Capital Outlay					-
Total GIS					\$308,613
Positions					4

STAFFING

Draft Technician	1.00
GIS Technician	2.00
GIS/CADD Systems Coordinator	1.00
<i>Total FTE's</i>	<i>4.00</i>

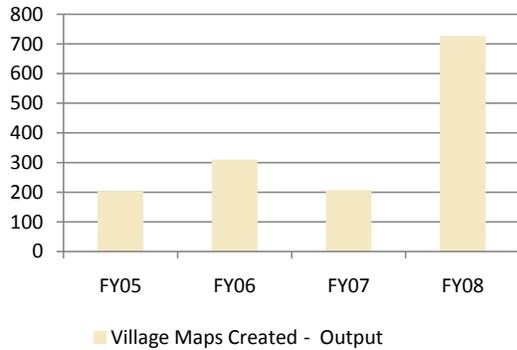
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Expand GIS Services to all Village Departments
 - ✓ Provide the most complete and accurate data possible to residents
- ★ Expand Web Capabilities
 - ✓ Expedite project/map turn around periods
- ★ Maintain GIS system functionality
 - ✓ Improved management of organization and resources
 - ✓ Facilitate interdepartmental communication through shared databases
 - ✓ Maximize efficiency of decision making and planning
- ★ Advanced modeling of hypothetical problems
 - ✓ Provide efficient means of data distribution and handling
- ★ Tract in insure the condition of various village resources
 - ✓ Integration of information from many sources

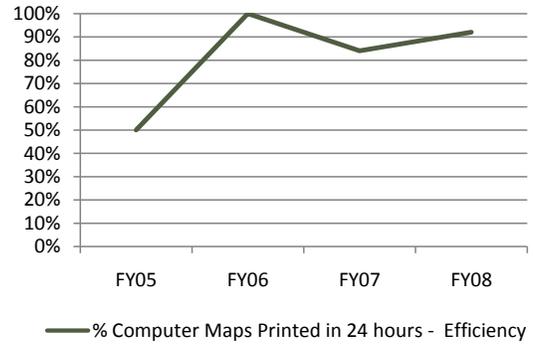
PERFORMANCE MEASURES

MAPS CREATED

WORKLOAD



COMPUTER MAPS PRINTED IN 24 HOURS



PRIOR YEAR HIGHLIGHTS

- ★ Expanded service base to include Planning, Zoning & Building
- ★ Increased level of service from being “on demand” oriented to a more proactive and assistance based service including recent efforts to extend services and interaction with Wellington PBSO
- ★ Increased annual training via ESRI C.E. courses
- ★ Provided employees with expanded capabilities such as Google Earth



Planning, Zoning & Building Administration

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 STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$638,324	\$627,742	\$664,254	\$421,679	\$277,160
Operating Expenditures	353,555	236,168	235,557	264,600	231,846
Capital Outlay	9,311	-	31,255	43,815	8,410
Total PZ&B Administration	\$1,001,190	\$863,910	\$931,066	\$730,094	\$517,416
Positions	6	6	6	3	2

STAFFING

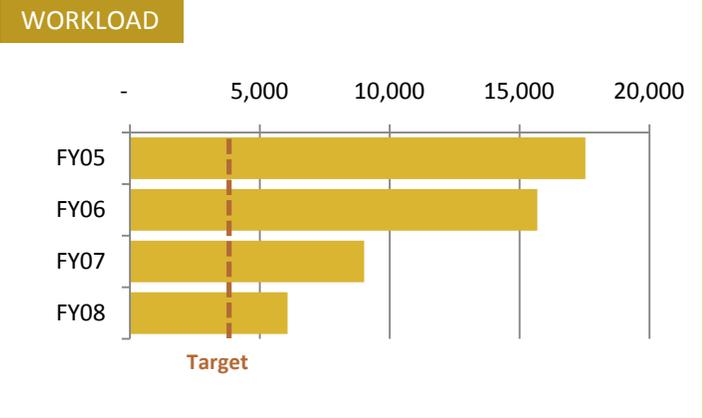
Administrative Assistant III	1.00
Planning, Zoning & Building Director	1.00
<i>Total FTE's</i>	<i>2.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

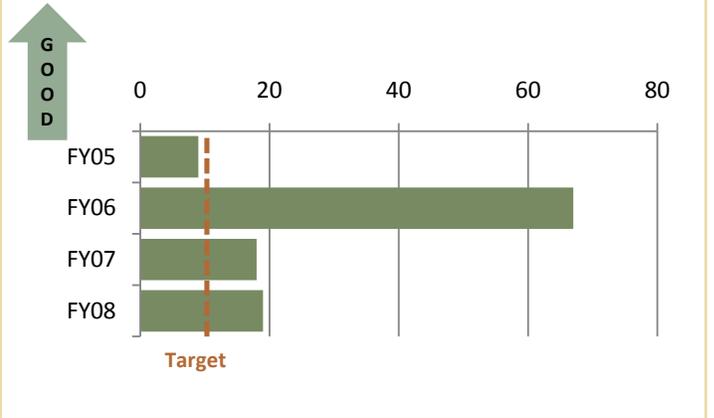
- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Ensure safe facilities abiding by the Florida Building Code
 - ✓ Ensure all construction permitted is in compliance with all applicable codes and regulations
- ★ Plan for future municipal development and programming
 - ✓ Administer Comprehensive Plan
- ★ Provide for public health, safety and welfare
 - ✓ Ensure LDR enforcement
- ★ Improve neighborhood appearance
 - ✓ Maintain property values

PERFORMANCE MEASURES

TOTAL BUILDING PERMITS ISSUED - OUTPUT



COMPREHENSIVE PLAN AMENDMENTS ADOPTED - EFFECTIVENESS





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.

STRATEGIC PLAN LINK

Distinctive Livable Neighborhoods - Place You Make Home
 Premier Place to Live in Palm Beach County - Ideal Choice for Families
 Convenient Daily Living for Residents - High Quality, Functional Infrastructure
 Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$1,602,845	\$1,685,606	\$1,631,844	\$1,710,542	\$1,563,841
Operating Expenditures	287,836	412,045	316,332	321,100	292,230
Capital Outlay	48,149	35,971	4,414	20,348	55,060
Total Building	\$1,938,829	\$2,133,623	\$1,952,590	\$2,051,990	\$1,911,131
Positions	24	25	26	21	19

STAFFING

Building Construction Inspector I	3.00
Building Construction Inspector II	2.00
Building Construction Inspector III	2.00
Building Official	1.00
Chief Building Inspector	1.00
Customer Information Associate II	3.00
Customer Information Associate III	3.00
Customer Service Manager	1.00
Plans Examiner	2.00
Senior Planning & Zoning Technician	1.00
<i>Total FTE's</i>	<i>19.00</i>

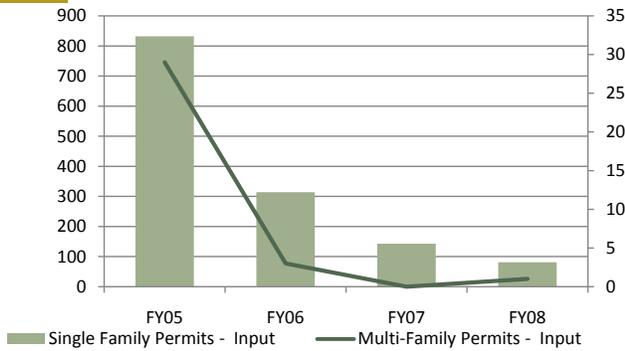
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Achieve compliance with Local Business Tax Receipt requirements, National Flood Insurance Program (FEMA) regulations and Community Rating System (CRS)
 - ✓ Business Tax Receipt licensure processed timely and accurately
 - ✓ NFIP regulations applied to all required construction and existing buildings
 - ✓ Improve Building Department Rating by staff qualifications and licensure
- ★ 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
- ★ Provide Building Code Administration services to other Municipalities under established Interlocal Agreements
 - ✓ All construction permitted and in compliance with applicable codes and regulations
 - ✓ Timely issuance of permits
 - ✓ Timely plan review
 - ✓ Prompt and accurate inspection process
 - ✓ Fees collected accurately

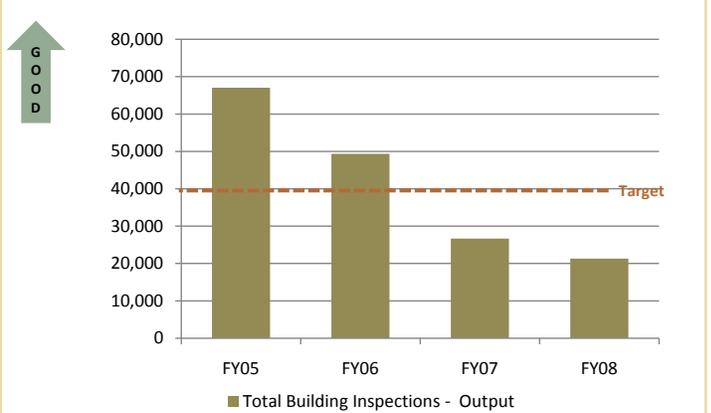
PERFORMANCE MEASURES

SINGLE AND MULTI-FAMILY PERMITS

WORKLOAD



BUILDING INSPECTIONS



PRIOR YEAR HIGHLIGHTS

- ★ Achieved an improved rating of 7 of 10 during the 5 year cycle visit evaluation for compliance with Community Rating System standards associated with the National Flood Insurance Program, providing Village flood policy holders with a 15% reduction in premiums
- ★ Achieved a rating of 3 for residential and 2 for commercial, with 1 being exemplary, in a recent Insurance Service Office (ISO) evaluation of Building Code Effectiveness Grading. These ratings may be used by Insurers to establish rates for property insurance
- ★ Identified and renewed or closed over 2,000 expired building permits dating back to 1999
- ★ Continuing to provide Building regulatory services to both the City of Belle Glade and the town of Hypoluxo, with no impact to service to Village citizens
- ★ Continued to cross train inspection staff in multiple disciplines in an effort to improve inspection efficiency and professional development

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, notices to property owners and participates in Special Magistrate proceedings.

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services
Premier Place to Live in Palm Beach County - Ideal Choice for Families
Distinctive Livable Neighborhoods - Place You Make Home

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$513,081	\$514,096	\$610,761	\$666,042	\$736,422
Operating Expenditures	62,542	78,031	99,918	96,500	100,270
Capital Outlay	39,869	-	3,788	-	24,790
Total Code Compliance	\$615,492	\$592,127	\$714,467	\$762,542	\$861,482
Positions	9	10	10	11	11

STAFFING

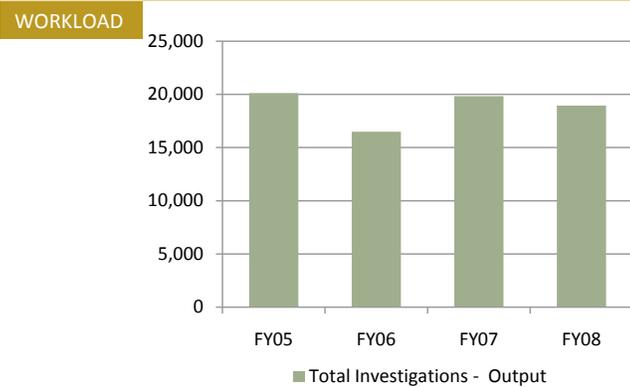
Administrative Assistant II	2.00
Chief Code Compliance Officer	1.00
Code Compliance Manager	1.00
Code Compliance Officer I	4.00
Code Compliance Officer II	1.00
Code Compliance Officer III	1.00
Code Compliance Specialist	1.00
<i>Total FTE's</i>	<i>11.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

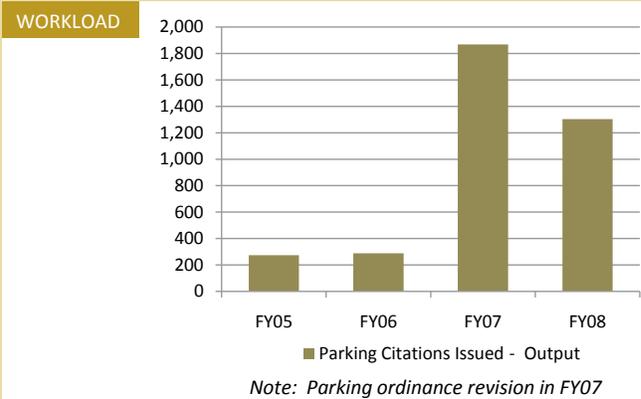
- ★ Increase safety of VOW residents
 - ✓ Enforce compliance of safety violations
- ★ Provide timely response to complaints
 - ✓ Respond to 90% of complaints within 5 working days
- ★ Enforcement of VOW business tax requirements
 - ✓ Ensure businesses comply with licensing requirements
- ★ Enforcement of VOW rental licensing requirements
 - ✓ Ensure landlords comply with rental requirements
- ★ Actively enforce VOW parking ordinance
 - ✓ Ensure safety of residents
- ★ Actively enforce water violations
 - ✓ Ensure residents comply with codes
- ★ Approve appearance in Village neighborhoods
 - ✓ Maintain Property Values
- ★ Cite violations occurring on weekends/evenings
 - ✓ Increase safety
- ★ Ensure compliance with Village Codes and Ordinances
 - ✓ Maintain Property Values

PERFORMANCE MEASURES

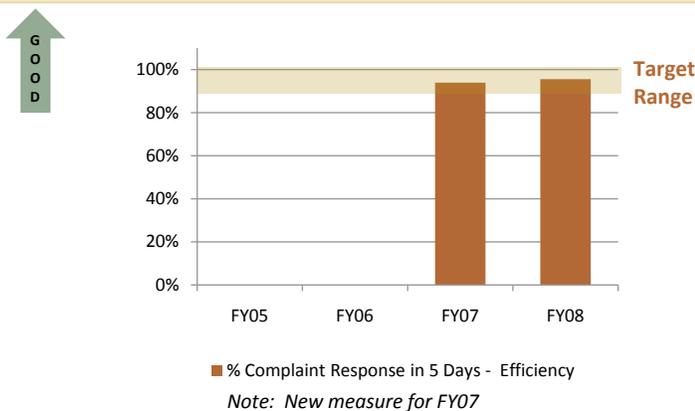
TOTAL CODE INVESTIGATIONS



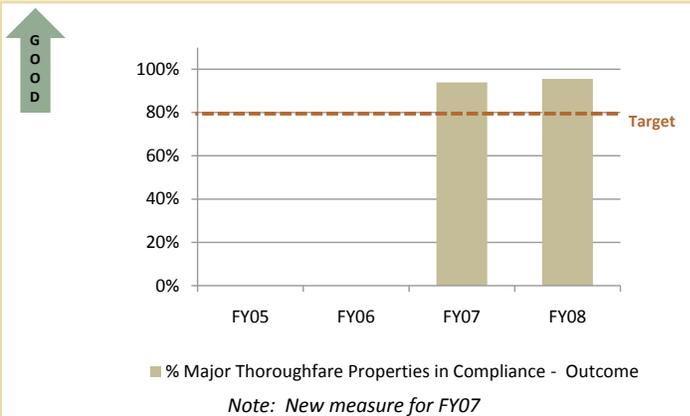
PARKING CITATIONS ISSUED



COMPLAINT RESPONSE WITHIN 5 DAYS



THOROUGHFARE PROPERTIES IN COMPLIANCE



PRIOR YEAR HIGHLIGHTS

- ★ Coordinated efforts with Building division to resolve over 900 expired permits.
- ★ Worked with PBSO street team to increase safety and improve appearance in multi-family neighborhoods.
- ★ Implemented a rental licensing program requiring mandatory registration and inspections of rental properties.
- ★ Implemented a program to ensure consistent and fair enforcement of SFWMD Phase III water restrictions.
- ★ Processed over 800 cases to Special Magistrate Hearings for code violations.
- ★ Provided required training to ensure all Code Officers obtained/maintained Level I or above code enforcement certification.

Planning and Zoning

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.

STRATEGIC PLAN LINK

Distinctive Livable Neighborhoods - Place You Make Home

Services and Jobs for Residents Within Wellington - Business and Employment Opportunities

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$380,846	\$451,010	\$586,001	\$702,531	\$538,604
Operating Expenditures	111,991	64,279	86,342	123,375	101,400
Capital Outlay	28,029	-	1,677	-	18,750
Total Planning & Zoning	\$520,867	\$515,289	\$674,021	\$825,906	\$658,754
Positions	8	8	8	7	6

STAFFING

Administrative Assistant III	1.00
Associate Planner	2.00
Customer Information Associate III	1.00
Planning & Zoning Manager	1.00
Project Manager	1.00
<i>Total FTE's</i>	<i>6.00</i>

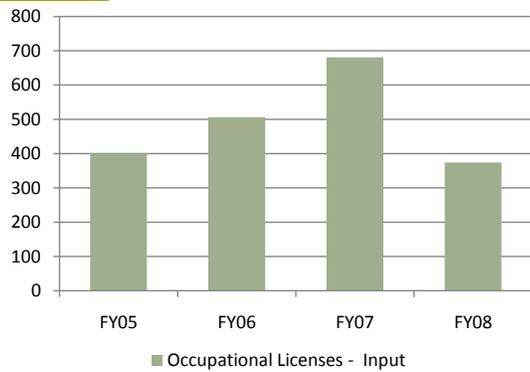
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Conduct LDR/ZTA related workshops for residents
 - ✓ Perform timely building permit review and inspections for Planning & Zoning related items
- ★ Intergovernmental coordination (IPARC) with adjacent municipalities and Palm Beach County
 - ✓ Process Planning & Zoning applications in a timely manner
- ★ Review/Issue occupational licenses for local businesses
 - ✓ Maintain interdepartmental and intergovernmental coordination
- ★ Provide/Issue Vegetation Removal permits
 - ✓ Prompt turnaround of Planning & Zoning research items, (zoning confirmation)
- ★ Additional level of public notification
 - ✓ Provide on-call customer assistance for daily walk-ins
- ★ Color Approvals Conduct informational workshops for residents
 - ✓ Prompt response and site visit to resident complaints or inquiries

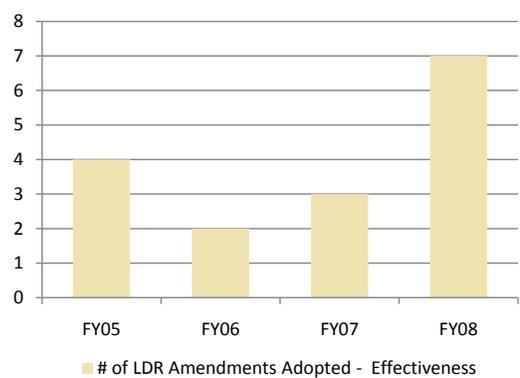
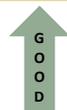
PERFORMANCE MEASURES

OCCUPATIONAL LICENSES ISSUED

WORKLOAD



LAND DEVELOPMENT REGULATION AMENDMENTS



PRIOR YEAR HIGHLIGHTS

- ★ Evaluation and Appraisal Report (EAR) based amendments to Comprehensive Plan created and submitted to Florida Department of Community Affairs (DCA)
- ★ 10 Year Water Supply Plan created and submitted to DCA
- ★ Equestrian Coordination; Planning & Zoning Staff serves as liaison to the monthly Equestrian Preserve Committee to address Zoning Text Amendments, development issues within the Equestrian Overlay Zoning District and provide interdepartmental assistance for upcoming equestrian events

Parks & Recreation Administration

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 Parks & Recreation divisions including review and approval of all purchasing requests, policy and procedures, background check procedures, financial oversight and annual submittal of a department budget.

