



April 30, 2009

Honorable President Hase & Board of Trustees  
Village of Glen Ellyn

**Subject: Budget Summary for Fiscal Year 2009/10**

### **Introduction**

Transmitted with this letter is the adopted budget of the Village of Glen Ellyn for fiscal year 2009/10, which begins on May 1, 2009. This document presents a comprehensive look at major financial and non-financial goals and priorities for the Village both from a near-term as well as a long-range perspective.

This financial road map for the coming fiscal year is the culmination of months of planning and prioritizing which began last fall. During this process, we have spent considerable time shaping and refining the budget plan to meet the community's demand for high quality services while delivering these services in an efficient and economical manner. Prior to final adoption on April 27<sup>th</sup>, the proposed draft budget had been the subject of two Village Board workshop discussions and a number of additional public information forums, including a public hearing which was conducted on April 13, 2009.

### **A Personal Perspective**

Preparation of the FY2009/10 was incredibly challenging and was the toughest I have experienced in my municipal career. A tremendous debt of gratitude needs to be expressed to Finance Director Jon Batek and the members of the management team for their efforts and perseverance in formulating a budget that maintained core services during a time of fiscal chaos. Due to his diligent and constant presence in the Civic Center, there were times when I questioned whether Jon had actually spent the night in his office.

True character rises to the surface during challenging times. A number of department managers went beyond the call of duty and made tremendous sacrifices in order to ensure the budget was in balance, and core services were protected. Their efforts can be summed up in the phrase "It was for the good of the organization." In addition, each member of the management team voluntarily agreed to take no pay increase as an additional means of balancing the budget.

I wish to also express my appreciation to President Hase and the Village Board for their wisdom, patience and guidance during the budget process. The policy decisions and tough choices were not easy. Through leadership and vision, the necessary decisions were made by our elected officials. The community will be well served through this financial blueprint.

### **Organizational Goals and Objectives**

The Village has observed a longstanding tradition whereby its elected officials serve a single four year term of office. Because of this tradition and the many citizen volunteers who come to serve on the Village Board, the Village has engaged in a biennial strategic planning process to establish and prioritize organizational goals and objectives on both a near-term and long-term basis.

The Village Board and management staff completed a strategic planning retreat in November of 2007. Prioritized long and short-term goals and objectives resulting from this effort are included immediately following this budget message.

In April, 2009, the Village Board along with management staff and newly elected officials engaged in another strategic planning work session. The resulting goals and priorities established through this exercise will continue to be refined and discussed into the new fiscal year as the Village continues to plan for its future.

### **Budget Priorities and Issues**

The principal issues facing Glen Ellyn in the development of the FY09/10 budget are not dissimilar to those faced by most of our municipal peers given the current economic environment. Among these include:

1. Decline and stagnation in a number of key revenues including sales taxes, state shared revenues (such as income taxes and personal property replacement taxes), building permits, real estate transfer taxes, motor fuel taxes, and investment income.
2. Identification and prioritization of expenditure cutbacks needed to reduce budget gaps and to eliminate non-essential costs or services.
3. Planning for current and future year unfunded expense mandates, particularly escalating pension funding costs in response to unprecedented investment losses in the expiring fiscal year on April 30, 2009.
4. Continuing a focus on the efficient delivery of core Village services to the community in light of recent revenue declines.
5. Identification of new revenues, as appropriate, to ensure maintenance of core Village services and appropriate fund reserve levels.

6. Planning for the timely replacement and rehabilitation of the Village's expansive network of infrastructure assets in conjunction with established long-range capital improvement plans.

Budget priorities for the new year have changed from the current budget due to the depth of the current economic recession. Based on the current year (FY08/09) performance, which included the planned use of significant cash reserve balances in our General Fund for the Capital Program, combined with a current year General Fund deficit, reserve levels have now been depleted to the point they are approaching our minimum policy levels. Given continued expectations of economic downturn, the FY09/10 budget shifts organizational priorities to be more protective of remaining reserves and begins the introduction of new revenue streams to partially compensate for revenues lost and to also help fund future unfunded cost increases anticipated in coming years.

