



Forest Preserve District of DuPage County  
**Citizens' Guide to Forest Preserve District Financial Reports**  
**Fiscal Year 2021**





# Board of Commissioners



Daniel Hebreard  
President – Woodridge

The Forest Preserve District of DuPage County is governed by a seven-member board of commissioners, one commissioner elected from each of the six voting districts and a president elected by the county at large. Normally, commission meetings are at 8 a.m. on the first and third Tuesdays of the month; planning sessions, 8 a.m. on the second and fourth Tuesdays. At both the board hears public comments and staff reports, discusses business, and votes on agenda items. Links to agendas, minutes, live streams of ongoing meetings, and recordings of previous meetings are at [dupageforest.org](http://dupageforest.org) under “Our Board.”

For the safety of visitors as well as staff, board of commissioners meetings were online throughout 2021, but viewers could link to live video at [facebook.com/dupageforest](https://www.facebook.com/dupageforest) and from [dupageforest.org](http://dupageforest.org).



Marsha Murphy  
Bloomingdale – District 1



Tina Tyson-Dunne  
Lombard – District 2



Linda Painter  
Hinsdale – District 3



Jeff Gahrns  
Wheaton – District 4



Barbara O'Meara  
Naperville – District 5



Al Murphy  
West Chicago – District 6

# From the President

Welcome to the first edition of the Forest Preserve District of DuPage County's *Citizens' Guide to Forest Preserve District Financial Reports* for the fiscal year ending Dec. 31, 2021. On behalf of our Board of Commissioners, I would like to thank you for taking a moment to review this guide. It is intended to provide residents of DuPage an overview of the District's financial performance and progress during the past fiscal year.

This guide summarizes the financial activities of the District and is not intended to replace the full disclosure financial statements that can be viewed in our *Annual Comprehensive Financial Report* at [dupageforest.org](http://dupageforest.org). Rather, by reading this, you will be able to gain a general understanding and summary of the District's major initiatives and financial activities as of year-end 2021. If you wish to review the information on a more detailed basis, please refer to the *Annual Comprehensive Financial Report*.

The Board of Commissioners and I appreciate your input regarding the contents of this guide. It has been prepared as a tool for readers regardless of financial background or training, and we hope it evidences our commitment to maintaining open communication and transparency with our residents. Although a condensed report, the presentation of financial information conforms to generally accepted accounting principles and related reporting standards.

I hope you gain a clear and transparent view of our organization while reviewing this publication, and I encourage all residents to take an active part in our local community, which gains strength every time people who call DuPage County home invest their resources, time, and talents to make our county one of the best places to live.



Daniel Hebreard  
President, Forest Preserve District of DuPage County

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## Our Mission

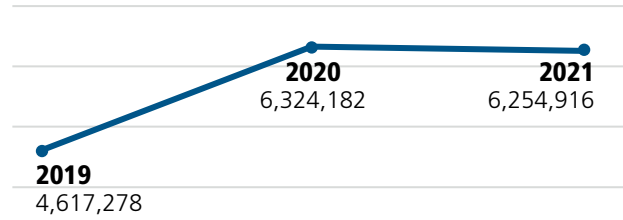
To acquire and hold lands for the purpose of preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of DuPage County citizens