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$155,368	\$358,997	\$692,268	\$563,284	\$435,007
Operating Expenditures	180,486	203,268	82,605	138,815	111,415
Capital Outlay	8,411	1,174	20,270	22,600	11,880
Total Parks & Recreation Administration	\$344,264	\$563,439	\$795,142	\$724,699	\$558,302
Positions	2	3	7	6	5

STAFFING

Community Projects Manager	1.00
Administrative Assistant II	1.00
Customer Information Associate IV	1.00
Parks & Recreation Director	1.00
Project Manager	1.00
<i>Total FTE's</i>	<i>5.00</i>

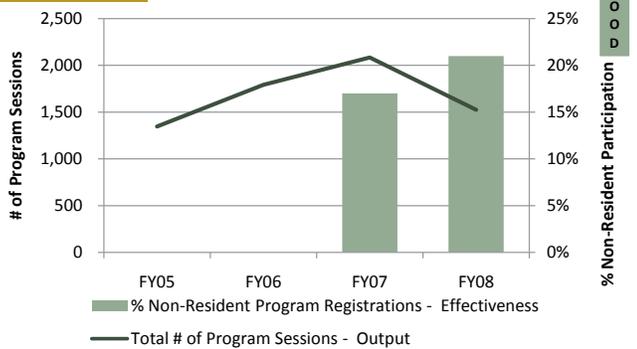
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Ensure efficient department operations including financial, budgetary, and procedural
 - ✓ Approve all purchase requests for necessity and Village purchasing qualifications
 - ✓ Develop/submit annual departmental budget
 - ✓ Develop and administer policy and procedures
- ★ Ensure safe facilities for program participants
 - ✓ Oversee background check policy
 - ✓ Handle customer complaints / reduce frequency
 - ✓ Review programming for revenue productivity and report quarterly
- ★ 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
 - ✓ Annually maintain existing and generate 1 new community partnership
- ★ Distribute information to the public to create a user friendly registration process
 - ✓ Produce and distribute a program guide

PERFORMANCE MEASURES

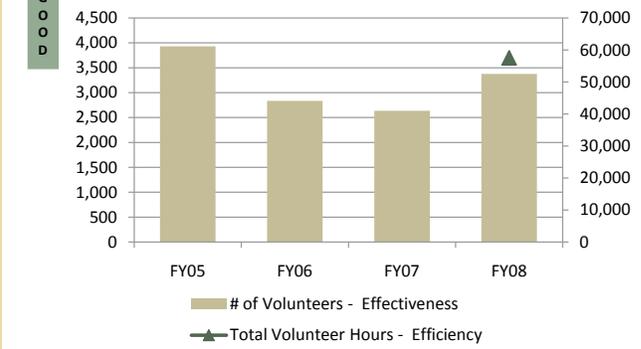
PROGRAM SESSIONS & NON RESIDENT PROGRAM

WORKLOAD



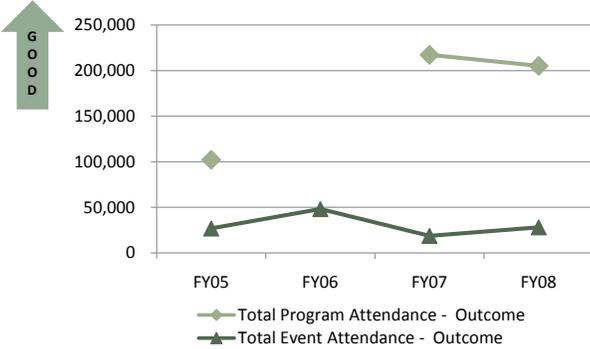
Note: Non-resident program participation new measure for FY07

VOLUNTEERS



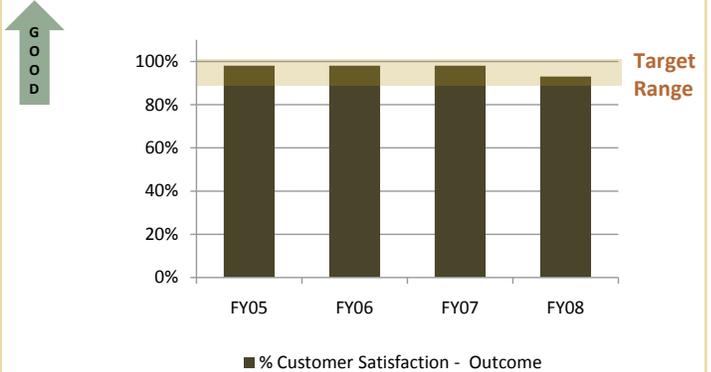
Note: Total Volunteer Hours new measure for FY08

PROGRAM & EVENT ATTENDANCE



Note: Differing program attendance measurement method in FY06 does not lend itself to comparison to other years reported

CUSTOMER SATISFACTION SURVEY RESPONSES



PRIOR YEAR HIGHLIGHTS

- ★ 2008 Best Green Facility Award from Aquatics International Magazine
- ★ 2008 Best of the West – Best Park – Wellington Village Park
- ★ 2008 Wellington Senior Games designated by the Florida State Games as a state qualifier
- ★ Dedicated the Village of Wellington Wetlands Park
- ★ Received Donnor Foundation Grant (sponsorship) of \$50,000
- ★ Parks & Recreation administration approved to submit journal articles to FRPA quarterly journal
- ★ Made the customer satisfaction survey available on-line
- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Relocated the Wellington Skate Park from Little Blue Park to Village Park



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.

STRATEGIC PLAN

LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$503,614	\$550,350	\$540,113	\$452,957	\$464,720
Operating Expenditures	256,970	226,732	236,146	299,425	315,640
Capital Outlay	425,750	43,229	27,773	-	4,430
Total Aquatics	\$1,186,334	\$820,311	\$804,032	\$752,382	\$784,790
Positions	7	7	6	4	3

STAFFING

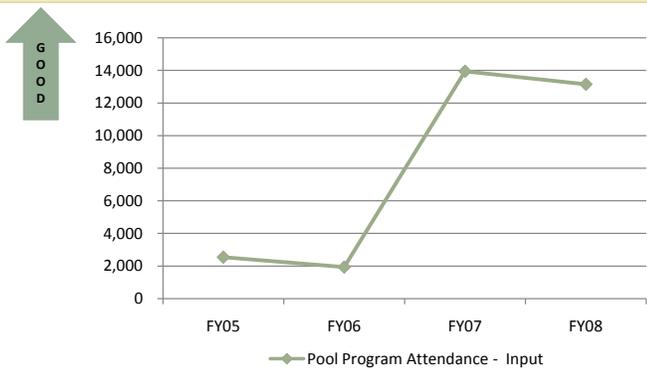
Aquatics Supervisor	1.00
Lead Lifeguard	2.00
<i>Total FTE's</i>	<i>3.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Provide management oversight of the pool including training, safety, permits and water balance
 - ✓ Renew health inspector permits annually
 - ✓ Maintain 1 guard per 25 people ratio
 - ✓ Check chemical/water balance daily
- ★ Offer residents the opportunity to reserve the pool for events and private activities
 - ✓ Provide facility reservations for residents
- ★ Provide enhanced service level by providing facility rentals and reservations
 - ✓ Offer facility rentals to schools/camps
 - ✓ Provide contract for concessionaire
- ★ Provide scheduled programming to the community
 - ✓ Offer aquatics special events
 - ✓ Offer outreach programs to schools
 - ✓ Provide free facility usage to user groups including swim and dive teams; interlocal agreements
 - ✓ Offer swimming lessons and classes

PERFORMANCE MEASURES

POOL PROGRAM ATTENDANCE



Note: Differing program attendance measurement method used in FY05 and FY06

AVERAGE GUARD RATIO



PRIOR YEAR HIGHLIGHTS

- ★ 2008 Best Green Facility Award from Aquatics International Magazine
- ★ Four lifeguards obtained Adaptive Aquatics Teaching certification
- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line
- ★ Awarded 2nd place in the second Annual Lifeguard Competition held in Boca in 2007
- ★ 2005 Best in Aquatics Award by International Aquatics Magazine, highlighted as “Best Outdoor, non-profit, public facility”

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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$751,322	\$758,577	\$758,148	\$790,800	\$817,797
Operating Expenditures	547,220	673,304	590,718	623,373	550,385
Capital Outlay	17,107	15,399	180,092	-	-
Total Athletic Programs	\$1,315,648	\$1,447,280	\$1,528,958	\$1,414,173	\$1,368,182
Positions	8	8	6	6	5

STAFFING

Programs Coordinator I	1.00
Programs Coordinator II	2.00
Athletic Programs Manager	1.00
Customer Information Associate II	1.00
<i>Total FTE's</i>	<i>5.00</i>

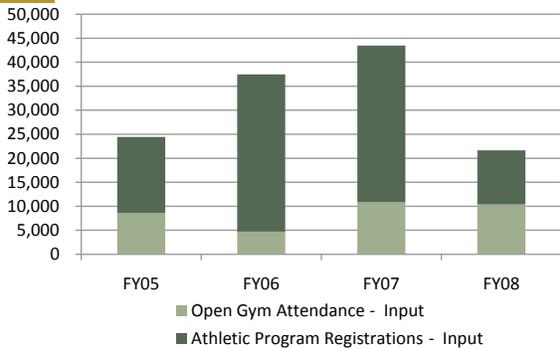
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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
- ★ Provide facilities that can be scheduled for public use
 - ✓ Evaluate customer requests
 - ✓ Offer facility rentals
- ★ Provide programming opportunities
 - ✓ Offer team and individual sports opportunities
 - ✓ Offer instructional sports classes
- ★ Provide opportunities for sports tournaments that enhance participants' skills
 - ✓ Co-sponsor tournaments and community events
 - ✓ Offer therapeutic recreation programs
 - ✓ Offer free or subsidized facility usage
 - ✓ Provide sports provider annual agreements

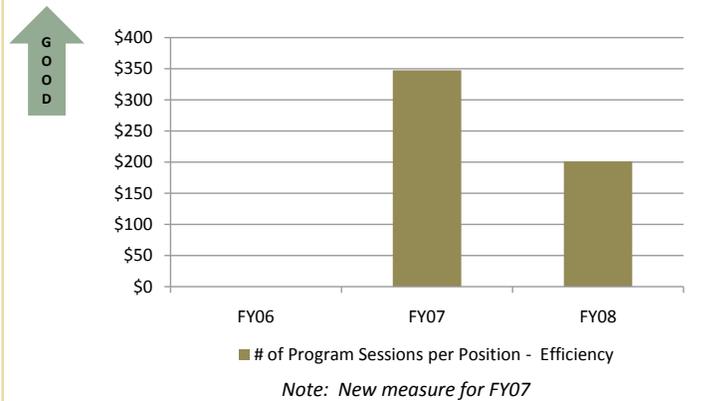
PERFORMANCE MEASURES

PROGRAM REGISTRATIONS & OPEN GYM ATTENDANCE

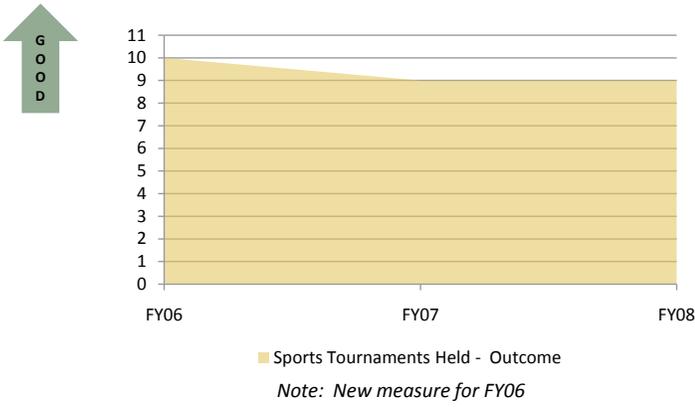
WORKLOAD



OF PROGRAM SESSIONS PER POSITION - EFFICIENCY



SPORTS TOURNAMENTS



PRIOR YEAR HIGHLIGHTS

- ★ 2008 Best of the West – Best Park – Wellington Village Park
- ★ Worked with the Western Communities Football League to provide a successful season for resident and non resident players
- ★ Hosted the 2nd AYSO Soccer State Games tournament with over 100 teams participating
- ★ Received Donnor Foundation Grant (sponsorship) of \$50,000
- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line
- ★ Relocated the Wellington Skate Park from Little Blue Park to Village Park
- ★ 2007 Florida Recreation & Park Association Agency Excellence Award
- ★ 2006 Kids Crown Award (Palm Beach) - Silver - Little Blue Skate Park

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, including the provision of community and special events, while maintaining a special focus on the needs of the senior community.

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$162,528	\$211,288	\$296,091	\$239,696	\$228,043
Operating Expenditures	373,107	407,246	375,794	342,147	266,311
Capital Outlay	-	4,950	2,435	-	-
Total Community Programs	\$535,635	\$623,485	\$674,319	\$581,843	\$494,354
Positions	4	5	5	4	4

STAFFING

Community Programs Manager	1.00
Customer Information Associate II	1.00
Programs Coordinator I	1.00
Senior Services Coordinator	0.40
<i>Total FTE's</i>	<i>3.40</i>

2008/2009 BROAD GOALS & OBJECTIVES

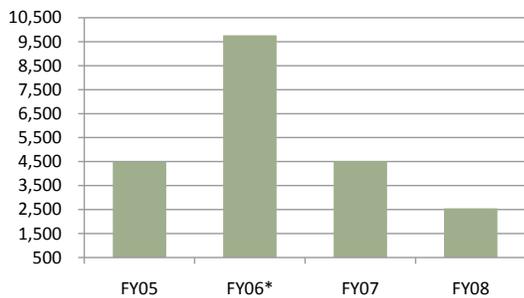
- ★ Provide sound management to determine efficient & revenue positive programming that responds to customer needs.
 - ✓ Respond to customer requests/inquiries
- ★ Provide special events focusing on US veterans and patriotism
 - ✓ Provide Memorial and Veterans Day Ceremonies; Provide a July 4th Celebration
- ★ Enhance revenue by offering contractual programs appealing to the community
 - ✓ Offer recreation programs for youth and adults
 - ✓ Offer Village sponsored events including fall festival and family events
- ★ Provide services that enhance seniors' socialization and special populations
 - ✓ Provide therapeutic programming for special populations and offer senior programming and events

PERFORMANCE MEASURES

COMMUNITY PROGRAM REGISTRATIONS

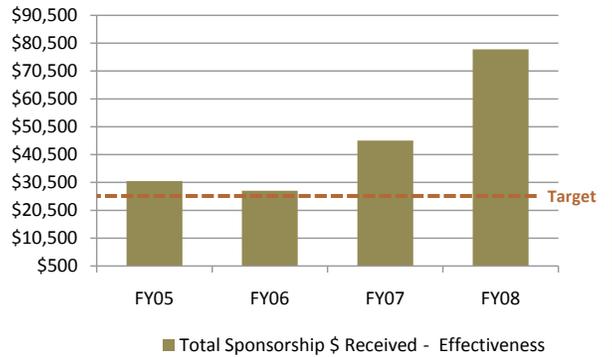
WORKLOAD

■ Community Program Registrations - Input

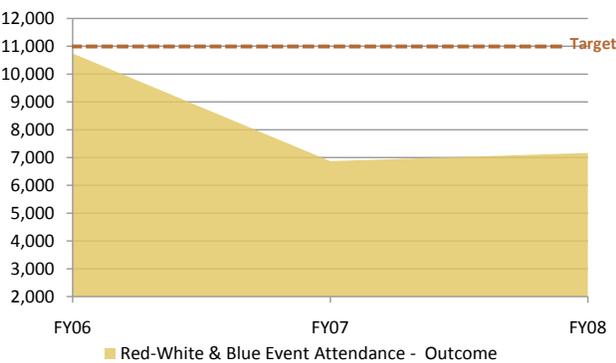


*Note: Program registration measurement method changed in FY06 only

SPONSORSHIP DOLLARS



EVENT ATTENDANCE - JULY 4TH, VETERANS DAY, MEMORIAL DAY



PRIOR YEAR HIGHLIGHTS

- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line

Parks Operations

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.