A number of actions have been implemented to assist the Village in addressing its primary budgetary issues in FY09/10. Among these include:

1. Implementation of a 1% home rule sales tax effective July 1, 2009 in order to maintain core community services provided through the General Fund which includes most daily departmental operating activities. This new revenue source is also anticipated to provide additional funding to assist in meeting our long-term pension funding obligations.
2. Initiated a program to gradually transition our street improvement and capital improvement program to a pay-as-you-go system by moving property taxes from expiring debt into the Capital Program. This will ensure a more stable and reliable source of revenue and reduce the need to incur future debt at additional cost.
3. Staffing reductions of 6.5 full-time equivalent positions, as well as a number of deferrals of requested expenditures were implemented to ensure that total budgeted costs were reduced to the extent possible without significantly impairing the current level of service provided to the community.
4. Revision of several user fees were implemented in order to capture the cost of providing services.

### **Development of the Budget**

Throughout the 2008/09 fiscal year, we began to experience the financial impacts of the worsening global economic climate. This has contributed to significant declines in a number of our key revenue streams which fund general operating services. These events set the tone for the development of the new FY09/10 fiscal year budget.

Given the revenue climate, we knew at the outset of preparing the new year budget that

there had been a significant shift in the balance between daily operating revenues and expenditures and that we would be faced with some difficult decisions to bring our primary operating fund (General Fund) into balance.

Short-term initiatives which guided the development of the FY09/10 annual budget included:

- Selective staff hiring freeze / hold certain position vacancies.
- Significant reduction in staff compensation plan.
- Reduction of part-time staff schedules.
- Elimination of a number of filled full and part-time staff positions.
- Deferral of most operating fund equipment replacements.
- Restrict training activities to in-State venues.
- Limit introduction of new projects and initiatives.
- Explore and recommend new revenues as needed to preserve service levels.

The implementation of these initiatives resulted in an approved General Fund budget for FY09/10 which is balanced, with projected revenues equal to budgeted expenditures.

### **Funds and Fund Structure**

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that make up its assets, liabilities, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The FY09/10 Budget is composed of 14 individual funds, each of which can be classified into one of three categories: governmental funds, proprietary funds, and fiduciary funds. **All Village funds are subject to appropriation and all budgeted funds are included in the audited financial statements.**

1. **Governmental Funds** are generally used account for functions which are principally supported by taxes and intergovernmental revenues. We typically associate these functions with the core services provided to the general public at large including items such as public safety, roadway and storm sewer maintenance and replacement (and other public works related services), and general administration (including administration, finance, building and zoning). The FY09/10 budget includes 7 governmental funds:

- General Fund
- Corporate Reserve Fund
- Motor Fuel Tax Fund
- Special Programs Fund
- Debt Service Fund
- Capital Projects Fund
- Facilities Maintenance Reserve

2. **Proprietary Funds.** The Village maintains two types of proprietary funds: enterprise funds and internal service funds. **Enterprise funds** are used to report functions which are intended to recover most or all of its costs through the imposition of user fees and charges. These funds are accounted for in a manner much similar to private-sector businesses. The FY09/10 budget includes 4 enterprise funds:

- Water and Sewer Fund
- Residential Solid Waste Fund
- Parking Fund
- Recreation Fund

**Internal Service Funds** are an accounting mechanism designed to accumulate and allocate costs internally among other Village funds. Revenues of internal service funds consist primarily of transfers in from other funds to accumulate financial resources to pay for items which benefit those funds. For example, the Village maintains an Insurance Fund to pay the costs of its employee health benefits plan and to provide general insurance coverage. Each department/fund pays into the Insurance Fund, as an internal transfer, an amount calculated to provide coverage for its employees and its general insurance risk. The FY09/10 budget includes 2 internal service funds:

- Insurance Fund
- Equipment Services Fund

3. **Fiduciary Funds** are used to account for resources accumulated for the benefit of parties outside of the primary Village government. The Village maintains one fiduciary fund, the Police Pension Fund, which is established by State statute, to collect resources to pay the retirement benefits of retired Glen Ellyn police officers. These resources are accumulated through salary deductions made by police officers, interest income generated from the Police Pension Fund's portfolio of investments, and an annual contribution made by the Village based on an actuarial study. These assets are held in trust for the sole benefit of retired Glen Ellyn police officers and are not available for use by the Village.

- Police Pension Fund

### **Total Net FY09/10 Budget**

The approved expenditure budget for FY09/10 (all 14 funds) totals \$43.88 million. In comparison to last year's FY08/09 net budget of \$46.35 million, this represents a decrease of \$2.47 million or 5.3%. When reviewing the budget, we frequently make distinctions between operating and capital components.