# Visitation and Use

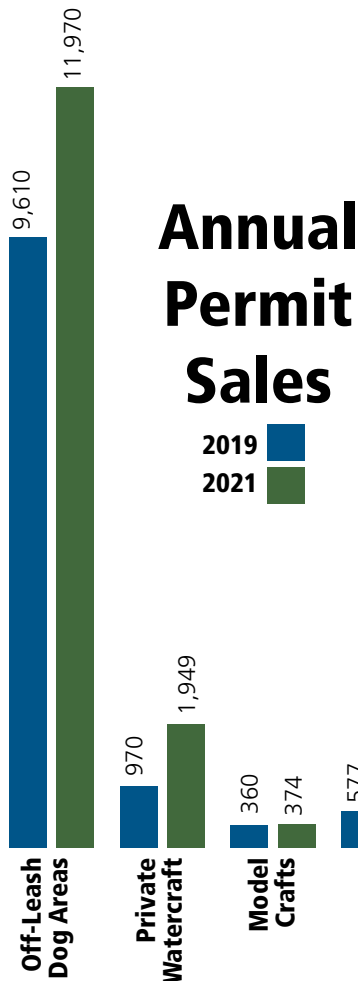
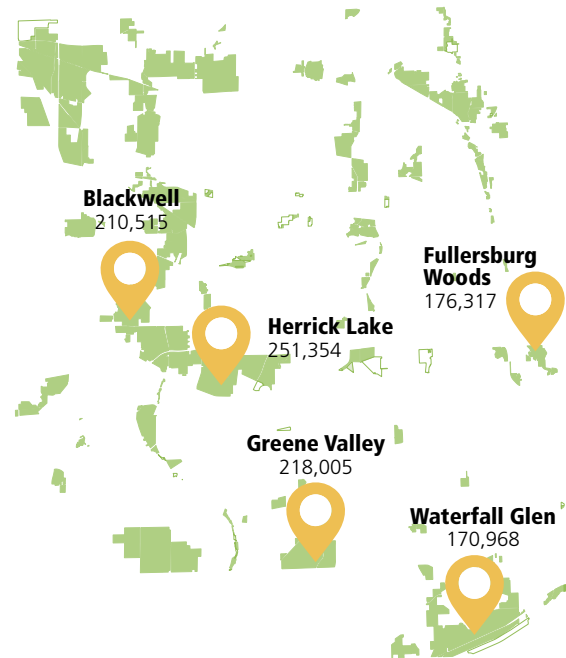
The surge in visitation to DuPage forest preserves that began at the start of the pandemic showed no signs of slowing down in 2021. More than 6.2 million people visited DuPage forest preserves in 2021 compared to 4.6 million just two years earlier. But forest preserve fans continued to have their favorites: The top five most attended preserves accounted for over 1 million of those visits.

Across the agency, though, numbers tell the story of how DuPage forest preserves remained popular throughout the year.

## Overall Visitation



## Top 5 Most Visited Forest Preserves



\*Closed for part of 2019 for stream restoration work

## Danada Equestrian Center

- 170,722 visitors to the equestrian center grounds
- Reintroduction of horse-drawn wagon rides
- Introduction of equine trail sports program
- Shared obstacle course playdates with St. James Farm
- Continued onsite hay program with 250,000 pounds of hay custom baled during the year



## Fullersburg Woods Nature Education Center

- 175,718 visitors to the surrounding forest preserve
- Reopened nature education center with limited hours after being closed to the public for most of 2020
- Major exterior renovations completed by Forest Preserve District staff



## Kline Creek Farm

- 32,310 visitors
- First year planted and harvested all crops with the help of staff, volunteers, horses, and visitors and without powered mechanical assistance
- Rebuilt lower barn for milking demonstrations May – October, including opportunities for visitors to assist



## Mayslake Peabody Estate

- 52,332 visitors to the forest preserve grounds
- Site of 2021 Native Plant Sale
- Restoration of 1920s walnut entryway staircase
- Reopened Mayslake Hall June 15, welcoming 749 visitors throughout the remainder of the year



## St. James Farm

- Renovation of 150-person picnic pavilion, adding a grill patio, benches, and artificial turf game courts
- Indoor riding arena used by 156 equestrians
- 183,987 visitors to the forest preserve grounds
- Site of 40 special events, including weddings, scholastic cross-country meets, and picnics