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$1,360,519	\$1,738,969	\$1,598,321	\$1,676,978	\$1,686,665
Operating Expenditures	1,199,278	1,539,681	896,974	1,070,930	945,990
Capital Outlay	3,009,870	1,700,799	1,325,939	3,357	14,000
Total Parks Operations	\$5,569,666	\$4,979,449	\$3,821,235	\$2,751,265	\$2,646,655
Positions	27	34	40	28	27

STAFFING

Aquatics & Facilities Mechanic	1.00
Customer Information Associate II	1.00
Maintenance Equipment Operator III	1.00
Maintenance Worker II	16.00
Maintenance Worker III	4.00
Parks Manager	1.00
Parks Trades Crew Chief	2.00
<i>Total FTE's</i>	<i>26.00</i>

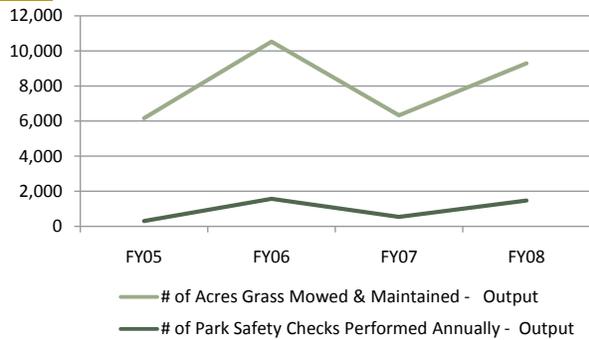
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Provide clean and safe facilities that are open to the general public
- ★ Provide management oversight over parks facilities
- ★ Offer an enhanced level of service for programming needs
 - ✓ Increase facilities maintenance to level contingent on higher usages
- ★ Provide clean and safe facilities for programming
 - ✓ Increase service level contingent on higher usages
- ★ Provide fee schedule for maintenance, setups and preventive maintenance tasks for non-Village operated programs including Sports Providers, rentals, Seniors Club, co-sponsored events and other user groups
 - ✓ Provide an excellent level of service to outside service providers

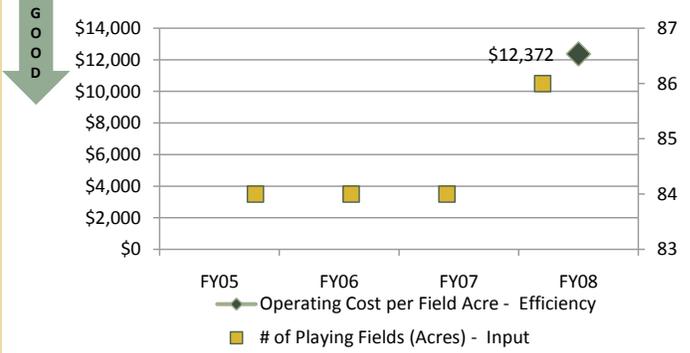
PERFORMANCE MEASURES

MAINTENANCE AND SAFETY CHECKS

WORKLOAD

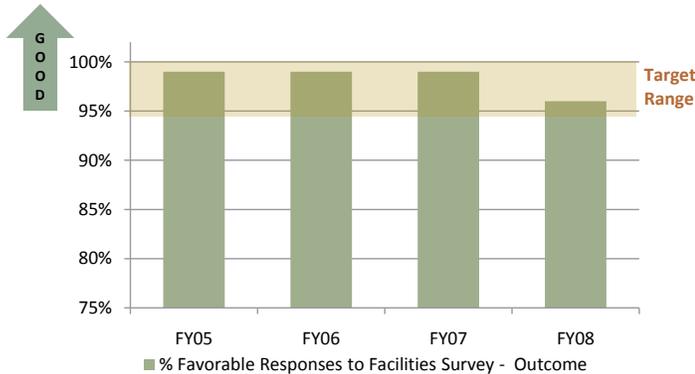


FIELD ACRES AND OPERATING COST



Note: Operating cost calculation method revised for FY08; earlier data not comparable

CUSTOMER SATISFACTION



Note: Different measuring method used for FY 2008

PRIOR YEAR HIGHLIGHTS

- ★ Hosted the 2nd AYSO Soccer State Games tournament with over 100 teams participating
- ★ 2008 Best Green Facility Award from Aquatics International Magazine
- ★ 2008 Best of the West – Best Park – Wellington Village Park
- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line
- ★ Dedicated the Village of Wellington Wetlands Park
- ★ Relocated the Wellington Skate Park from Little Blue Park to Village Park



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.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$125,443	\$68,168	\$47,717	\$52,941	\$53,478
Operating Expenditures	209,689	84,681	95,121	104,275	17,400
Capital Outlay	59,530	-	-	-	-
Total Tennis	\$394,663	\$152,849	\$142,838	\$157,216	\$70,878
Positions	3	1	1	1	1

STAFFING

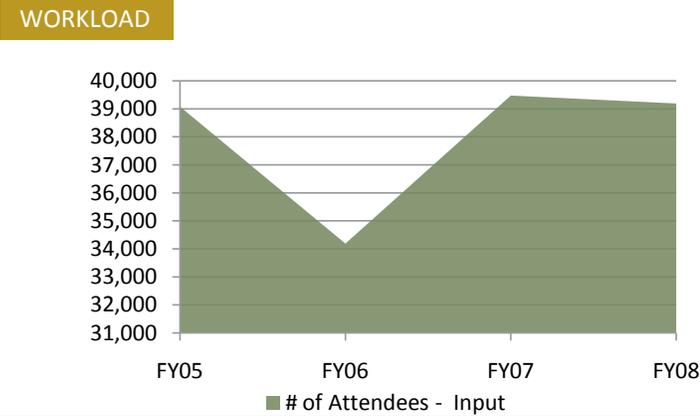
Customer Information Associate I	1.00
<i>Total FTE's</i>	<i>1.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

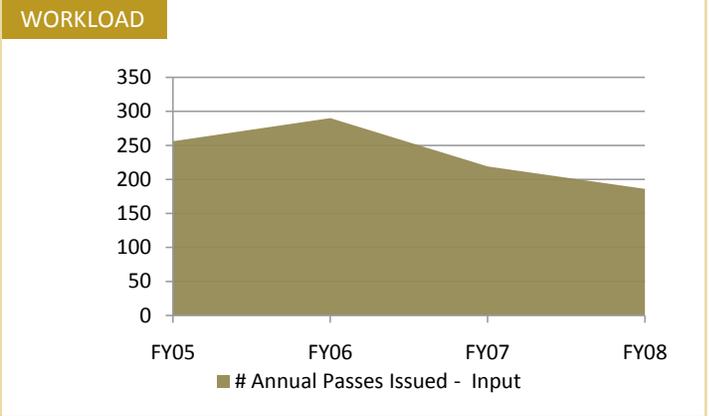
- ★ Provide safe courts for open use by residents on a first come, first served basis
 - ✓ Require daily or annual pass purchase prior to use of courts
 - ✓ Require one-time liability waiver to be signed upon registration
- ★ Provide safe courts for open use utilizing a 24 - hour advance notice reservation system
 - ✓ Provide a reservation system
 - ✓ Provide staff to monitor reservation system
 - ✓ Provide one-time liability waiver to be signed upon registration
- ★ Provide enhanced instructional and league opportunities
 - ✓ Provide tennis lessons every quarter for all ages
 - ✓ Provide leagues for adults and children

PERFORMANCE MEASURES

TENNIS PARTICIPANTS



TENNIS ANNUAL PASSES



PRIOR YEAR HIGHLIGHTS

- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line



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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Premier Place to Live in Palm Beach County - Ideal Choice for Families

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$87,142	\$65,212	\$152,789	\$210,921	\$225,068
Operating Expenditures	131,965	126,122	143,896	156,675	104,195
Capital Outlay	-	4,388	6,753	-	1,200
Total Community Center	\$219,107	\$195,722	\$303,438	\$367,596	\$330,463
Positions	6	5	2	2	2

STAFFING

Customer Information Associate III	1.00
Facility Program Monitor	1.00
<i>Total FTE's</i>	<i>2.00</i>

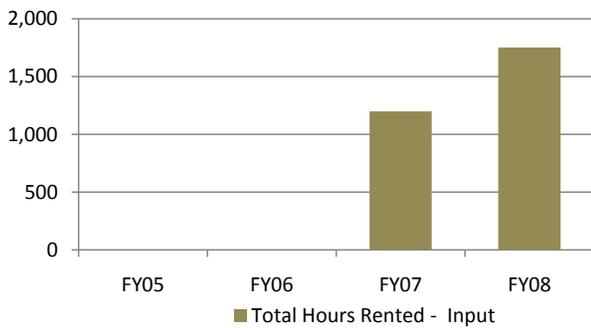
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Provide management oversight for daily operations
 - ✓ Provide staff training annually
 - ✓ Provide Wackenhut security at WCC
- ★ Rent the facility to achieve revenue goals
 - ✓ Provide cost-recovery fee schedule for facility rentals
 - ✓ Produce marketing for rentals
- ★ Provide facility rental enhancements to customers
 - ✓ Evaluate and produce available services for rentals including setups, breakdowns and decorating fees
- ★ Provide free or subsidized use of facility for non-Village user groups
 - ✓ Provide rooms for Seniors Club programming
 - ✓ Provide free rooms for non-profits
 - ✓ Provide free rooms for internal usage

PERFORMANCE MEASURES

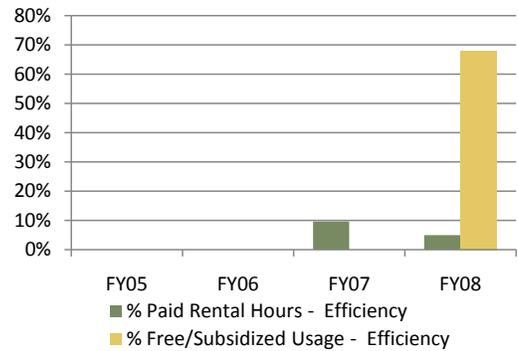
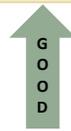
TOTAL HOURS RENTED

WORKLOAD



Note: New measure for FY07

PAID AND FREE USAGE HOURS



Note: New measures for FY07 & FY08

PRIOR YEAR HIGHLIGHTS

- ★ The Community Center was utilized as a VITA site (Volunteer Income Tax Assistance) for the second year, nearly two hundred local residents took advantage of the free tax preparation services and participants who were interested received counseling regarding money management
- ★ Eco-Soft Green Seal Certification for use of environmentally friendly paper products
- ★ Made the customer satisfaction survey available on-line
- ★ 2008 Best Green Facility Award from Aquatics International Magazine
- ★ 2006 Kids Crown Award (Palm Beach) - Best Sports Activities - Bronze - Wellington Community Center

Utility Administration



MISSION STATEMENT

Provide a safe and reliable water supply that is adequate for all customer needs including fire protection. Meeting all Federal Drinking Water Standards while maintaining water capacities to facilitate continued development while meeting the present and future needs of the community.

FUNCTION

To facilitate the delivery and safety of the water supply.

STRATEGIC PLAN LINK

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$0	\$0			\$470,288
Operating Expenditures	195,832	11,334			35,250
Capital Outlay	-	-			0
Total Utility Administration	\$195,832	\$11,334			\$505,538
Positions	0	0			4

STAFFING

Assistant Utilities Director	1.00
Administrative Assistant II	1.00
Utilities Director	1.00
Utilities Engineer	1.00
<i>Total FTE's</i>	<i>4.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Implement Project Management system for consistent approach and reporting
 - ✓ Prioritize projects, define scope
 - ✓ Utilize and assign cross functional teams
 - ✓ Utilize project management documents to improve meeting efficiency and information flow
- ★ Ensure efficient department operations including financial, budgetary, and procedural
 - ✓ Approve all purchase requests for necessity and Village purchasing qualifications
 - ✓ Develop/submit annual departmental budget
 - ✓ Develop and administer policy and procedures

PERFORMANCE MEASURES - TO BE TRACKED

Measure	Indicator	Actual			Meets or Exceeds	Target
		FY06	FY07	FY08	FY08 Target	FY09
Percentage of calls resolved	Efficiency	*	*	*	N/A	
Number of work orders performed	Output	*	*	*	N/A	

PRIOR YEAR HIGHLIGHTS

- ★ Assisted the project Manager in troubleshooting the various shifts and exemptions for the new Stromberg Payroll system for the Water and Wastewater divisions
- ★ Completed and submitted all the required paperwork including quarterly Reports, relating to the Reuse System Grant reimbursement (Olympia/Boys & Girls Club & Tiger Shark Cove Park) from SFWMD; total grant reimbursement received was \$599,200.00
- ★ Completed filing and storing all files for WTF and WWTF that were transferred to the WTF from Engineering
- ★ Received training on Easy Agenda and successfully submitted Agenda Items for the Utilities Department which was previously handled elsewhere
- ★ Submitted detailed spreadsheet with all required information to Purchasing relating to Blanket Purchase Orders for the upcoming fiscal year for all the Utilities Divisions
- ★ Completed new Security Policy/Procedures for the Village of Wellington to be followed in Wackenhut's absence
- ★ Created individual binders for all supervisors with Pertinent budget information for the new fiscal year, including - 08-09 budget, Blanket Purchase Orders Project Numbers, Single Source Data, Line Item Transfer Forms, CIP Projects

Utility System Maintenance

MISSION STATEMENT

Provide a safe and reliable water supply that is adequate for all customer needs including fire protection. Meeting all Federal Drinking Water Standards while maintaining water capacities to facilitate continued development while meeting the present and future needs of the community.

FUNCTION

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

STRATEGIC PLAN

LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$313,360	\$335,791	\$384,410	\$453,194	\$461,217
Operating Expenditures	26,184	27,684	39,859	41,895	40,895
Capital Outlay	-	-	-	26,849	16,490
Total Utility System Maintenance	\$339,544	\$363,475	\$424,269	\$521,938	\$518,602
Positions	5	5	6	6	6

STAFFING

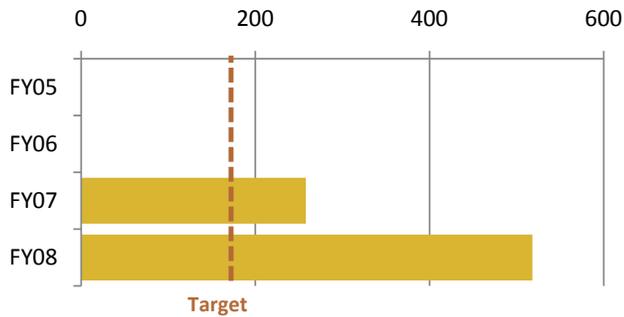
Instrumentation Technician	1.00
Utilities Maintenance Supervisor	1.00
Utilities Systems Mechanic I	1.00
Utilities Systems Mechanic II	2.00
Utilities Systems Mechanic III	1.00
<i>Total FTE's</i>	<i>6.00</i>

2008/2009 BROAD GOALS & OBJECTIVES

- ★ Perform corrective and preventive maintenance on wastewater facilities and lift stations
 - ✓ Process 16 lift stations per month
- ★ Maintain secondary clarifier program.
 - ✓ Schedule shut down of each unit, service and restore

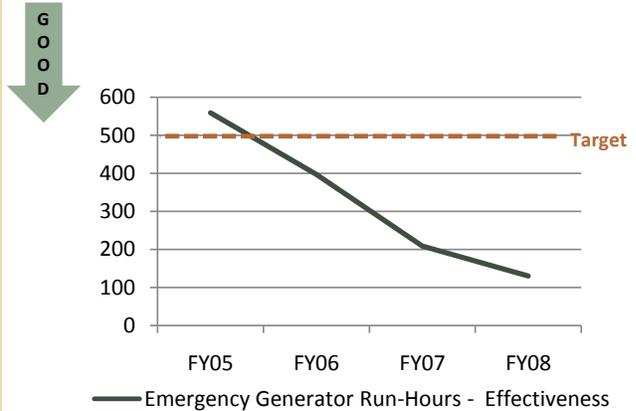
PERFORMANCE MEASURES

VALVES EXERCISED - OUTPUT



Note: New Measure for FY07; no earlier data collected

EMERGENCY GENERATOR RUN HOURS



PRIOR YEAR HIGHLIGHTS

- ★ Two out of five mechanics certified in confined space entry
- ★ Cleaned 5 out of the 6 Ground Storage Tanks
- ★ Updated the PM Program to include all new equipment added during the plant expansion at the WTF
- ★ Adjusted the flows on all of the "R" Wells to work with the new membranes installed for the most efficient production of water
- ★ Calibrated and/or replaced all of the low/high pressure switches on all wells not working; rewired all switches with removed wiring
- ★ Cleaned and painted all wells to meet or exceed the Palm Beach County Health Department standards
- ★ New testing points installed in all wells for sample consistency and to avoid possible contamination

Field Services

MISSION STATEMENT

Provide a safe and reliable water supply that is adequate for all customer needs including fire protection. Meeting all Federal Drinking Water Standards while maintaining water capacities to facilitate continued development while meeting the present and future needs of the community.

FUNCTION

To provide comprehensive maintenance, monitor and reading services to the distribution and collection systems of the Village's Water and Wastewater systems.