### **FY09/10 Budget – Operating Component (64%)**

Village operations make up 64% of the total net budget for FY09/10. Operating costs typically are associated with the provision of day-to-day basic Village services. This includes all staffing costs, various contract and consulting services, the purchase of a

number of materials and commodities, and expenses related to the maintenance of Village owned assets and rights of way. Some examples of Village operating expenses include:

- Police and fire protection
- Purchase of Lake Michigan Water
- Economic development
- Volunteer Fire Company Support
- Golf course maintenance
- Street sweeping
- Tree planting, maintenance, removal
- Parking facilities
- Employment benefits
- Police and fire dispatch services
- Treatment of sanitary sewage by the Glenbard Wastewater Authority
- Weekly garbage pick-up
- General, liability, property and workers compensation insurance
- Snow and ice control
- Water and sewer system maintenance
- Pavement patching, line striping, and roadway signage
- Ambulance service
- Retirement benefits administration (Police Pension Fund)

**Staffing** - For FY09/10, the Village staffing complement is made up of 106 full-time employee positions and is reduced by a total of 4 full-time positions from the current fiscal year. In terms of full-time equivalent (FTE) positions, the new budget includes a total staffing reduction of 6.5 FTE. These reductions were necessary in light of significant revenue declines experienced across a number of key revenue streams during 2008/09 which are expected to continue into the new year. Among the positions eliminated are a full-time Administrative Secretary, Secretary, Planner (vacant), Facilities Manager, and part-time Custodian, Mail Clerk, Community Service Officer and Fire Inspector (vacant).

**Pension costs**, which are largely dictated by legislative and market actions, continue to increase well beyond revenue growth which would be needed to pay for them. This means that over time, financial resources must be diverted away from other services so that we can meet our required pension obligations. In FY09/10, Village funding of the various pension systems it is required to offer will increase in total by 8.8% over the current year budget. This funding requirement is expected to dramatically increase again in FY10/11 as we will face significant increases in unfunded pension liabilities stemming from unprecedented pension portfolio losses incurred in 2008.

We need to be very watchful of legislative proposals in Springfield which will enhance future pension benefits as Illinois municipalities will bear the direct cost of funding these enhancements.

Total personnel costs, including retirement and health benefits, make up 44% of total budgeted operating costs for FY09/10.

## General Fund

The General Fund pays most of the day-to-day operating costs of the Village and makes up approximately 32% of the total net budget. Planned operating expenses total \$14.13 million and represent a 5.6% increase from the prior year approved budget (after removing a \$3 million one-time budgeted cash reserve transfer to the Capital Projects Fund from the FY08/09 budget).

The principal cause for the budget increase is a change in the method of servicing our paramedic services contract. Beginning in FY09/10, the Village will be changing its contract paramedic service provider. Under the new arrangement, the full service cost of the contract will be charged to an expense account in the Fire Department budget, whereas the previous provider, who also handled all revenue collections, only charged the Village the net cost after collections (charged as a net expense). Upon implementation of the new contract, the Village will assume primary responsibility for collections (through the use of a contract billing service) which will be recorded as revenues. After discounting this change in billing procedure, the net increase in the General Fund expenditure budget for FY09/10 is 1.1%.

The General Fund has been significantly impacted by the continuing global economic recession, having sustained losses in a number of key revenues during FY08/09. The budget for FY09/10 does not anticipate any improvement in total revenues over the current fiscal year.

We are projecting no growth in the General Fund's largest revenue, our local 1% **sales tax**, which fell short of our FY08/09 forecast by 4.3%. Our share of **State Income taxes** is projected to decline by 2.4% next year. Due to a drop-off in construction activity, **permit revenues** are expected to drop by more than 40% from the current year budget. Finally, due to historical lows in short-term interest rates, we are anticipating almost no **interest earnings** will be generated on invested cash balances.

Due to the severity of revenue declines, we were unable to identify a sufficient level of cutbacks that could be sustained without significant reductions in service levels to the community. As a result, new revenues were deemed to be necessary to supplement the cutbacks and continue funding of core services.