**8,332**  
Boat Rentals



**1,431**  
Snow Tube Rentals



**170**  
Snowshoe Rentals



**709**  
@ Summer Camps



**200**  
@ Special Needs  
Adventure Day



**221**  
@ Archery Open House



**22**  
Have It at Herrick Events



**FORE!** The Preserve at Oak Meadows  
Maple Meadows Green Meadows

**97,000**  
Rounds

**\$182K**  
Merch Sales

**\$5.6M**  
Total Revenue



## NATIVE PLANT SALE

**753** Orders

**11,319** Plants Sold, Bringing Native  
Species Into DuPage Backyards

**\$81,211** Net Sales

**100%** Online Orders With  
Contactless Curbside Pickups

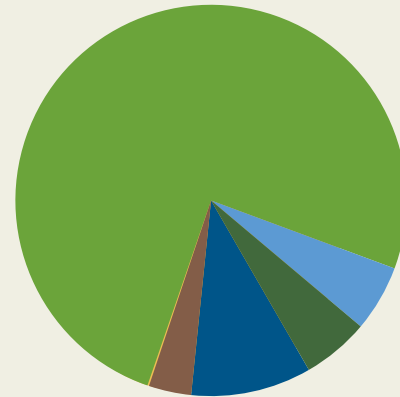




# Revenues

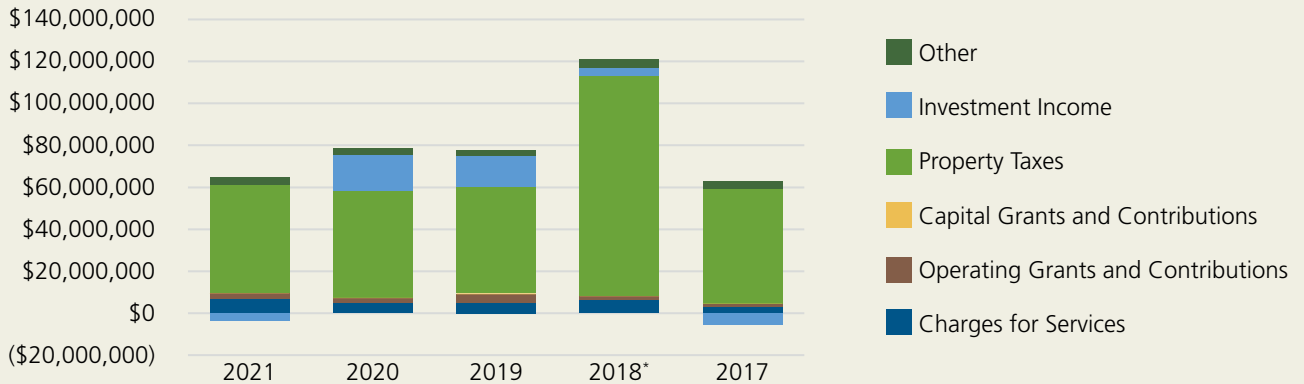
The Forest Preserve District has strong, reliable revenue sources, but the revenue profile looks different this fiscal year due to negative interest earnings. The negative interest earnings are a result of unrealized losses. Unrealized losses are “paper losses” incurred because District-owned financial holdings were marked to market value. Illinois law prevents the District from investing its funds like a private citizen or business. The other revenue categories finished fiscal year 2021 in line with prior year trends or budgeted outcomes. This allowed the District to maintain its fund balances as set forth by the financial policies.

## FISCAL YEAR 2021 REVENUES



- Property Taxes 75%
- Investment Income -5%
- Other 6%
- Charges for Services 10%
- Operating Grants and Contributions 4%
- Capital Grants and Contributions <1%

## FIVE-YEAR REVENUE TREND



\*Please note that the 2018 fiscal year was an 18-month period; all other were 12 months.

Above is a five-year trend of the Forest Preserve District’s annual revenue by fiscal year. In 2017 you will notice the District encountered a situation similar to 2021, where investment incomes recorded a negative revenue. In 2019 and 2020 you’ll also notice the reverse impact that the District experienced with regard to investment income as the District had significant increases in revenue during a declining interest rate market and the District did well outperformed budget expectations those fiscal years.