STRATEGIC PLAN LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure
Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$237,918	\$245,340	\$306,097	\$334,553	\$358,354
Operating Expenditures	(\$192,008)	(\$128,887)	\$87,669	266,700	269,729
Capital Outlay	-	-	-	2,600	36,000
Total Meter Services	\$45,910	\$116,453	\$393,766	\$603,853	\$664,083
Positions	5	5	6	6	6
	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$346,162	\$346,553	\$421,377	\$461,372	\$474,230
Operating Expenditures	3,933	136,515	83,014	124,200	142,915
Capital Outlay	-	-	173,100	29,185	17,452
Total Water Distribution	\$350,096	\$483,068	\$677,492	\$614,757	\$634,597
Positions	5	5	6	6	6
	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$281,984	\$277,091	\$273,750	\$366,381	\$382,649
Operating Expenditures	425,391	286,253	382,295	421,600	455,143
Capital Outlay	-	-	-	110,285	1,912,250
Total Wastewater Collection	\$707,374	\$563,344	\$656,045	\$898,266	\$2,750,042
Positions	5	5	5	5	5

STAFFING

METER SERVICES

Field Services Supervisor	1.00
Field Services Technician I	3.00
Field Services Technician II	1.00
Field Services Technician III	1.00

Total FTE's 6.00

WATER DISTRIBUTION

Field Technician I	4.00
Field Technician II	1.00
Field Technician III	1.00

Total FTE's 6.00

WASTEWATER COLLECTION

Field Technician I	2.00
Field Technician II	1.00
Field Technician III	1.00
Maintenance Equipment Operator II	1.00

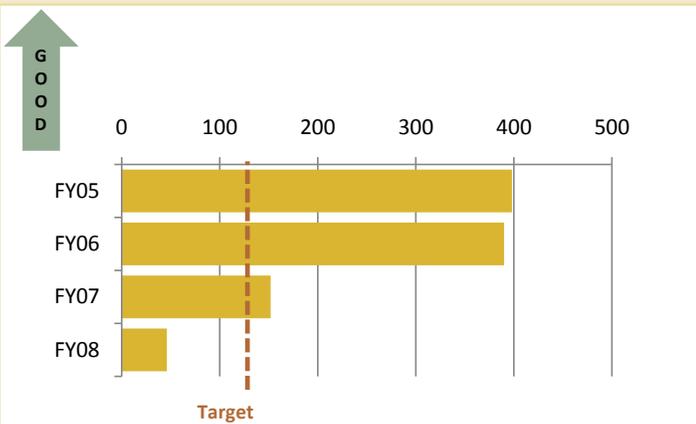
Total FTE's 5.00

2008/2009 BROAD GOALS & OBJECTIVES

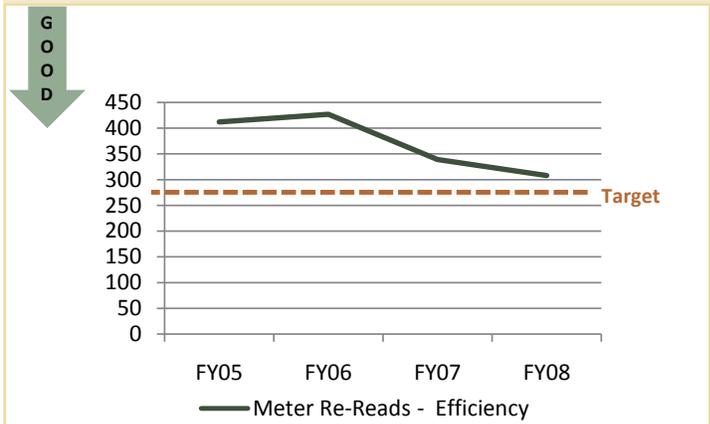
- ★ Test and maintain fire hydrants
 - ✓ Flow test 1/3 of hydrants annually

PERFORMANCE MEASURES

NEW METER INSTALLATIONS - INPUT



METER RE-READS



PRIOR YEAR HIGHLIGHTS

- ★ Finalized contract to convert to a new wi-fi meter reading system
- ★ Completed all flow testing and maintenance of fire hydrants located within the Village
- ★ Repaired and/or replaced 47 fire hydrants
- ★ Began installing Multi-Smart Controllers at all lift stations which will provide full command and control of the lift stations
- ★ Completed cleaning of all wet wells; this procedure is performed semi-annually
- ★ Video inspected 33,000 linear feet of sewer gravity main
- ★ Completed painting all aerial crossings throughout the Village
- ★ Performed a complete rehabilitation of Lift Station #16



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

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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$66,446	\$69,887	\$79,078	\$84,748	\$87,577
Operating Expenditures	14,128	15,576	15,810	19,650	18,996
Capital Outlay	-	-	-	54,863	0
Total Laboratory	\$80,574	\$85,462	\$94,888	\$159,261	\$106,573
Positions	1	1	1	1	1

STAFFING

Laboratory Technician	1.00
<i>Total FTE's</i>	<i>1.00</i>

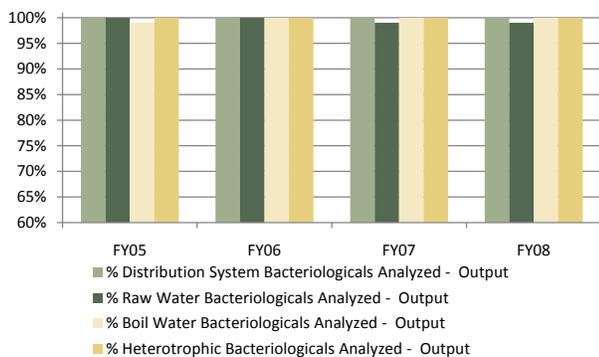
2008/2009 BROAD GOALS & OBJECTIVES

- ★ 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 & create standard operating procedures as needed
 - ✓ Revise Quality Assurance Manual as needed

PERFORMANCE MEASURES

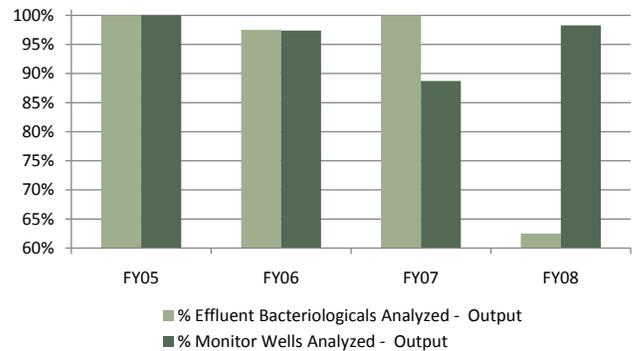
WATER SERVICES ANALYSIS

WORKLOAD

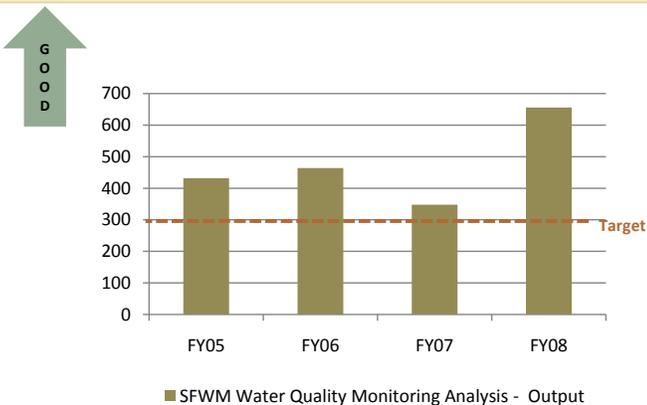


WASTEWATER SERVICES ANALYSIS

WORKLOAD



SFWM WATER MONITORING AGREEMENT ANALYSIS



PRIOR YEAR HIGHLIGHTS

- ★ WTF compliance monitoring in 2008 was heavy and included the following:
 - ✓ Successful completion of 2 separate lead and copper events
 - ✓ Implementation of special Stage 2 Disinfection By product (DBP) monitoring (IDSE)
 - ✓ Implementation of required UCMR2 testing events (10/08 & 4/09)
 - ✓ Successful completion of all required 3 year compliance monitoring events
 - ✓ Additional collections and analyses associated with the start-up and operation of the new R/O Plant
- ★ Attended 3 day regulation awareness workshop in May '08 hosted by the Florida Society of Environmental Analysts (FSEA)

Solid Waste

MISSION STATEMENT

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

FUNCTION

Responsible for providing the residents with the highest levels of service for residential and commercial trash, recycling, and vegetation pick up by providing guidance, oversight, and managerial support to the contracted provider of these services.

STRATEGIC PLAN

LINK

Premier Place to Live in Palm Beach County - Ideal Choice for Families

Distinctive Livable Neighborhoods - Place You Make Home

Sustainable Village Government - Financially Sound Services

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$126,187	\$147,307	\$156,604	\$147,287	\$148,738
Operating Expenditures	(1) 5,971,776 ⁽²⁾	8,122,194 ⁽³⁾	1,853,963	2,081,900	3,087,169
Capital Outlay	-	-	-	-	-
Total Solid Waste	\$6,097,963	\$8,269,501	\$2,010,568	\$2,229,187	\$3,235,907
Positions	2	3	3	2	2

⁽¹⁾Includes \$2,101,576 in debris removal expense for storm event in FY04

⁽²⁾Includes \$4,095,782 in debris removal expense for storm event in FY05

⁽³⁾Includes \$5,915,314 in debris removal expense for storm event in FY06

STAFFING

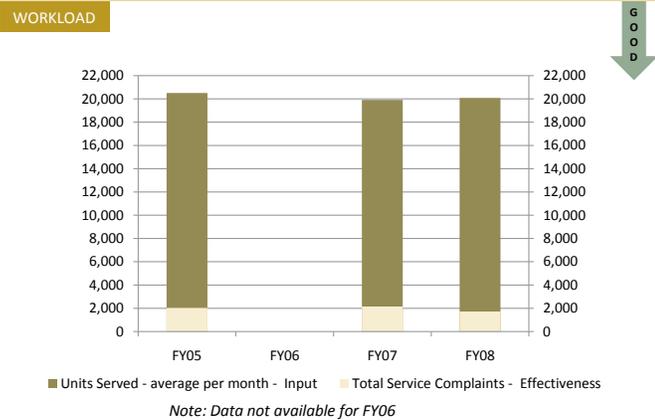
Maintenance Worker III	1.00
Solid Waste Supervisor	1.00
Total FTE's	2.00

2008/2009 BROAD GOALS & OBJECTIVES

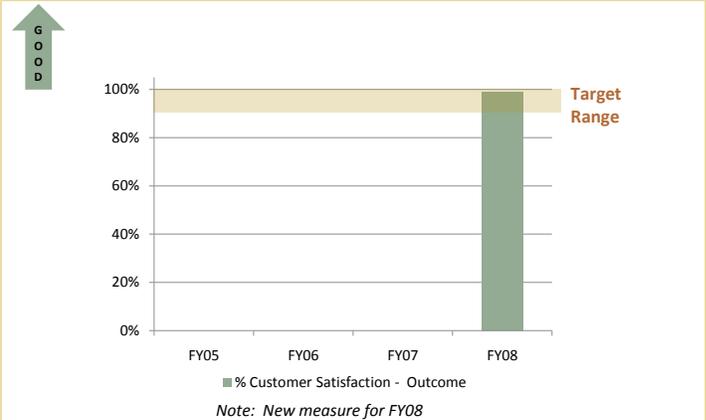
- ★ Maintain exceptional customer service
 - ✓ Enhanced website to provide information
 - ✓ Evaluated Solid Waste and recycling contractor daily
 - ✓ Created zones for field personnel
 - ✓ Developed and administer customer satisfaction survey
- ★ Increase residential and commercial recycling Village-wide
 - ✓ Develop and implement recycling mass media education program
- ★ Develop and implement Solid Waste educational outreach programs
 - ✓ Review small business drop-off location
 - ✓ Enhance residential bin distribution program
 - ✓ Meet with Home Owner Association monthly
 - ✓ Work with Code Compliance to reduce complaint calls on improper disposal methods
 - ✓ Ensure productive transition of new contract
- ★ Remain current on Solid Waste trends
 - ✓ Increase Solid Waste and Recycling knowledge
- ★ Educate Residents
- ★ Create and mail Garbage Guide to residents

PERFORMANCE MEASURES

AVERAGE UNITS SERVED & TOTAL COMPLAINTS



CUSTOMER SATISFACTION SURVEY RESULTS



PRIOR YEAR HIGHLIGHTS

- ★ Authored, negotiated, and implemented a new 7 year Solid Waste and Recycling agreement with Waste Management providing exceptional service for our residents at one of the lowest residential prices in the County.
- ★ Negotiated with Waste Management to purchase over 3 million dollars in new eco-friendly service vehicles as part of the new Agreement
- ★ Redesigned Solid Waste website with new information, a new look and a way for residents to communicate with the department directly, which our residents use on a daily basis
- ★ Updated the Garbage Guide for distribution to residents
- ★ Updated Debris Management Plan to be incorporated into the Village's Emergency Management Plan
- ★ Added second location to Great American Cleanup with the assistance of Code Compliance
- ★ Started recycling at the 4 Fire Stations in the Village with no cost involved to the County
- ★ Received an award from the Solid Waste Authority in appreciation for outstanding participation and support of Palm Beach County's recycling program
- ★ Partnered with Waste Management and Equestrian Sports Productions to start the very first recycling program at Stadium Jumping
- ★ Reprogrammed forty (40) Motorola HT 100 radios to be utilized by the Village's EOC



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.

STRATEGIC PLAN

LINK

Convenient Daily Living for Residents - High Quality, Functional Infrastructure

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$437,106	\$476,467	\$525,085	\$599,731	\$614,023
Operating Expenditures	792,872	904,548	904,420	1,090,975	1,189,175
Capital Outlay	-	-	338,408	7,800,794	332,856
Total Wastewater Treatment Facility	\$1,229,977	\$1,381,015	\$1,767,913	\$9,491,500	\$2,136,054
Positions	7	7	7	7	7

STAFFING

Wastewater Operator Apprentice	1.00
Wastewater Operator I	1.00
Wastewater Operator II	2.00
Wastewater Operator III	2.00
Wastewater Treatment Supervisor	1.00
<i>Total FTE's</i>	<i>7.00</i>

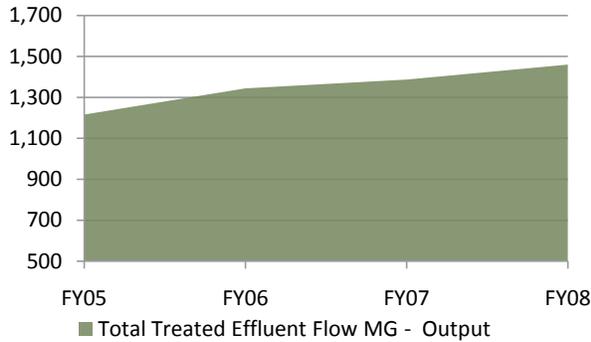
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Complete Wastewater Treatment Facility vulnerability assessment
- ✓ Attend WEF 2007 security for publicly owned treatment works

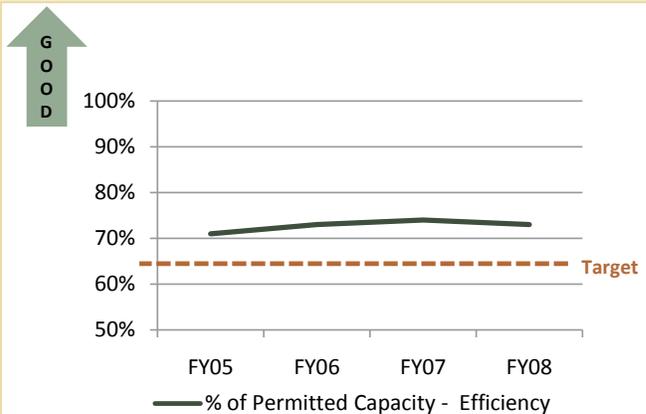
PERFORMANCE MEASURES

TREATED EFFLUENT FLOW (MG)

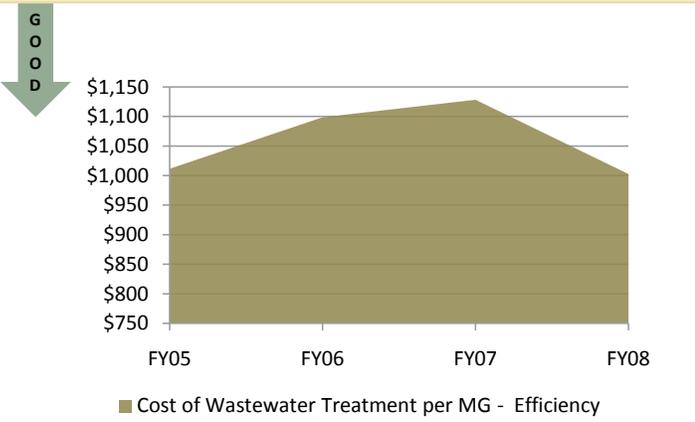
WORKLOAD



PERCENT OF PERMITTED CAPACITY



COST PER MG PRODUCED



PRIOR YEAR HIGHLIGHTS

- ★ Construction of the Wetland Park was completed and opened to the public on May 31st 2008. This park will provide habitat for native wild life and migratory bird population as well as provide an educational and passive recreational environment for visitors
- ★ Continued work on vulnerability assessment



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.

STRATEGIC PLAN LINK

Sustainable Village Government - Financially Sound Services

EXPENDITURE SUMMARY

	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Budget FY09
Personal Services	\$691,314	\$670,121	\$873,856	\$871,727	\$919,215
Operating Expenditures	1,585,593	1,990,150	1,994,131	2,299,480	2,028,978
Capital Outlay	-	-	8,233,632	534,791	9,548,190
Total Water Treatment Facility	\$2,276,907	\$2,660,271	\$11,101,620	\$3,705,998	\$12,496,383
Positions	10	10	10	10	10

STAFFING

Water Operator Apprentice	2.00
Water Operator I	2.00
Water Operator II	3.00
Water Operator III	2.00
Water Treatment Facility Supervisor	1.00
<i>Total FTE's</i>	<i>10.00</i>

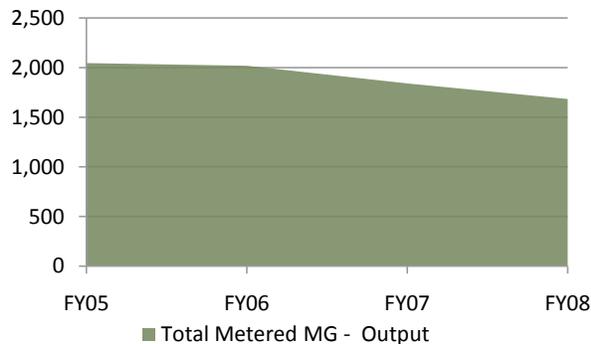
2008/2009 BROAD GOALS & OBJECTIVES

- ★ Decrease report time of lab results to government agencies
 - ✓ Prepare electronic lab reporting format and enter information into system
- ★ Reduce customer complaints/reports related to water quality
 - ✓ Begin call tracking system linked to flushing program
- ★ Increase reproduction and repeatability for equipment SOP's
 - ✓ Maintain up to date operational manuals

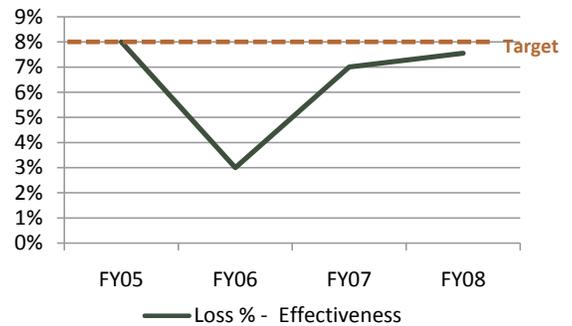
PERFORMANCE MEASURES

METERED WATER PRODUCED (MG)

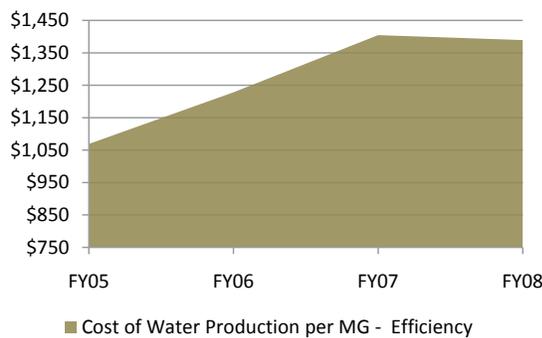
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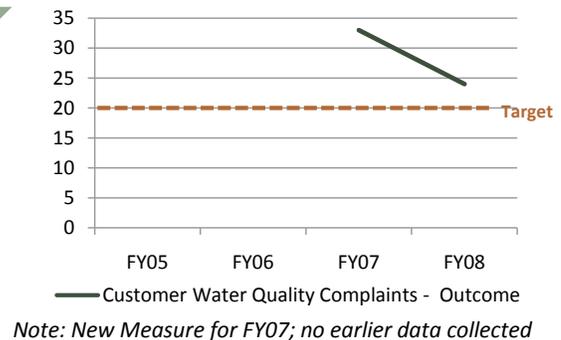
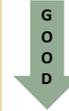
LOSS PERCENT



COST PER MG PRODUCED



WATER QUALITY COMPLAINTS



PRIOR YEAR HIGHLIGHTS

- ★ Phase I and Phase II projects were completed
- ★ Phase I included:
 - ✓ The ability to produce an additional 1.8 MGD of Drinking Water
 - ✓ A new Degasifier/Scrubber system was installed and upgrades to the existing unit was completed; this was important in maintaining a “Good Neighbor” policy
 - ✓ A new Polymer/Lime room was built and two new Lime Slakers were commissioned
 - ✓ A new Sodium Hydroxide system was installed along with a new Clearwell & Transfer Pumps/Motors
 - ✓ A new Generator was installed to provide emergency power in the event of a power outage
 - ✓ A new computer control system was installed for operator interface
- ★ Phase II included:
 - ✓ Repairs to Lime Treatment Unit #3, rebuilding of 3 Filters, replacement of the RO Elements in Trains 3, 4, & 5 and repairs to the Raw Water Main going into the RO Plant
- ★ Awarded 2007 Water Fluoridation Quality Award by the CDC



Peaceful Waters Park - Dedication May, 2008

Village of Wellington



Appendices

Fiscal Year 2008-2009

Accounting and Financial Policies

ACCOUNTING POLICIES

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 and building; public safety (police protection); public works (construction and maintenance of roads, rights of way, and other infrastructure; 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 U.S. generally accepted accounting principles, the basic financial statements present 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 as the local government providing the majority of community services and facilities for 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 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 of the Village. The District is presented as a special revenue fund type – Surface Water Management Fund.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the Village and its component unit. 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 segment 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 programs, 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, proprietary funds, and fiduciary funds, although the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining non-major governmental funds are aggregated and reported as non-major funds.