In an effort to close the projected FY09/10 budget gap, following several rounds of sizable cutbacks and deferrals in proposed General Fund spending, and to address projected spikes in pension funding obligations in 2009/10 and beyond, staff proposed the implementation of an additional 1% home rule sales tax to become effective July 1, 2009. The Village Board approved this recommendation on March 30, 2009 following the opportunity for community input and involvement at two public informational meetings as well as observing an additional two-meeting approval process concerning the proposed new tax. Included in the discussions on the home rule sales tax was the desire on the part of the Village Board to revisit and review the need to continue use of this additional revenue source on at least an annual basis. Specific language outlining the

review criteria was adopted by ordinance.

Operating expenses have been kept to a minimum to maintain the budget within projected available revenues. Total staff salary costs have been reduced by 1.4% compared to the current year budget. A total of 6.5 full-time equivalent positions were removed from the budget, including reductions in hourly schedules of some positions and maintaining position vacancies in most departments. Almost all equipment and capital replacements were postponed or cancelled. Regular transfers to fund repair of Village facilities were cancelled, and will need to be made up in future years to protect our ability to adequately maintain facilities on a long-term basis. Lastly, transfers from the General Fund to the Insurance Fund for the employee health benefits plan and general insurance have been reduced to help balance the General Fund budget. This practice cannot continue much longer, as Insurance Fund cash reserves cannot be used indefinitely. Contributions in future years will eventually need to return to a level which covers the full cost of providing these programs.

### **Water and Sanitary Sewer Fund**

The Water and Sanitary Sewer Fund is the second largest of the Village's operating funds and the largest Village enterprise fund. This utility manages a potable water distribution system consisting of more 147 miles of water main, including the purchase and delivery of 1 billion gallons of Lake Michigan Water each year. The Fund is also responsible for the maintenance of a sanitary sewer collection system of more than 85 miles of sanitary sewers to convey and treat wastewater at the Glenbard Wastewater Authority.

Notable changes for FY09/10 include:

1. The City of Chicago in 2008 approved a significant increase in the rate charged to our supplier of Lake Michigan water (DuPage Water Commission). This rate hike is expected to be passed through to Water Commission customers and will increase our cost of purchasing water by more than 50% from 2008 to 2010.

Effective May 1, 2009, the Village's cost of purchasing Lake Michigan water will increase by 17%, from \$1.45 to \$1.70 per 1,000 gallons purchased. This will add approximately \$350,000 to our annual operating costs compared to the FY08/09 budget.

2. Notwithstanding the \$350,000 increase in budgeted water purchase costs for next year, total combined budgeted water/sewer operating expenses have decreased by 2.5%.
3. Effective July 1, 2009, the water rate charged to customers will increase by 7.6%, an amount sufficient to cover the additional cost of purchasing water for next year. No increase in sanitary sewer charges is recommended at this time.
4. A total of \$640,000 in Community Development Block Grant (CDBG) funding will be

received in connection with improvements in the Braeside area scheduled for 2009. This is one of the largest grant awards to be approved through this program.

5. A total of 40% of the combined water/sewer budget for FY09/10 will be dedicated to capital infrastructure repairs and replacements. Some projects originally scheduled (Sunset/Turner, Essex Court) will need to be deferred due to shortages in available funding in the Capital Projects Fund. The water/sewer portion of these deferred costs totals about \$1.3 million.

### **FY09/10 Budget – Capital Component (36%)**

The approved FY09/10 budget continues the Village's strong commitment to invest in the improvement and rehabilitation of its aging capital infrastructure assets which mainly consist of roadways, storm water drainage/detention, water distribution, sanitary sewage collection and public parking systems. Specific revenue sources have been dedicated for use in completing capital additions/replacements, ensuring that regular funding is available for capital reinvestment.

The approved budget includes long-range financial plans for each of the major capital funds (Capital Projects Fund and Water and Sanitary Sewer Fund) which identify key revenues and project costs over the coming decade.

### **Capital Projects Fund**

The successful 2000 street and storm sewer referendum not only authorized \$18 million in new capital bonds to finance the construction of 17 distinct storm sewer improvement projects throughout the Village, but also set a course to transition the Village's street resurfacing program from a 30 year to a 20 year cycle to better improve the overall quality and functionality of roadway surfaces. This accelerated program included a number of assumptions about the future costs associated with completing the required projects on schedule as well as revenues required to fund the program.