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 and fiduciary 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 to be available if they are collected 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 fees, 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 reported in the governmental funds are considered to be measurable and available only when cash is received by the Village.

DEPOSITS 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 fund maintaining its proportionate 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. Investments are stated at fair value.

The Village considers cash on hand, 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 not longer than three months.

All cash deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act", and are collateralized with eligible securities having a market value equal to a percentage of the average daily or monthly balance of all public deposits.

The Village's investment practices are governed by Chapter 218.415 of the Florida Statutes and the requirements of outstanding bond issues.

RECEIVABLES

Receivables include amounts due from other governments and others for services provided by the Village. Receivables are recorded and revenues are recognized as earned or as specific program expenditures/expenses are incurred. Allowances for uncollectible receivables are based on historical trends and the periodic aging of receivables.

INVENTORIES AND PREPAID ITEMS

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

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.

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 cost can not be determined from the available records, estimated historical cost has 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 donation. 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 fund 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 to or improve the asset. Additions and improvements to the street network are capitalized. The Village uses an asset management system to rate street condition and to quantify 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. Benefits for employees 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 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 fund 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. Those funds are the General; Planning, Zoning and Building; Recreation Programs, and Surface Water Management.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary 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 statements, 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 proceeds received, are reported as debt service 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 enabling 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 – 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 subsequent year's expenditures – represents funds set aside for future expenditures.

Designated for insurance – represents funds set aside to offset future years' insurance premium increases.

Designated for disaster recovery – represents funds set aside for future emergency and disaster recovery.

Designated for road maintenance – represents funds set aside for future maintenance of Village owned roads

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 of 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.

Taxes may be paid less a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1st following the year in which they are assessed. Delinquent taxes on real property bear interest at 18% per year. On or prior to June 1st following the tax year, certificates are offered for sale for all delinquent taxes on real property.

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 preparation of a water control plan and approval by the Board of Supervisors, bonds can be issued for the purpose of constructing the improvements. 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.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from estimates.

FINANCIAL POLICIES

REVENUES

- The Village will seek a balanced tax base through support of economic development and through annexation of a sound mix of residential and commercial development.
- The Village, recognizing the potential cash flow problems associated with property tax collection, will maintain a balanced mix of revenue sources.
- The Village will place increased emphasis on user fees to finance the costs of municipal services. The Village will maintain its various fees, and charges in a central reference manual. The Village will annually review all revenue schedules, including taxes, rates, licenses, user fees and other charges, to insure that these revenue sources are kept up to date.
- The Village will avoid dependence on temporary revenues to fund mainstream municipal services. One-time revenues will generally be used only for one-time expenditures.
- All revenues received by the Village for the purpose of stormwater management system operations and improvement shall be allocated to the Surface Water Management Fund. Such revenues shall only be used to fund operations, maintenance, rehabilitation and improvements of the stormwater

management system and debt service in support of such functions.

- All potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches). The funds necessary to match intergovernmental grants shall not exceed 5% of the net operating revenues.
- The Village will aggressively seek League of Cities policy positions and state legislation for municipally earmarked revenues and/or revenue and authorizations which are inflation-responsive and for improved property valuation methods.
- The Village will maintain water and sewer rate structures which are adequate to insure that the enterprise funds remain firmly and separately self-supporting, including the costs of operation, capital plant maintenance, debt service, depreciation and moderate system extensions. The Village will conduct a comprehensive rate study every 5 years and perform updates to these studies annually in the intervening years unless changes in the operating environment dictate a full-scope study may be necessary. Capital revenues (i.e., impact fees) will not be used to pay for operating expenses. They will be used solely for system improvements and system expansion.
- The Village will generate significant investment income by achieving and maintaining a level of cash and investment equal to at least 25% of its total assets, excluding the Agency Fund and the Account Groups.
- An administrative transfer fee shall be paid by the Enterprise Funds to the Governmental Funds for services provided. The administrative transfer fee is a reimbursement for the cost of personnel, equipment, materials, construction, facilities or service usage provided by Governmental Funds' departments. Consequently, the amount of each year's transfer fee will be based on the estimated Governmental Funds expenditures that represent direct and indirect services provided to the enterprise funds, less those that are directly billed to those funds.
- Revenue forecasts for the next five years shall be conservative and will be reviewed and updated annually.

EXPENDITURES

- All current operating expenditures will be paid for with current operating revenues. Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues or rolling over short-term debt, will be avoided.
- All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.
- The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
- All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.
- Future operating costs and maintenance will be determined to the extent estimable prior to construction of all new capital facilities.
- Before any actions are taken or agreements are entered into that create fixed costs, the current and future years cost implications (both operating and capital) will be fully determined.
- Where practical, performance measures and productivity indicators will be integrated into the budget.
- Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated annually.

CONTINGENCY AND RESERVES

- The Village will establish a contingency in each year's budget to:
 - ✓ Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
 - ✓ Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
 - ✓ Provide a local match for public or private grants, or
 - ✓ Meet unexpected small increases in service delivery costs
- The Village will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance shall be separate from the contingency and shall be determined subsequent to the start of the fiscal year.
- Reserves will be maintained at a level of at least 23 to 27% of Governmental Funds annual operating expenditures excluding transfers.

ACCOUNTS PAYABLE

This section describes the process through which the individual documents verifying purchases and the receipt of goods are brought together, reviewed and approved to assure valid payments of vendor invoices. The procedures can be grouped into daily and month-end categories. Please see Purchasing Manual for additional information on Purchasing Policy.

Daily procedures consist of the following steps:

- Receive invoices
- Process receiving documents
- Review and approve vendor invoices
- Post approved invoices to accounts payable
- Print vendor checks
- Verify the availability of funds and expense account classification
- Review, sign and distribute checks

Invoices are normally received through the mail. The receptionist opens the mail, identifies the vendor invoices, stamps them with the date received, and forwards them to Finance.

Packing slips received with shipments are verified by the department receiving the goods for accuracy. Any discrepancies are noted on the slips before they are signed off in HTE. The Finance Department then matches vendor invoices to the packing slips and to purchase orders where applicable. If invoices are received for which there are no packing slips, the invoices are sent to the departments receiving the goods for verification and approval before further processing.

When the receipts processing is completed, the Finance Department views the vendor invoices for mathematical accuracy, discount allowances, sales tax compliance, and shipping and delivery charges. The invoice is then coded with the expenditure account number to be charged when posted to the general ledger.

The vendor invoices are periodically recorded in the automated accounts payable system by the Finance Department as described in that system's user manual.

The Accounts Payable System is reviewed and total payment is compared to the Edit List. Discrepancies are investigated and corrective action taken where necessary. The invoices are then applied and an

Applied Payment Report is produced and reviewed before the checks are printed. Checks are printed as described in the Accounts Payable system user's manual and are reviewed by the Staff Accountant. Accounts Payable data is subsequently transferred into GMBA.

The Village Manager's signature is preprinted on the checks. A second signature is required on all checks over \$25,000 by a member of the Village Council. The Accounting Technician forwards the checks to Council as needed, checks are then returned to the Accounting Technician, who separates and delivers the signed check originals to the payor. Paid invoices are then filed in the vendor files, which are maintained by the Accounting Technician in Finance.

CASH MANAGEMENT

The Village's deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Acts." Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, multiplied by the depository's collateral pledging level. The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

All personnel in a position of trust are adequately insured by the Village in case of employee theft.

CASH RECEIPTS AND DEPOSITS

All support for cash and checks and corresponding verified deposit slips are received by the Staff Accountant either directly from the payor (via collection by the customer service representatives in the Recreation, PZ&B and Utility Departments) or through the mail. The Staff Accountant's responsibilities with respect to these payments are to verify the proper procedures are being followed as follows:

- Payments are received primarily through the mail (utility bills, assessments, reimbursements, user fees) or at the Village's offices (recreation fees, PZ&B fees and some walk-in utility bills) are placed in a separate folder in the vault. Deposit slips are prepared by the customer service representative in each department and checks are deposited in the bank daily by a courier (an employee). Any payments received during the day which are not to be deposited in the bank are kept in the secured area until the deposit is made.
- All monies received shall be deposited within two business days of receipt.
- All payments are identified by type (i.e., assessments, recreation fees, utility bills, reimbursements, etc.) and coded by the department responsible for receipt of payment. A copy of any support documentation is filed in the monthly cash receipts folder, along with a validating copy of the deposit slip.
- All transactions are then posted to a GMBA through daily interfaced journal entries:
- The Staff Accountant verifies the daily departmental activity worksheet against all deposits slips. The deposit slips are then verified against deposit information provided by the bank on the "on-line banking application."
- Deposit slips along with supporting documentation are then grouped by month and maintained in the Village's records in accordance with retention requirements.

ASSESSMENT RECEIPT FORMS

The billing and collection of all tax assessments is consolidated in the Office of the County Tax Collector. These assessments are collected in annual installments together with interest and collection costs in

an amount sufficient to meet the annual operating budget and debt service requirement of each taxing entity (unit of development). Periodically, tax assessments funds are electronically deposited into the Village's operating account and supporting transmittal information is sent to the Village from the County's Tax Collector.

Based upon the supporting documentation, the Staff Accountant analyzes and divides the tax assessments in accordance with the approved budgets for each taxing entity (unit of development) of the Village by use of a spreadsheet, which provides the following information for each taxing entity:

- Date of transmittal
- Receipt number
- Type of assessment (current or delinquent)
- Amount of assessment for operating and debt service
- Gross and net amounts
- Discounts and commissions paid
- Interest earned
- Totals by receipt and year to date
- Amounts to be distributed to separate debt service accounts

Based on the data generated on the spreadsheet, journal entries are entered into GMBA. The applicable portion of the tax assessments which provide coverage for debt service are forwarded to the appropriate separate accounts as required by note agreements via wire transfer.

The journal entry and transmittal information is filed in a Tax Assessment file for year-end audit and retained in the records of the Village in accordance with retention requirements.

PETTY CASH

The Village maintains petty cash boxes for regular operation, customer service, recreation and PZB. The balances maintained in each account are a maximum of \$1,000. All disbursements from petty cash require appropriate supporting documentation:

- Payment Amount
- Payment Date
- Description of Expenditure
- Account Number
- Proper Authorization

The Management Analyst is responsible for the verification of payments made from the petty cash accounts, replenishment of the funds and the reconciliation of the account balances on a monthly basis.

The procedures to reimburse the petty cash funds are as follows:

- The Accounting Technician prepares a disbursement form which contains the following information:
 - ✓ Disbursement Date
 - ✓ Name of the Payor
 - ✓ Description of Disbursement
 - ✓ Account Number and Amount

The petty cash supporting documentation is attached to the completed disbursement form. Replenishment requisitions are reviewed and approved by the Deputy Director of Administrative and Financial Services.

BANK ACCOUNT RECONCILIATION PROCEDURES

MASTER ACCOUNT AND INVESTMENT ACCOUNTS:

The Staff Accountant receives both cash and investment bank statements and reconciles these bank statements with the pooled cash and investment accounts by performing the following procedures:

- On a daily basis, bank activity is downloaded from the Village's disbursement account. As checks clear the bank, they are cleared in HTE.
- At the end of each month, an outstanding check report is run from HTE that details all outstanding checks. This outstanding check list is used in the bank reconciliation process.
- Each deposit of the Village is listed on the Monthly Cash Summary Report, along with the appropriate fund and offsetting general ledger number. The Cash Summary Report is totaled. The deposits from the Monthly Cash Summary and from the prior month's Deposits in Transit are compared to the bank statement's listing of deposits. Outstanding deposits are then shown as Deposits In Transit on the bank reconciliation report. All other variances are researched and correcting journal entries are prepared.

Direct deposits that are electronically transferred into the employees accounts clear the bank account immediately. Payroll checks that are issued will appear in the "Checks Paid This Statement" section of the bank statement. Outstanding payroll checks are then shown as Outstanding Checks on the bank reconciliation report. All other variances are researched and correcting journal entries are prepared. In addition, the total amounts deducted from the employees' checks for deferred compensation are electronically transferred from our bank account. These amounts are also compared to the payroll transaction registers in the same manner as described above.

- Investment transactions from the investment bank accounts are reviewed and journal entries are prepared, which account for changes in investment amounts, interest earned, investment banking fees and any gains and losses on matured investments.
- The bank statement includes several other areas of activity, which may not be reflected in the general ledger, such as Master Card and Visa charges and credits, bank service charges and printing costs, checks returned for insufficient funds and wire transfers for principal and interest on the bonds. Each of these items on the bank statement must be researched and journal entries prepared as needed. If the items are not reflected in the general ledger, the items are listed as reconciling items on the bank reconciliation report.
- The total cash and investments as shown on all bank statements, plus and/or minus the outstanding checks, deposits in transit and other reconciling items should then agree with the combined total of all pooled cash account balances. There are approximately fifteen pooled cash accounts. Any variances are researched and journal entries prepared, as necessary.
- The bank reconciliation report is reviewed for completeness and accuracy by the Deputy Director of Administrative and Financial Services.

ACCOUNTS RECEIVABLE

The Village maintains accounts receivable balances from invoices prepared by the Village for pass-through charges billed to and paid by the Village which are the responsibility of third parties. An accounts receivable file is maintained for all outstanding invoices. Finance is also responsible for the aging and collections of outstanding amounts receivable. Accounts receivables are reconciled quarterly as part of the quarterly balance sheet analysis.

FIXED ASSET ACCOUNTING AND CONTROL

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 significant value test is important because the Village has many assets that are tangible and long-lived, but whose value is so small that the time and expense to maintain detailed accounting and inventory records for them is not justified.

Fixed assets are recorded at historical cost. Historical cost is measured by the amount of consideration given or received and includes the following:

- Purchase costs before trade-in allowances and less discounts
- Job order costs if constructed by personnel of the Village
- Professional fees of attorneys, architects, engineers, appraisers, surveyors, feasibility studies, and the like.
- Site preparation costs such as clearing, leveling, filling, and demolition of unwanted structures
- Fixtures attached to a building or other structure
- Transportation and installation charges
- Any other expenditure required to put the asset into its intended state of use.
- Donated assets are capitalized at their fair market value at the time received.

CLASSIFICATION AND RECORDING

Items to which the Village has title and meet the criteria will be entered into the accounting records as fixed assets.

Governmental Fixed Asset Classifications – These assets are depreciated on a straight-line basis over the estimated useful lives with the exception of Canals and Roads. Canals are treated as a permanent land improvement and are not depreciated. Roads are under the “Modified Approach” of depreciation. The Modified Approach allows governments to record the current cost of preserving eligible infrastructure in lieu of depreciation. To use this approach, we maintain an up-to-date inventory of eligible infrastructure assets. Condition assessments must be performed at least every three years and the annual amount to maintain and preserve the eligible infrastructure assets at or above a prescribed level is estimated. Documentation that the Village is providing sufficient maintenance efforts to preserve the assets is also maintained.

Enterprise Funds Fixed Asset Classifications - These assets are depreciated on a straight-line basis over the estimated useful lives.

ASSET CONTROL

The Village maintains a fixed asset system, which is part of the HTE software system (Asset Management II) containing detailed records for each fixed asset. The original invoice and a non-negotiable copy of the check are kept to support each record. These records contain the following information:

- Asset Identification number
- Description of asset
- Physical location – (General Location)
- Asset Group
- Asset Category & Class
- Sub Account (type of asset)
- Custodian responsible for the asset (Employee ID#)
- Name, make, or manufacturer
- Year and/or model
- Manufacturer's serial number or vehicle identification number
- Date acquired
- Cost or value at date of acquisition
- Purchase order number
- Asset tag number
- Asset ownership (Government or Proprietary)
- Percent owned (100%)
- New/Used
- Method of Acquisition (Purchased or donated)
- Check date
- Check number
- Wellington vehicle # (F#)
- Depreciable (Yes or No)
- TPP or Non TPP (District)
- Commodity Code

This information is entered into the Asset Management II System from the Purchasing module. All purchases charged to fixed asset general ledger accounts are listed as pending assets. After review by the Purchasing Department, the assets are posted into the Asset Management II System. At disposition, the full circumstances of the disposition of the item are entered into the system as well as any other pertinent information.

PHYSICAL TAGGING

Machinery, mobile equipment, office furniture, and equipment (TPP) are physically tagged with fixed asset control numbers per applicable state law. The purpose of tagging the fixed assets is to aid in obtaining a record of the property belonging to the Village in order to improve control and financial reporting.

All information regarding the purchase or acquisition of a fixed asset is obtained by the Accounting and Treasury Department at the time the purchase or acquisition is made. The department is responsible for preparing the Pending Asset Worksheet Form and assigning the next sequentially numbered identification tag. Once the department obtains the manufacturer, make, model and serial number or vehicle identification number and affixes the tag, the information is entered into the pending asset in HTE Asset Management II (AM2). All information is checked for accuracy and posted to the general ledger by the department.

CONSTRUCTION IN PROGRESS

In some cases a construction project is included in the budget. Each major construction project is assigned a project number that corresponds with a specific General Ledger number. As the project is being completed, it is approved by the Director of Environmental and Engineering Services and payments are made, the information is kept in a "Construction In Progress" account. Purchasing compares expenditures to approved bids. Any approved change orders are taken into consideration and all CIP costs are monitored with any changes from the original bid investigated. When a payment request has met all requirements, it is approved by the Director of Environmental and Engineering Services and it is paid and charged to a CIP general ledger account through the accounts payable process. The CIP accounts are balanced quarterly. At year-end, project status is analyzed and completed projects are transferred to fixed assets as appropriate. Interest is capitalized on construction projects in accordance with GAAP. If applicable, at year-end, any contract retainage is booked recognizing the future liability. See CIP manual for additional information on the CIP process.

DISTRIBUTION LINES

A maze of underground transmission lines supply customers with potable water and relieves them of wastewater. The system also includes force mains and lift stations. As developers begin construction in sub-divisions, the existing water and wastewater systems are expanded through developer contributions. Upon completion of the lines, the developers donate them to the Village and they become the Village's responsibility to maintain them. In some cases, usually force main or lift station expansions, the Village absorbs the cost of installation; therefore these are not considered as contributions.

As sub-divisions, main relocation or expansion projects are completed; the following steps are taken to insure that all lines have been properly accounted for:

CONTRIBUTIONS

- When the lines are accepted by Palm Beach County HRS Department, the Village accepts the responsibility and ownership of the lines.
- The developer provides the value of the lines (generally supported by construction contract costs) to be used by the Village to recognize the contribution and asset.
- The information for the new lines is submitted to the Village Council for formal acceptance.
- As soon as the lines are accepted, Customer Service places the accounts on stand-by status.
- At the end of the fiscal year, in conjunction with audit preparation, a study is completed, comparing records from Customer Service, Engineering, Utility Departments and Village Council Packets to insure all dedicated lines have been accounted for properly and all records are complete.

NON-CONTRIBUTIONS (VILLAGE INSTALLATIONS)

These types of distribution system enhancements are completed as Construction in Progress (CIP) Projects.

- These projects are approved by management and the Village Council through the budget process.
- When the project is completed, the total value (actual construction costs incurred by the Village) of installation will be recognized as an asset.

METERS

The following is the process used to determine the Fixed Asset Value of installed meters as of the end of each fiscal year:

The records for all meters in the ground and reflected in the Utility Billing system as of the last day of the fiscal year, are extracted from the Utility Billing system files is printed out at year-end. The listing includes the following: regular accounts, service address, and connects. The listing of these records is sorted by

fiscal year installed and meter size using the date installed as the guide. The Utility Customer Service representatives are responsible for updating the Utility Billing system each time a meter is changed out.

By viewing the current year's invoices, the current pricing is available for calculating the current year's inventory. Depreciation is calculated on a 10-year life basis. All meters that are 10 years old become fully depreciated. The Village uses straight-line depreciation with ½ year taken in year of acquisition and ½ year taken in year of disposal.

A grand total of the value of all the installed meters and the related accumulated depreciation is calculated and compared to existing general ledger balances as of September 30 and adjustments made accordingly.

ANNUAL FIXED ASSET INVENTORY

The existence and condition of all fixed assets owned by the Village are verified annually through a physical inventory. A master listing of all fixed assets, separated into groups by location, is generated and physically verified to each asset listed. If an asset appears on the listing, but is not at the location, a search is made for the item and the discrepancy is brought to the attention of the Department Manager for further investigation. If it is never found, it will be removed from the fixed asset system as stolen. If new items appear in the location but do not appear on the inventory listing, investigation is done to determine ownership by the Village. If ownership is verified, the item is added to the inventory and fixed asset records.

ASSET DISPOSAL

The Village has the discretion to classify as surplus any of its property that is obsolete or the continued use of which is uneconomical, unsafe, or inefficient, or which no longer serves a useful function. The following procedures are performed annually with respect to surplus property:

- Each department identifies and requests to dispose of surplus or obsolete equipment.
- A bid form with the specifications for the equipment to be sold is prepared by the Purchasing Department.
- A list of proposed items to be offered for sale is presented to the Village Council prior to the notice of bid request.
- A notice of bid request is published.
- Sealed bids are obtained from interested parties for equipment that will not be used on a trade-in.
- Sealed bids received from interested parties are publicly opened at a preannounced time and location.
- The highest qualified bid is selected.

Authority for the disposal of property is recorded in the minutes of regularly scheduled meetings of the Village Council.

RECONCILIATION

Quarterly and annually a reconciliation of all Fixed Asset and CIP general ledger accounts is performed and compared to the general ledger and the Asset Management II system. Any discrepancies are researched and corrected.

PAYROLL AND PERSONNEL ADMINISTRATION

For most local governments, personal service costs (payroll and related fringe benefits) constitute the single largest category of expenditures. Proper control over and accounting for personal service costs is therefore vital to financial control. Effective payroll administration begins well before the preparation of payroll checks.

The payroll procedures of the Village are designed to permit the accurate and timely transmission of the payroll to the Village's bank and issuance of direct deposit advice slips or physical checks. To achieve these objectives, the following records are used:

- Personnel Records – Human Resources maintains the personnel records.
- Time Sheets – A record of the hours to be paid to each non-exempt employee in the various activities in which the Village engages. The Village uses an electronic timekeeping system to record the hours.
- Payroll Register – A permanent record detailing the gross earnings, deductions and net pay for each employee. This is part of the detailed computer based records for each employee which include various personnel information, such as date of employment, rate of pay, authorized deductions, personal exemptions claimed, accrued leave time and earnings, deductions and withholdings per pay period and year to date.

Payroll procedures are presented in the following sections.

- Payroll Changes
- Withholding Exemption Certificates
- Benefit Hours Balance Report
- Biweekly Payroll Preparation
- Leave Buy-Back Payroll
- Adjustment Payroll
- Employee Deductions
- End of Month Procedures
- End of Quarter Procedures
- End of Year Procedures

PAYROLL CHANGES

Employment Services will maintain changes in pay rate, promotion, demotion, transfer, leave of absence with or without pay, temporary suspension from duty, and the like.

Either Human Resources, the Payroll Specialist, or the Benefits Specialist will maintain changes to taxes, deductions or benefits which affecting the processing of gross earnings, for either a new employee or an existing employee. The changes will only be made upon receipt of a completed and approved form authorizing the change.

An independent review is performed to verify that the changes have been made and entered correctly into the database.

WITHHOLDING EXEMPTION CERTIFICATES

Federal income tax regulations require an employer to withhold income taxes from all employees based upon their earnings for a payroll period and the exemptions claimed by employees on the withholding certificates. The following procedures are applicable.

- Request each new employee to complete the applicable federal form and submit to Employment Services.
- Request all present employees to prepare and submit revised withholding exemption certificates when there is a change in their exemptions/status.
- Forward documents to the Payroll Specialist for entry on an employee's payroll record.

ACCRUAL REGISTER

This report accounts for time being accrued and time used for sick, vacation and holidays. Every Supervisor/ Manager has web-based access to the accrual register after each payroll has been completed.

Payroll Preparation

The Village's pay period covers a two week cycle beginning at 12:01 AM on Saturday and ending 14 days later at 12:00 midnight on Friday. The Village's normal workweek is 40 hours.

Procedures related to the preparation of biweekly payroll are as follows:

- Human Resources and the Payroll Specialist update the personnel records database for all new employees and for changes to existing employee records (i.e., rate/salary, deductions) based upon approved documentation.
- The Payroll Specialist prints, reviews and downloads time sheets biweekly from timekeeping system.
- The time sheets are totaled and reviewed for accuracy, proof of electronic supervisor approval, and consistency of codes. In the event of an incorrect timesheet, correspondence with be sent to the supervisor to ensure that the timesheet is corrected in a timely manner.
- A file containing timesheet data is exported into HTE.
- "Hours Proof" and "Employees Without Hours" reports are generated and reviewed. Totals from HTE are compared to totals from the timekeeping system.
- The automated payroll system is utilized in processing the payroll calculations, the register, advice slips and related reports. These reports are reviewed by the Payroll Specialist and retained as needed.
- The Payroll Specialist enters and balances the deferred compensation deductions and net payroll to the payroll register for direct deposit through ACH to the Village's bank. The Payroll Specialist will transmit the file electronically.
- Accounts Payable check requests are prepared automatically in HTE by the Payroll Specialist as part of the payroll process, for garnishments, child support and other deductions. These requests are submitted to accounts payable for processing. The payroll tax deposit is transmitted to the IRS via an ACH Transfer in accordance with federal tax deposit requirements. A journal entry prepared by the Payroll Specialist and is booked into HTE and approved by the Staff Accountant.
- Direct deposit advice slips (informing the employee of his earnings, deductions and accrued leave) and checks are generated for distribution to employees on payday (Friday) by the Department/ Division Directors.
- The general ledger file is created and an edit list is generated and updated into HTE. The employer contribution for FRS (Florida Retirement System) and FICA are checked by the Accounting Technician for the proper distribution into the different funds. The final edit is reviewed and approved by the Staff Accountant prior to posting to the general ledger.
- A Payroll Register report is printed and reviewed by the Payroll Specialist.
- The Payroll Specialist verifies direct deposit amount to the payroll register, logs on to the system, and electronically transmits direct deposit and 457 contribution data and federal taxes.
- Payroll Specialist generates payroll checks and direct deposit advice slips.
- Checks and advice slips will be given directly to the person responsible for distribution on Friday. This person cannot be someone who has control over processing payroll.
- Payroll Specialist updates payroll journal entry into the General Ledger system (GMBA) after verifying Edit List is accurate.

PAYROLL ADJUSTMENTS

If an employee's pay is incorrect, or a manual payroll check has to be issued and/or updated, the payroll record and the general ledger are corrected through the payroll adjustment procedure utilizing the automated payroll system. All approvals, self reviews, supervisory reviews and approvals shown under payroll preparation is applicable to this activity as well.

LEAVE BUY-BACK

Employees are eligible to be paid for unused leave time at termination of employment or at the end of each fiscal year in accordance with policy contained in the Personnel Manual. Eligible employees are those employed for a minimum of 90 days as of September 30th or those having previously taken the minimum leave requirement during the fiscal year. Employees meeting these requirements are notified by Employment Services and verified by the Payroll Specialist of available leave time following the last regular payroll cycle in September.

Upon written authorization from individual employees indicating the amount they wish to buy back, a separate payroll is prepared and transmitted prior to the last regular payroll in September. Any leave hours paid are deducted from the employee leave accrual balance. The payroll is also subject to all approvals, self reviews, supervisory reviews and approvals shown under Payroll Preparation.

EMPLOYEE DEDUCTIONS

The Village participates in various Deduction Plans with each plan described in detail within the Personnel Manual. For example, the Village provides various benefits to its employees in the form of medical, dental and life insurance of which the employee is required to contribute a certain amount depending upon the selected coverage. In addition, the Village participates with other third parties whereby deductions are taken out for United Way, Deferred Compensation, garnishments and child support payments.

Each deduction is supported by a source document, which is retained in the employee's personnel file. This information is then entered into the database by the Payroll Specialist and independently reviewed.

The Village is participating in two plans, which defer certain payroll taxes. They are (1) a Section 125 Plan for medical, dental and life insurance premiums and (2) a 457 Deferred Compensation Plan. As applicable, each deduction may or may not be subject to the deferral of payroll taxes.

MONTHLY PROCEDURES

The following functions are performed by the Payroll Specialist at each month end.

- Complete automated month-end closing process as described in the payroll system user's manual.
- Generate the following reports in HTE as part of the automated month-end closing process:
 - Workman's Compensation by insurance code and department
 - Deductions by benefit plan and category
 - Labor by department worked
 - Retirement report
 - Overtime report
- The following items are automated and submitted to Accounts Payable for payment:
 - Florida Retirement System liability
 - Disability premium
 - Dental, medical (PPO, HMO & COBRA) and life insurance premiums (reconcile to invoices and adjust for employee for additions and deletions.)
 - Garnishments

QUARTERLY PROCEDURES

At the end of each calendar year quarter (March 31, June 30, September 30 and December 31), the Payroll Specialist performs the following jobs:

- Print 941 report and summary, calendar YTD labor earnings detail and fiscal YTD labor distribution by department.
- Prepare Florida Unemployment Compensation Quarterly Tax and Wage Report.
- Prepare Form 941, Employee's Quarterly Federal Tax Return.

The Payroll Specialist reconciles all balances reported on the quarterly reports to the quarterly payroll per the general ledger. The Deputy Director of Administrative and Financial Services reviews and signs tax forms. All quarterly reports are filed timely with appropriate agency.

YEAR-END PROCEDURES

At the end of the calendar year, the Payroll Specialist:

- Calendar year wage reports are generated. The Payroll Specialist reviews and balances the various wage totals to the quarterly 941's and to the wages as posted to the general ledger.
- Prints Form W-2, Wage and Tax Statement and Form W-3, Transmittal of Income and Tax Statements for submittal to the Internal Revenue Service. The Assistant Finance Director reviews and signs all information submitted to the IRS.
- Delivers or mails the W-2 forms to employees prior to January 31st of each year.
- Year-end closing procedures for the automated payroll system are performed as described in the payroll system user's manual.
- An independent review of selected W-2's is performed to ensure reasonability of wages reported on Form W-2. Each senior staff member, council member, and the payroll specialist will be reviewed.

PAYROLL AUDIT

A random sample of 15 employees and the Village Manager are selected so that their paycheck can be audited in detail.

Timesheets for non-exempt employees are pulled from the timekeeping system and gross wages and taxes are recalculated.

Any deductions from an employee's paycheck (ex. Health insurance, dental insurance, etc.) are traced to the employee's personnel files to ensure that all deductions are supported by adequate source documentation.

DEBT

- Total debt service, with the exception of special assessment debt, will not exceed 10% of net operating revenues.
- Before any long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.
- Overall net debt will not exceed 5% of assessed valuation and overall net debt per capita will not exceed \$1,000 or 10% of per capita income, whichever is lower.
- Proceeds from long-term debt will not be used for current, on-going operations.
- Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
- Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.
- Where ever possible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.
- The Village will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.
- Good communication with investment bankers, bond counsel, and bond rating agencies will be maintained and a policy of full disclosure on every financial report and bond prospectus will be followed.