The key revenues dedicated to the Capital Projects Fund include a utility tax on natural gas, electricity and telecommunications services as well as a tax on the transfer of real estate within the Village. These key revenues have not kept pace with construction price inflation and expansion in the scope of work required on individual projects over the past several years. Not surprisingly, collections from the real estate transfer tax are of particular concern as these have been diminished significantly as a result of the turmoil in the real estate market. Cash reserves have been depleted to the point that the Village Board authorized use of available cash reserves totaling \$7 million over the past two fiscal years to be transferred from General Fund and Corporate Reserve Fund to maintain pace with our 20 year program.

During the summer and fall of 2008, staff along with our volunteer Capital Improvements Commission (CIC) developed a program intended to transition our road program from a partially financed plan to a full pay-as-you-go program. This program involves the use of

property taxes to supplement other Capital Projects Fund revenues to bridge funding gaps in our 20 year project schedule. Rather than a direct increase in property taxes, the program would introduce new property tax revenues as outstanding debt obligations (and related property taxes) are retired.

The Village distributed a special newsletter discussing the proposal and inviting the public to participate in one of two information forums hosted by the CIC in September, 2008. Based on this proposal, the 2008 property tax levy, which will be collected in our FY09/10 fiscal year, includes an additional \$935,000 to be dedicated to the road program. These new property taxes replace a similar reduction in taxes created by the final retirement of 1987 referendum bonds issued for capital infrastructure improvements.

Major improvement projects planned for the 2009/10 fiscal year include the reconstruction of Riford Road between Crescent and St. Charles Road, rehabilitation of Park Blvd. north of the railroad tracks to Hawthorne, Glen Ellyn Place and Prairie, between Cottage and Hawthorne, Surrey Drive as well as more than \$2 million in other street segments bid under the 2009 Street Improvements Project. Projects originally planned for FY09/10 but deferred due to lack of available funding include Sunset/Turner and Essex Court.

#### **Water and Sanitary Sewer Fund**

Significant capital improvements will continue to our more than 100 year old water system and sanitary sewer collection system. In FY09/10, 40 cents of every dollar spent in the Water/Sewer Fund will be dedicated to capital reinvestment.

Major system improvements for the FY09/10 fiscal year include water main and sanitary sewer replacements or rehabilitations associated with many of the roadway improvement projects identified above, as well as furthering our goal of reducing the inflow/infiltration of ground water into our sanitary sewer system (Clear Water Reduction Program). Additional scheduled system improvements include retirement of the Saddlewood Lift Station, rehabilitation of the South Park lift station, continued clear water abatement evaluation, and the upgrade of the computerized water SCADA system.

#### **Environmental Sustainability**

There have been numerous references in this budget transmittal to the *global* economy and the effects upon our local community. Another global concern that has received much awareness has been the concept of environmental sustainability. The Village of Glen Ellyn has been a leader among municipalities in funding, fostering, promoting and operating in an environmentally friendly manner. As with past budgets, the FY 2009/10 budget continues to devote resources demonstrating Glen Ellyn's commitment to sustainability.

Environmental initiatives exist within many departments. Some involve significant funding effort, while others merely involving thinking-green and implementing a new practice. It is important to recognize these efforts in the form of an environmental scorecard:

## Community-Wide Activities

- Weekly curbside recycling program.
- Seasonal yard waste, branch and brush collection program.
- Annual Recycling Extravaganza event in addition to the 2009 electronics recycling.
- Environmental Commission that provides environmental stewardship and education.
- Annual Joe Wark Environmental Award to recognize environmental awareness in building design and construction.

## Vehicles & Fleet Management

- Use of diesel vehicles that run on biodiesel fuel.
- Increased use of hybrid vehicles (currently four in operation).
- Recycle and reuse long-life engine coolant.
- Recycle used engine oil and solvents.
- Recover, recycle and reuse R134A refrigerant.
- Drain and dispose of used filters to eliminate oil leeching into landfills.
- Increased use of alternative fuel vehicles (E85).

## Recreation Department & Village Links

### Habitat and Native Wildlife Development:

- Conversion of existing areas from non-native plants as natural food sources for songbirds.
- Conversion of existing areas from non-native invasive plants to native plants.
- Creation of brush piles to provide habitat for small mammals.
- More than 50 nest boxes maintained for native cavity nesting birds including Bluebirds, Tree Swallows, Black-capped Chickadees, Wrens and Wood Ducks.
- More than 95% of newly planted trees and shrubs are indigenous native plants.