FINANCIAL INFORMATION & BUDGET SCHEDULES

ADOPTED BUDGET FISCAL YEAR 2008/2009

	GENERAL FUND			SPECIAL REVENUE FUNDS			
	General Fund	Public Safety	Emergency Operations	PZ&B Operations	Surface Water Mgmt	Recreation Programs	Gas Tax Operations
REVENUES							
Taxes:							
Ad Valorem Taxes - 2.34	\$16,021,022						
Non Ad Valorem Assessments					3,577,758		
Utility Taxes	3,145,000						
Franchise Fees	3,551,200						
Local Comm Services Tax	2,600,000						
Intergovernmental	4,573,000						1,116,000
Licenses & Permits	255,200			2,972,278	5,000		
Fines & Forfeitures	160,000			125,000			
Charges for Services	134,000			450,000	329,918	1,839,499	
Miscellaneous				55,000	25,000		
Impact fees							
Interest	684,000			218,000	64,000	73,000	30,000
Subtotal	31,123,422			3,820,278	4,001,676	1,912,499	1,146,000
Transfers:							
Transfers in from Water/WW	1,480,000						
Transfers in from Surface Water Management							
Transfers in from Solid Waste	2,351,073						
Total Other Transfers In		6,972,301	53,000	1,631,195		8,503,482	1,256,971
Transfers in for Debt Service							
Transfers in for Capital							
Indirect Cost Allocation	5,259,751						
Transfers in from General Fund / Roads Funds							
Total Transfers In	9,090,824	6,972,301	53,000	1,631,195		8,503,482	1,256,971
TOTAL REVENUES	\$40,214,246	\$6,972,301	\$53,000	\$5,451,473	\$4,001,676	\$10,415,981	\$2,402,971
EXPENDITURES							
General Government	9,086,422						
Village Council	5295,467						
Village Manager	751,166						
Village Clerk	1,200,199						
Broadcasting	162,705						
Information Technology	1,236,144						
Administrative Services:							
Administration	329,291						
Support Services	483,867						
Lobby	133,807						
Economic Development	4,300						
Printing & Graphics	160,401						
Financial Services:							
Accounting & Treasury	1,039,372						
Budget & Reporting	220,380						
Compensation & Benefits	440,121						
Purchasing	448,570						
Risk Management	1,056,750						
Legal	565,000						
Human Resources	498,882						
Total General Government	9,086,422						
Public Safety		6,972,301					
Law Enforcement		6,972,301					
Operations & Public Works	6,516,967				1,963,746		
Public Works	4,298,796						
Public Works Administration	217,104						
Fleet & Equipment Maintenance	506,823						
Building Maintenance	1,115,378						
Landscape Maintenance	2,459,491						
Environmental Services/BMP					301,077		
Surface Water Management					1,662,669		
Total Public Works	4,298,796				1,963,746		
Engineering Services & GIS	1,097,027						
Engineering Services	788,414						
GIS	308,613						
Planning, Zoning and Building				3,841,773			
Total Physical Environment	6,516,967			3,841,773	1,963,746		
Transportation - Roadways							1,710,360
Roadways							1,710,360
Emergency Operations			53,000				
Culture & Recreation						6,222,114	
Capital Outlay	171,703			107,010	86,920	31,510	171,470
TPP & Fixed Assets	171,703			107,010	86,920	31,510	171,470
General Government			0				
Parks & Recreation							
Parks Impact							
Gas Tax Capital							
Roads Impact							
Surface Water Management							
Debt Service							
Non-Departmental:	226,120						
Total Non-Departmental	226,120						
Contingency	6,045						
Transfers Out:							
Indirect Cost Allocations				1,502,690	790,163	2,445,757	521,141
To Fund Recreation Operations	8,503,482						
To Fund Road Operations	1,256,971						
To Fund P&Z/Code Operations	1,631,195						
Transfers Out to Capital Fund					338,625	1,181,250	
To Fund Emergency Operations	53,000						
To Fund General Debt Service	46,200					35,350	
To Fund Public Safety	6,972,301						
To Fund Gas Tax Road Capital	3,170,940						
To Fund Recreation Impact Fees	2,082,500						
To Fund Roads Impact Fees	490,400						
Reimbursement to General Fund							
Total Transfers Out	24,206,989			1,502,690	1,128,788	3,662,357	521,141
Hurricane Reserve							
Increase/Decrease to Reserves					822,222	500,000	
TOTAL EXPENDITURES	\$40,214,246	\$6,972,301	\$53,000	\$5,451,473	\$4,001,676	\$10,415,981	\$2,402,971

GENERAL GOVERNMENTAL FUNDS

CAPITAL FUNDS					Proposed FY 08/09	Adopted FY 07/08	REVENUES
Recreation Impact Fees	Gas Tax Capital	Road Impact Fees	Capital Improvement	Debt Service			
					\$16,021,022	17,357,103	Taxes:
					3,577,758	3,577,758	Ad Valorem Taxes - 2.34
							Non Ad Valorem Assessments
					3,145,000	3,360,000	Utility Taxes
					3,551,200	3,400,000	Franchise Fees
	805,000				2,600,000	2,860,920	Local Comm Services Tax
					6,494,000	7,167,000	Intergovernmental
					3,232,478	3,811,950	Licenses & Permits
					285,000	253,000	Fines & Forfeitures
					2,619,417	3,405,841	Charges for Services
					214,000	330,000	Miscellaneous
368,950		250,000			618,950	1,463,473	Impact fees
275,000	121,000	101,000			1,566,000	2,331,000	Interest
643,950	926,000	351,000			43,924,825	49,318,045	Subtotal
					-	-	Transfers:
					-	764,878	Use of Reserves
					1,480,000	1,873,200	Transfers in from Water/WW
					-	-	Transfers in from Surface Water Management
					2,351,073	305,953	Transfers in from Solid Waste
2,082,500	3,170,940	490,400	1,519,875	2,153,700	27,834,364	37,845,569	Total Other Transfers In
					-	2,152,100	Transfers in for Debt Service
					-	2,606,141	Transfers in for Capital
					5,259,751	4,330,012	Indirect Cost Allocation
			0		-	33,087,328	Transfers in from General Fund / Roads Funds
2,082,500	3,170,940	490,400	1,519,875	2,153,700	36,925,188	44,354,734	Total Transfers In
\$2,726,450	\$4,096,940	\$841,400	\$1,519,875	\$2,153,700	80,850,013	\$94,437,657	TOTAL REVENUES
							EXPENDITURES
					9,086,422	10,018,332	General Government
					\$295,467	750,072	Village Council
					751,186	296,179	Village Manager
					1,200,199	1,214,479	Village Clerk
					162,705	164,232	Broadcasting
					1,296,144	1,328,950	Information Technology
					0	-	Administrative Services:
					329,291	303,149	Administration
					483,867	728,182	Support Services
					133,807	-	Lobby
					4,300	-	Economic Development
					160,401	266,692	Printing & Graphics
					0	-	Financial Services:
					1,039,372	1,021,310	Accounting & Treasury
					220,380	198,782	Budget & Reporting
					440,121	538,584	Compensation & Benefits
					448,570	377,958	Purchasing
					1,056,750	1,348,050	Risk Management
					565,000	750,000	Legal
					498,882	476,291	Human Resources
					9,086,422	10,018,332	Total General Government
					6,972,301	6,457,161	Public Safety
					6,972,301	6,457,161	Law Enforcement
					8,480,713	7,039,524	Operations
					4,298,796	-	Public Works
					217,104	515,403	Public Works Administration
					506,823	515,403	Fleet & Equipment Maintenance
					1,115,378	848,113	Building Maintenance
					2,459,491	1,625,562	Landscape Maintenance
					301,077	295,075	Environmental Services/BMP
					1,662,669	1,602,570	Surface Water Management
					6,262,542	4,886,723	Total Public Works
							Engineering Services & GIS
					788,414	938,245	Engineering Services
					308,613	-	GIS
					3,841,773	4,306,369	Planning, Zoning and Building
					12,322,486	11,345,893	Total Physical Environment
					1,710,360	1,672,062	Transportation - Roadways
					1,710,360	1,672,062	Roadways
					-	-	Emergency Operations
					53,000	60,000	Emergency Operations
					6,222,114	7,825,067	Culture & Recreation
					-	-	Capital Outlay
1,260,000	3,779,948	-	1,519,875	-	7,128,436	10,356,694	Capital Outlay
			0		568,613	1,026,300	TPP & Fixed Assets
			1,181,250		-	509,250	General Government
					1,181,250	936,891	Parks & Recreation
1,260,000	3,779,948				1,260,000	131,250	Parks Impact
					3,779,948	2,760,503	Gas Tax Capital
			0		-	3,832,500	Roads Impact
			338,625		338,625	1,160,000	Surface Water Management
				2,153,700	2,153,700	2,760,866	Debt Service
					226,120	219,000	Non-Departmental:
					226,120	219,000	Total Non-Departmental
					6,045	816,000	Contingency
					-	-	Transfers Out:
					5,259,751	4,330,012	Indirect Cost Allocations
					8,503,482	8,873,591	To Fund Recreation
					1,256,971	6,623,135	To Fund Road Operations
					1,631,195	1,934,225	To Fund P&Z/Code Operations
					1,519,875	2,606,141	Transfers Out to Capital Fund
					53,000	112,309	To Fund Emergency Operations
					2,153,700	2,152,100	To Fund General Debt Service
1,466,450	115,300	490,400			6,972,301	6,457,161	To Fund Public Safety
					3,170,940	5,467,305	To Fund Gas Tax Road Capital
					2,082,500	-	To Fund Recreation Impact Fees
					490,400	3,619,602	To Fund Roads Impact Fees
1,466,450	115,300	490,400			33,094,115	42,175,581	Reimbursement to General Fund
					-	-	Total Transfers Out
					-	-	Hurricane Reserve
					1,874,914	731,001	Increase/Decrease to Reserves
\$2,726,450	\$4,096,940	\$841,400	\$1,519,875	\$2,153,700	\$80,850,013	\$94,437,657	TOTAL EXPENDITURES

STATEMENT OF ACTIVITIES

Function/Program Activities	Expenses	Indirect Expense Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:					
General government	\$ 10,385,722	\$ (4,041,267)	\$ -	\$ -	\$ 85,916
Public safety	5,719,752	751,521	247,497	13,199	-
Planning and development	4,196,096	1,091,657	3,835,891	-	-
Engineering and public works	5,916,475	(2,561,381)	788,135	-	-
Surface water management	1,994,542	649,027	3,157,024	-	5,018,617
Transportation	2,702,582	281,065	668,750	1,586,205	264,000
Culture and recreation	10,010,036	1,606,110	2,548,536	2,303,060	-
Interest on long-term debt	983,376	-	-	-	-
Total governmental activities	41,908,581	(2,223,268)	11,245,833	3,902,464	5,368,533
Business-type activities:					
Utility system	11,747,934	2,055,000	13,459,355	1,170	713,453
Solid waste	2,145,953	168,268	2,834,369	777,506	-
Total business-type activities	13,893,887	2,223,268	16,293,724	778,676	713,453
Total government	\$ 55,802,468	\$ -	\$ 27,539,557	\$ 4,681,140	\$ 6,081,986

General revenues:
 Taxes:
 Property taxes
 Franchise fees
 Utility taxes
 Sales tax
 Grants and contributions not restricted
 to specific programs
 Investment earnings
 Other
 Total general revenues

Change in net assets
 Net assets, beginning of year
 Net assets, end of year

YEAR ENDED SEPTEMBER 30, 2007Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total
\$ (6,258,539)	\$ -	\$ (6,258,539)
(6,210,577)	-	(6,210,577)
(1,451,862)	-	(1,451,862)
(2,566,959)	-	(2,566,959)
5,532,072	-	5,532,072
(464,692)	-	(464,692)
(6,764,550)	-	(6,764,550)
(983,376)	-	(983,376)
<u>(19,168,483)</u>	<u>-</u>	<u>(19,168,483)</u>
-	371,044	371,044
-	1,297,654	1,297,654
-	1,668,698	1,668,698
<u>(19,168,483)</u>	<u>1,668,698</u>	<u>(17,499,785)</u>
18,591,345	-	18,591,345
3,512,575	-	3,512,575
6,130,417	-	6,130,417
3,957,168	-	3,957,168
1,604,210	-	1,604,210
3,644,017	3,563,790	7,207,807
626,192	-	626,192
<u>38,065,924</u>	<u>3,563,790</u>	<u>41,629,714</u>
18,897,441	5,232,488	24,129,929
<u>148,569,175</u>	<u>138,313,430</u>	<u>286,882,605</u>
<u>\$ 167,466,616</u>	<u>\$ 143,545,918</u>	<u>\$ 311,012,534</u>

GOVERNMENTAL OPERATING BUDGET COMPARISON BY FUND

	General Fund			Special Revenue Funds			Capital Funds		
	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009
Revenues									
Property Taxes									
Ad Valorem Taxes	\$ 18,591,345	\$ 17,412,203	\$ 16,021,022						
Non Ad Valorem Assessments	-			\$ 2,862,096	\$ 3,572,397	\$ 3,577,758			
Utility Taxes	3,428,003	3,433,777	3,145,000						
Franchise Fees	3,512,575	3,492,742	3,551,200						
Local Communication Services Tax	2,702,414	2,751,010	2,600,000						
Intergovernmental Revenue	5,029,031	4,687,703	4,573,000	9,803,344	2,560,070	1,116,000			\$ 805,000
Licenses and Permits	878,969	466,355	255,200	3,253,646	2,810,280	2,977,278			
Fines & Forefeitures	167,845	196,699	160,000	579,594	416,383	125,000			
Charges For Services	-	-		2,223,313	2,119,644	2,619,417			
Interest Income	1,812,137	1,260,580	684,000	1,831,880	1,615,795	385,000			497,000
Miscellaneous Revenues	208,616	326,423	134,000	417,576	359,250	80,000			
Impact Fees	-	-		1,280,370	676,742	-			618,950
Use of Reserves				-	-	(1,322,222)			(552,692)
Transfers In	15,798,424	12,888,059	9,090,824	10,660,000	18,978,679	11,391,648			7,263,715
Bonds Issued									
Sale of Capital Assets	13,348	400							
Total Revenues	\$ 52,142,707	\$ 46,915,951	\$ 40,214,246	\$ 32,911,819	\$ 33,109,240	\$ 20,949,879	\$ -	\$ -	\$ 8,631,973
Expenditures									
General Government	\$ 9,928,265	9,228,587	9,086,422						
Public Safety	5,719,752	6,457,703	6,972,301						
Physical Environment	4,706,354	4,926,654	6,516,967	5,731,619	5,367,956	5,805,519			
Transportation	25,250			1,367,552	1,453,173	1,710,360			
Parks & Recreation				7,334,738	7,035,024	6,222,114			
Emergency Operations			53,000						
Capital Outlay	1,138,775	476,431	171,703	13,934,493	2,845,805	396,910			6,559,823
Debt Service									
Non-departmental			226,120						
Transfers Out	18,489,702	25,724,402	17,181,688	7,902,859	15,467,776	6,814,976			2,072,150
Payment to Bond Escrow Agent									
Operating Contingency			6,045						
Total Expenditures	\$ 40,008,098	\$ 46,813,777	\$ 40,214,246	\$ 36,271,261	\$ 32,169,734	\$ 20,949,879	\$ -	\$ -	\$ 8,631,973
Revenues Over (Under) Expenditures	12,134,609	102,174	-	(3,359,442)	939,506	-			-
Fund Balances, Beginning of Year	17,432,479	29,567,088	29,669,262	38,861,651	35,502,209	36,441,715	-	-	-
Fund Balances, End of Year	29,567,088	29,669,262	29,669,262	35,502,209	36,441,715	36,441,715	-	-	-

FISCAL YEAR 2006/2007 THROUGH 2008/2009

Debt Service Funds			TOTAL GOVERNMENTAL		
Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009
			\$ 18,591,345	\$ 17,412,203	\$ 16,021,022
			2,862,096	3,572,397	3,577,758
			3,428,003	3,433,777	3,145,000
			3,512,575	3,492,742	3,551,200
			2,702,414	2,751,010	2,600,000
			14,832,375	7,247,773	6,494,000
			4,132,615	3,276,635	3,232,478
			747,439	613,082	285,000
			2,223,313	2,119,644	2,619,417
			3,644,017	2,876,375	1,566,000
			626,192	685,673	214,000
			1,280,370	676,742	618,950
			-	-	(1,874,914)
2,157,405	2,153,700	2,153,700	28,615,829	34,020,438	29,899,887
			-	-	-
			13,348	400	-
\$ 2,157,405	\$ 2,153,700	\$ 2,153,700	\$ 87,211,931	\$ 82,178,891	\$ 71,949,798
			9,928,265	9,228,587	9,086,422
			5,719,752	6,457,703	6,972,301
			10,437,973	10,294,610	12,322,486
			1,392,802	1,453,173	1,710,360
			7,334,738	7,035,024	6,222,114
			-	-	53,000
			15,073,268	3,322,236	7,128,436
2,157,385	2,153,700	2,153,700	2,157,385	2,153,700	2,153,700
			-	-	226,120
			26,392,561	41,192,178	26,068,814
			-	-	-
			-	-	6,045
\$ 2,157,385	\$ 2,153,700	\$ 2,153,700	\$ 78,436,744	\$ 81,137,211	\$ 71,949,798
20	-	-	8,775,187	1,041,680	-
75,045	75,065	75,065	56,369,175	65,144,362	66,186,042
75,065	75,065	75,065	65,144,362	66,186,042	66,186,042

ENTERPRISE CHANGES IN FUND NET ASSETS

	<i>Utility System</i>			<i>Solid Waste</i>		
	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009	Actual 2006/2007	Estimated 2007/2008	Adopted 2008/2009
Operating Revenues						
Charges For Services	\$12,971,931	\$12,447,531	\$13,125,000			\$35,000
Special Assessments				\$2,528,523	\$2,692,826	\$3,326,404
Franchise Fees				174,527	140,572	183,000
Intergovernmental	1,170	599,200		777,506	1,522,575	
Other	487,424	468,582	456,000	131,319	162,546	
Total Operating Revenues	\$13,460,525	\$13,515,313	\$13,581,000	\$3,611,875	\$4,518,519	\$3,544,404
Revenues to Fund Reserves						
Total Net Revenues	\$13,460,525	\$13,515,313	\$13,581,000	\$3,611,875	\$4,518,519	\$3,544,404
Operating Expenditures						
Water Services	3,454,336	3,771,209	2,933,393			
Wastewater Services	2,085,550	2,103,284	3,785,985			
Laboratory	94,888	99,726	106,573			
Water Distribution	504,565	527,775	617,145			
Customer Service	702,906	663,501	739,528			
General and Administrative		7,788	505,538			
Solid Waste				2,004,307	2,086,930	3,235,907
Depreciation	4,055,612	3,884,823		141,646	141,646	
Total Operating Expenditures	\$10,897,857	\$11,058,106	\$8,688,162	\$2,145,953	\$2,228,576	\$3,235,907
Income (Loss) from Operations	\$2,562,668	\$2,457,207	\$4,892,838	\$1,465,922	\$2,289,943	\$308,497
Nonoperating Revenues (Expenses)						
Investment Income	3,187,974	1,876,081	1,256,000	375,816	(1,077)	172,000
Gain/(Loss) on Sale of Assets	(103,127)	(137,548)				
Interest Expense	(568,524)	(517,349)				
Amortization of Bond Issuance Costs	(178,426)	(178,426)				
Total Nonoperating Revenues	\$2,337,897	\$1,042,758	\$1,256,000	\$375,816	(1,077)	\$172,000
Income (Loss) Before Contributions and Transfers	\$4,900,565	\$3,499,965	\$6,148,838	\$1,841,738	\$2,288,866	\$480,497
Capital Contributions						
Capacity Charges	462,053	427,318	525,000			
Distribution Lines	150,860	0				
Meters	100,540	42,357				
System Expansion Projects						
Transfers In						
Transfers Out	(2,055,000)	(1,873,200)		(168,268)	(180,386)	(2,351,073)
Change in Net Assets	\$3,559,018	\$2,096,440	\$6,673,838	\$1,673,470	\$2,108,480	(\$1,870,576)
Net Assets, Beginning of Year	\$133,699,448	\$137,258,466	\$139,354,906	\$4,613,982	\$6,287,452	\$8,395,932
Net Assets, End of Year	\$137,258,466	\$139,354,906	\$146,028,744	\$6,287,452	\$8,395,932	\$6,525,356

FISCAL YEAR 2006/2007 THROUGH 2007/2008

<i>TOTAL ENTERPRISE</i>		
Actual	Estimated	Adopted
2006/2007	2007/2008	2008/2009
\$12,971,931	\$12,447,531	\$13,160,000
2,528,523	2,692,826	3,326,404
174,527	140,572	183,000
778,676	2,121,775	-
618,743	631,128	456,000
\$17,072,400	\$18,033,832	\$17,125,404
		-
\$17,072,400	\$18,033,832	\$17,125,404
3,454,336	3,771,209	2,933,393
2,085,550	2,103,284	3,785,985
94,888	99,726	106,573
504,565	527,775	617,145
702,906	663,501	739,528
0	7,788	505,538
2,004,307	2,086,930	3,235,907
4,197,258	4,026,469	0
\$13,043,810	\$13,286,682	\$11,924,069
\$4,028,590	\$4,747,150	\$5,201,335
3,563,790	1,875,004	1,428,000
(103,127)		
(568,524)	(517,349)	0
(178,426)	(178,426)	0
\$2,713,713	\$1,179,229	\$1,428,000
\$6,742,303	\$5,926,379	\$6,629,335
462,053	427,318	525,000
150,860	0	0
100,540	42,357	0
0	0	0
0	0	0
(2,223,268)	(2,053,586)	(2,351,073)
\$5,232,488	\$4,342,468	\$4,803,262
\$138,313,430	\$143,545,918	\$147,750,838
\$143,545,918	\$147,888,386	\$152,554,100

ADOPTED TOTAL ENTERPRISE FUNDS BUDGET FISCAL YEAR 2008/2009

	WATER & WASTEWATER UTILITY SYSTEM	SOLID WASTE COLLECTION AND RECYCLING	TOTAL
OPERATING REVENUES			
Non Ad Valorem Assessment:			
Solid Waste		\$3,326,404	\$3,326,404
Charges for Services	13,125,000	35,000	13,160,000
Intergovernmental Revenue			-
Interest Income	1,256,000	172,000	1,428,000
Miscellaneous Revenues	456,000	183,000	639,000
Capacity Fee Charges	525,000		525,000
TOTAL REVENUES	\$15,362,000	\$3,716,404	\$19,078,404
Less: Revenues to Fund Reserves		1,870,576	1,870,576
Net Total Revenues	\$15,362,000	\$5,586,980	\$20,948,980
OPERATING EXPENDITURES			
Water Treatment Plant	2,948,193		2,948,193
Wastewater Treatment Plant	1,803,198		1,803,198
Field Services	2,083,020		2,083,020
Utility System Maintenance	502,112		502,112
Solid Waste Collection Services		3,235,907	3,235,907
Laboratory	106,573		106,573
Customer Service	739,528		739,528
Utilities Administration	854,188		854,188
Capital Outlay	11,323,538	-	11,323,538
Capital Contingency	541,700	-	541,700
Transfers Out (Indirect Cost Allocation)	1,480,000	351,073	1,831,073
Total Operating Expenditures	\$22,382,050	\$3,586,980	\$25,969,030
NON-OPERATING EXPENDITURES			
Debt Service	2,946,100	-	2,946,100
Total Non-Operating Expenditures	\$2,946,100	-	\$2,946,100
Decrease to Capacity Fee Account	(4,605,000)		(4,605,000)
Subtotal Expenditures	\$20,723,150	\$3,586,980	\$24,310,130
Revenues over/(under) Expenditures	(5,361,150)	2,000,000	(\$3,361,150)
TOTAL EXPENDITURES	\$15,362,000	\$5,586,980	\$20,948,980
CAPACITY CHARGES			
Water Capacity	250,000		250,000
Sewer Capacity	275,000		275,000
Restricted Interest Income	-		-
Total Anticipated Charges	\$525,000		\$525,000
System Expansion Projects	5,130,000		5,130,000
Decrease to Capacity Fee Account	(\$4,605,000)		(\$4,605,000)
Depreciation & Amortization	\$4,300,000	\$145,000	\$4,300,000

ADOPTED UTILITY SYSTEM BUDGET FISCAL YEAR 2008/2009

	Actuals					Adopted Budget		Change
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
OPERATING REVENUES								
Water	7,065,994	7,537,005	7,709,737	7,787,250	7,471,705	8,000,000	7,560,000	-5.50%
Wastewater	4,907,311	5,147,060	5,408,078	5,450,936	5,434,343	5,700,000	5,500,000	-3.51%
Standby	250,580	206,164	110,582	64,897	65,882	65,000	65,000	0.00%
Penalty	174,164	166,058	168,181	176,186	207,381	216,000	220,000	1.85%
Meters	491,525	258,855	566,678	144,543	100,540	160,000	40,000	-75.00%
Interest	973,862	542,005	1,124,991	2,443,528	3,187,974	2,291,000	1,256,000	-45.18%
Lion Country Safari	15,404	14,312	18,686	20,816	5,015	-	-	0.00%
Other	315,298	277,454	227,430	299,517	275,029	200,000	196,000	-2.00%
Intergovernmental	-	63,196	257,796	-	1,170	-	-	0.00%
Transfers In	100,000	100,000	181,545	-	-	-	-	0.00%
Distribution Lines	9,306,844	2,074,577	405,099	2,242,622	150,860	-	-	0.00%
Total Revenues	\$23,600,982	\$16,386,686	\$16,178,802	\$18,630,294	\$16,899,899	\$16,632,000	\$14,837,000	-10.79%
OPERATING EXPENDITURES								
Water Treatment Facility	1,980,452	2,158,579	2,276,907	2,660,271	2,765,351	3,171,207	2,948,193	-7.03%
Water Distribution	328,924	463,150	350,096	483,068	504,565	585,572	617,145	5.39%
Water Meter Services	-	515,418	45,910	116,453	264,716	601,253	628,083	4.46%
Utility System Maintenance	311,340	327,233	339,544	363,475	424,269	495,089	502,112	1.42%
Wastewater Treatment Facility	1,135,440	1,149,437	1,229,977	1,381,015	1,429,505	1,690,706	1,803,198	6.65%
Wastewater Collection	600,920	638,048	707,374	563,344	656,045	787,981	837,792	6.32%
Utility Customer Service	618,213	806,990	601,082	613,149	702,906	727,922	739,528	1.59%
Utilities Administration	406,914	623,489	329,980	11,334	-	104,398	-	-100.00%
Laboratory	67,478	73,990	80,574	85,462	94,888	6,482,485	106,573	-98.36%
Capital Outlay (net)	-	4,490,530	5,202,484	3,196,545	10,090,195	-	11,340,238	0.00%
Contingency	-	-	-	-	-	1,873,200	-	-100.00%
Transfers Out	1,646,120	1,346,262	2,050,963	2,055,000	2,055,000	1,873,200	1,480,000	-20.99%
Total Operating Expenditures	\$7,095,801	\$12,593,126	\$13,214,891	\$11,529,118	\$18,987,440	\$18,393,013	\$21,002,862	14.19%
NON-OPERATING EXPENDITURES								
Debt Service								
Principal & Interest on Bonds	2,181,424	875,450	2,776,024	2,773,624	2,775,374	2,976,500	2,946,100	-1.02%
Total Debt Service	\$2,181,424	\$875,450	\$2,776,024	\$2,773,624	\$2,775,374	\$2,976,500	\$2,946,100	-1.02%
Renewal & Replacement								
Capacity Account Funding	-	-	-	-	-	-	(8,400,000)	0.00%
Capital Account Funding	-	-	-	-	462,053	(764,313)	(1,217,500)	59.29%
Total Renewal & Replacement	\$0	\$0	\$0	\$0	\$462,053	(\$764,313)	(\$9,617,500)	1158.32%
Gain/(Loss) on Sale of Assets								
Gain/(Loss) on Sale of Assets	-	-	(52,605)	448,173	(103,127)	-	-	0.00%
Total Renewal & Replacement	\$0	\$0	(\$52,605)	\$448,173	-\$103,127	\$0	\$0	0.00%
Depreciation & Amortization								
Depreciation	3,596,208	3,834,809	4,151,036	4,014,024	4,055,612	4,090,000	4,300,000	5.13%
Amortization	-	-	-	-	-	-	-	0.00%
Total Depreciation/Amortization	\$3,596,208	\$3,834,809	\$4,151,036	\$4,014,024	\$4,055,612	\$4,090,000	\$4,300,000	5.13%
Total Expenditures	\$12,873,433	\$17,303,385	\$20,194,556	\$17,868,593	\$26,383,606	\$24,695,200	\$18,631,462	-6.40%
Revenues over/(under) Expenditure:	\$10,727,549	(\$916,699)	(\$4,015,754)	\$761,701	(\$9,483,707)	(\$8,063,200)	(\$3,794,462)	-14.98%
CAPACITY CHARGES								
Water Capacity	2,588,394	1,731,067	900,472	758,616	232,981	1,000,000	250,000	-75.00%
Sewer Capacity	2,913,232	1,909,189	964,469	844,640	229,072	1,100,000	275,000	-75.00%
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	\$462,053	\$2,100,000	\$525,000	-75.00%
System Expansion Projects	\$0	\$0	\$0	\$0	\$0	\$5,130,000	\$5,130,000	0.00%
Increase/Decrease to Capacity Fee	\$5,501,626	\$3,640,256	\$1,864,941	\$1,603,256	\$462,053	(\$3,030,000)	(\$4,605,000)	51.98%

SOLID WASTE COLLECTION AND RECYCLING BUDGET FISCAL YEAR 2007/2008

	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
	Actual	Actual	Actual	Adopted Budget	Proposed Budget
System Revenues					
Solid Waste Collection Assessments	\$2,118,361	\$4,696,679	\$2,644,181	\$2,664,322	\$3,326,404
Solid Waste Collection & Discount Expense	(93,752)	(216,413)	(115,658)	-	-
Roll Off Fees (Permit & Service)	113,358	68,957	46,302	33,000	35,000
Intergovernmental Revenues (Grants)	1,047,806	410,223	-	-	-
Interest Income	6,851	191,544	375,815	243,000	172,000
Franchise Fee Receipts	153,660	160,822	174,527	180,025	183,000
Other Revenues	189,177	117,127	78,532	-	-
FEMA Reimbursement	1,047,806	7,627,494	777,506	-	-
Transfers In	2,000,000	-	-	-	-
New Cart/Bin Charges (New Development & Extra)	-	6,525	6,485	-	-
Total Revenues	\$6,583,267	\$13,062,958	\$3,987,690	\$3,120,347	\$3,716,404
Operating Expenditures					
Personnel Services	126,187	147,307	156,604	147,287	148,738
Outside Services:	5,815,783	-	-	-	-
Residential Collection - BFI (Gross Cost)	-	1,731,932	1,797,065	1,937,400	3,018,000
Customer and Billing Services - SWA					
Debris Management-Extraordinary Rate Charge	4,095,782	5,915,314	-	-	-
Administrative Costs:					
Contract Administration	-	-	32,626	37,000	13,500
Consulting Services					
Other Operating Expenses	155,993	474,948	24,273	107,500	55,669
Internal Loan for Repayment for Cart/Bin Purchases	-	-	-	125,567	125,567
Repay General Fund for Debris Management	-	-	-	-	2,000,000
Indirect Cost Allocation	184,994	195,000	168,268	180,386	225,506
Capital Outlay	2,525	24,990	-	-	-
Depreciation Expense	140,251	126,406	141,646	-	-
Increase/Decrease to Reserves	(3,938,248)	4,447,060	1,667,208	-	(1,870,576)
Increase/Decrease to Hurricane Reserve	-	-	-	585,207	-
Total Expenditures	\$6,583,267	\$13,062,957	\$3,987,690	\$3,120,347	\$3,716,404

RESOLUTION ADOPTING BUDGET

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RESOLUTION NO. R2008-104

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, 2008, AND ENDING SEPTEMBER 30, 2009; 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 \$68.77 million commencing October 1, 2008, and ending September 30, 2009; and

WHEREAS, the first Public Hearing upon the proposed Budget was held on September 9, 2008, pursuant to duly advertised notice, wherein said proposed Budget was tentatively adopted; and

WHEREAS, a second Public Hearing was held on September 23, 2008, 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 \$68.77 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, 2008, and ending September 30, 2009.

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 23rd day of September, 2008.

ATTEST:

VILLAGE OF WELLINGTON

BY: Awilda Rodriguez
Awilda Rodriguez, Village Clerk

BY: Darell Bowen
Darell Bowen, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: Jeffrey S. Kurtz
Jeffrey S. Kurtz, Village Attorney

RESOLUTION ADOPTING MILLAGE RATE

RESOLUTION NO. R2008-103

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, 2008, AND ENDING SEPTEMBER 30, 2009; AND PROVIDING AN EFFECTIVE DATE.

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WHEREAS, the Village Manager of the Village of Wellington has, pursuant to the Village Charter and the Laws of the State of Florida, prepared a proposed millage rate necessary to fund the Budget for the Village for Fiscal Year commencing October 1, 2008, and ending September 30, 2009; and

WHEREAS, the first Public Hearing upon the proposed tax levy of 2.34 millage per \$1000.00 value was held on September 9, 2008, 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 23, 2008, 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:

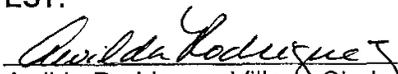
SECTION 1. The proposed tax levy of 2.34 per \$1,000.00 value is hereby approved and adopted by the Village Council for the Fiscal Year commencing October 1, 2008, and ending September 30, 2009. The millage is less than the rolled back rate, which is 2.5514 mills, by 8.28%.

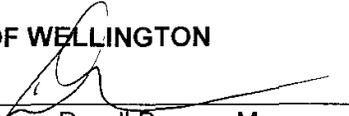
SECTION 2. A certified copy of this Resolution will be forwarded to the Property Appraiser and Tax collector within three (3) days after adoption and to the Department of Revenue within thirty (30) days after adoption.

PASSED AND ADOPTED this 23rd day of September, 2008.

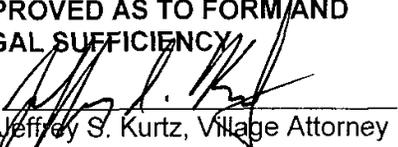
ATTEST:

VILLAGE OF WELLINGTON

BY: 
Awilda Rodriguez, Village Clerk

BY: 
Darell Bowen, Mayor

APPROVED AS TO FORM/AND LEGAL SUFFICIENCY

BY: 
Jeffrey S. Kurtz, Village Attorney

Village of Wellington



Glossary & Index

Fiscal Year 2008-2009

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 ground breaking 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.

BEBR

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 -- deductible or coinsurance 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.

-L-**LDR**

See Land Development Regulation

Land Development Regulation

Land regulations 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 on 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

Undesignated/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, high density 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.

-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.

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

-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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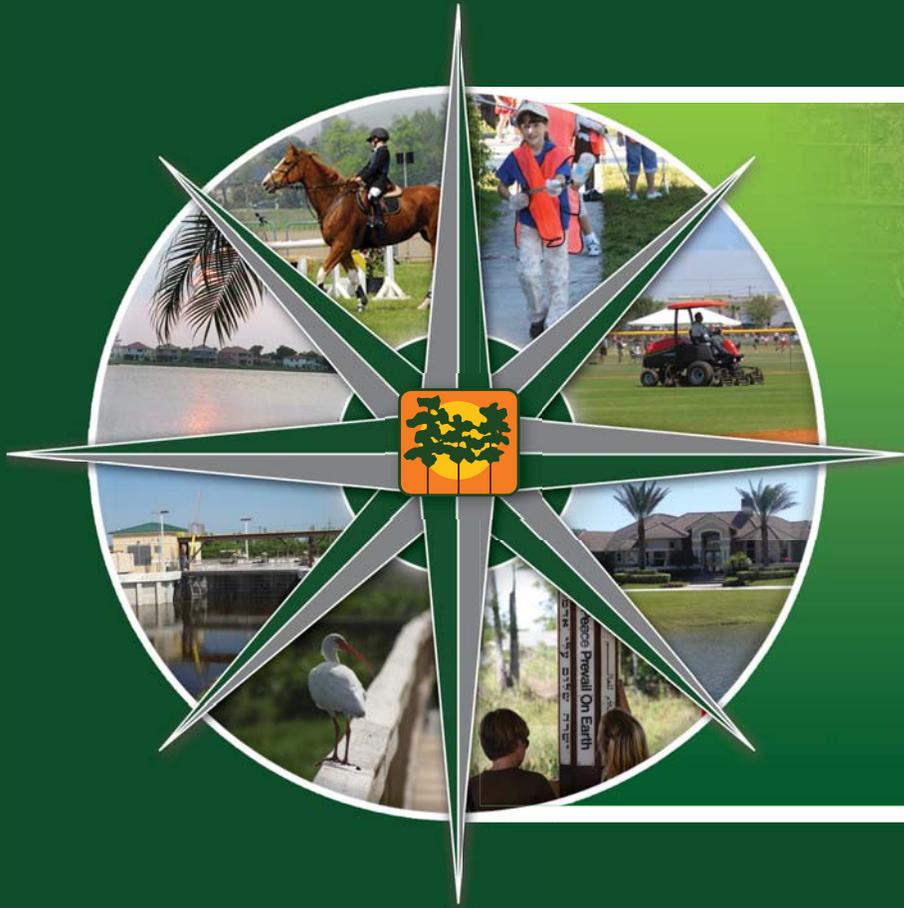
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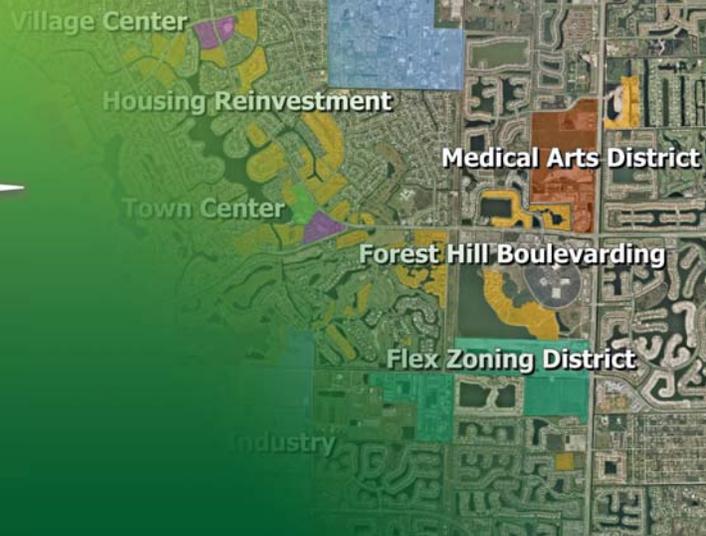
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8 Concepts for the Future



Comprehensive Annual Budget
Fiscal Year 2008-2009



Village of Wellington