### Environmental Protection:

- Maintenance of pond buffer zones to reduce fertilizer/pesticide runoff.
- Spoon-feeding of fertilizers – a slow release variety to prevent excessive nutrient loading.
- Limited use of phosphorus fertilizer dependent upon soil conditions.
- Protection of land banks from erosion via riprap and fabric.
- Control of aquatic weed growth with biological controls and Amur Carp.
- Maintenance of irrigation pumps and sprinklers to ensure efficient use of water.
- Reduction of noise pollution near residences through the use of an electric mower for daily early morning greens mowing.
- Recycled storm runoff water is the primary irrigation source.
- Recycling of Food Service cooking oil.
- Recycling of landscape debris and use of it on Recreation Department property. No landscape waste leaves the property.

### Integrated Pest Management:

- Golf course turf grass varieties are maintained at optimal health to avoid unnecessary chemical inputs.
- Insects, weeds and diseases are not treated unless they exceed predetermined economic thresholds. Pesticides are chosen based on their effectiveness and their least impact on the environment.

### Public Outreach & Education:

- Sponsor of the Glen Ellyn Backyard Wildlife Program to inform interested residents of departmental environmental activities and provide advice regarding individualized projects.
- Participation in the North American Bird Watching Open.
- Provision of Environmental Speakers Bureau.
- The Village Links was the first public golf course in the world to be certified as a Wildlife Sanctuary by Audubon International.

## Office & Village Facilities

### Heating & Air Conditioning:

- Reduced electrical energy usage through high-efficiency air conditioning and dehumidification systems.
- Utilization of thermostats with digital calendars to allow adjustments when buildings are not in use.
- Utilization of external duct insulation for smoother airflow and lower electrical usage.

### Lighting Design:

- Reduction in the required number of light fixtures through installation of more modern lighting, and utilization of whiter light product.
- Replacement of incandescent bulbs with CFLs.
- Installation of several dozen switches to automatically activate with a motion sensor where appropriate.
- Installation of dimmer devices that reduce lighting output of the fixture proportionally to the amount of sunlight sensed in the space.

### Refuse & Recycling Practices:

- Recycling program in place for aluminum, glass, plastic and paper used in the workplace.
- Recycling program in place for ink jet and laser jet print cartridges.
- Encouraging the use of double-sided copying to save paper.
- Movement towards providing digital handouts and forms available on the website to avoid paper usage.
- Encouraging the use of email correspondence to avoid paper usage.
- Movement away from Styrofoam cups to paper cups.

### Facility Maintenance Practices:

- Incorporation of green chemicals and cleaning products into routine maintenance supplies.
- Incorporation of green cleaning equipment (vacuums, mopping systems, carpet machines) into maintenance inventory.
- Incorporation of energy saving design elements in the Civic Center Gymnasium.

## Planning & Development Department

- Requirement of tree protection plan during construction.
- Watering requirement during demolition to reduce dust and airborne debris.
- Silt fencing requirement during construction to mitigate erosion.
- Adoption of 2006 ICC International Energy Conservation Code.
- Compliance with the DuPage County Stormwater Ordinance and Best Management Practices.
- Encourage use of stormwater holding tanks and drywells.
- Requirement of use of high efficiency furnaces.
- Encourage use of manufactured materials in lieu of wood, earth cooling systems and on-demand boilers.

## Public Works Department: Maintenance & Operations

- Use of traffic safety arrow boards and radar trailers with solar power.
- Provide and maintain commuter-parking facilities to encourage use of public transportation.
- Provide and maintain bike racks to encourage reduction of vehicle use.
- Conversion of the majority of traffic signals to LED lighting.
- Automated spreading of road salt and anti-ice solutions, reducing the negative impact of chloride entering the Village's stormwater.
- Recycling of wood into usable mulch.
- Recycling of scrap metals, tires and other materials.
- Designation of Tree City USA for 25 consecutive years.
- Comprehensive forestry management program:
  - Systematic tree maintenance and new plantings.
  - Community education regarding tree care.
  - Diversified planting program.
  - Tree preservation plans required for building permits and large projects.
  - Registration of tree care companies required.

## **Looking Ahead**

Although the current economic climate and forecast for the upcoming fiscal period continues to be one of pessimism, we have developed this financial plan in keeping with our traditional focus on long-term fiscal stewardship and accountability to the public for the responsible application of its resources. The Village Board's historical emphasis on sound fiscal management has permitted the Village the ability to weather economic turbulence and better plan for the future.

Respectfully submitted,

Steve Jones  
Village Manager