# TREES, STREAMS, AND ROADS

**5,000**

Stock of Native Trees and Shrubs  
for Future Planting

**900**

Trees and Shrubs Planted

**2,100**

Trees Pruned

**300**

Acres Mowed

**18**

Miles of Resurfaced Trails

**300**

Tons of Debris Removed From Waterways

**1.1 Million**

Square Feet Sealcoated



**260/36**

Full-Time/Part-Time  
Employees



**4,300**

Volunteers



**100**

Seasonal Employees



**5,506**

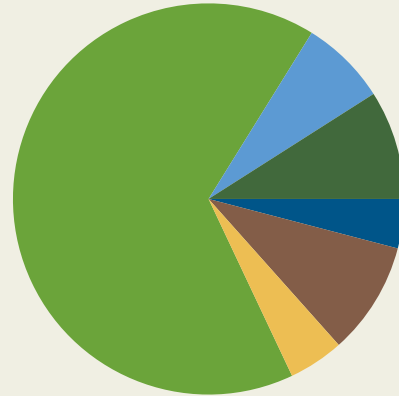
Law Enforcement Calls



# Expenditures

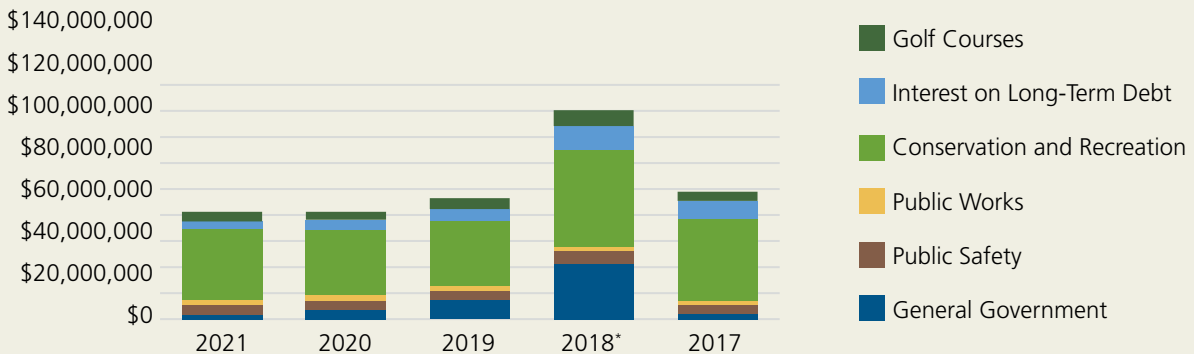
The Forest Preserve District expended two-thirds of its resources on conservation and recreation in fiscal year 2021. The District has highlighted significant projects and awards throughout this document. The District operates three golf courses which accounted for 9% of the District’s resources. Golf revenues exceeded expenditures by \$1.9 million. The expenditures defined as public safety, public works, and general government are expenditure activities that support the District mission and provide safe environments at all properties and programs throughout the District. The interest on long-term debt is the expenditures associated with previously issued debt service for major capital improvements, infrastructure, and other projects in the District. The District’s debt service is detailed further on Page 14.

## FISCAL YEAR 2021 EXPENDITURES



- Conservation and Recreation 66%
- Interest on Long-Term Debt 7%
- Golf Courses 9%
- General Government 4%
- Public Safety 9%
- Public Works 5%

## FIVE-YEAR EXPENDITURES TREND



\*Please note that the 2018 fiscal year was an 18-month period; all other were 12 months.

Above is the five-year trend history for Forest Preserve District expenditures. All years show the District’s commitment to conservation and recreation, as that category is the major thrust in expenditures year over year. Interest on long-term debt peaked in 2018 and has been on the decline since. Fiscal year 2021 was consistent with prior years and intended budgeted outcomes.

# Green Initiatives

Whether by restoring woodlands, wetlands, and prairies; helping protect threatened or endangered wildlife; or running a fleet on alternative fuels, the Forest Preserve District has been doing things “green” for quite a while. As part of its master plan, the District prioritized green initiatives, such as solar power and increased sustainability, to reduce its carbon footprint, reliance on fossil fuels, and energy costs and to improve the environment and quality of life for all living things. In 2021 it further committed to adopting new operational strategies to support the environment.

## The Preserve at Oak Meadows Clubhouse

The doors opened at the new clubhouse at The Preserve at Oak Meadows this year. The one-story, 18,000-square-foot building has environmentally friendly features, such as a green roof, native landscaping with pollinator-friendly plants, sustainably sourced wood, and energy-efficient building systems. It also features a restaurant with indoor and outdoor seating areas, a multipurpose event room, a pro shop, locker rooms, and office space.

Once fully open, the clubhouse will accommodate up to 120 people for dining and 200 for special events.



## Blackwell Solar Project

With a pledge from gracious donors in 2021, the Forest Preserve District began planning for the installation of a solar array on the fleet building at Blackwell Forest Preserve. The 330-kilowatt array will be able to annually produce 384 megawatt-hours of electricity, offsetting 100% of the building’s electrical-energy consumption. It will not only save taxpayers an estimated \$22,000 each year but also reduce greenhouse gas emissions equivalent to 272 metric tons of carbon dioxide. The Forest Preserve District will also be able to sell an additional 29,000 kilowatt-hours to ComEd each year with the company’s net-metering program.

## A Commitment to Alternative Fuels

Over the past 20 years the Forest Preserve District has created a fleet of vehicles and equipment (including tractors and lawn mowers) that runs on alternative fuels or hybrid technology. This has lowered fuel expenditures, reduced tailpipe emissions, and lengthened the lifespan of the equipment.

In 2021, 95% of the Forest Preserve District’s 172 vehicles ran on alternative fuels – propane, natural gas, electric, hybrid, biodiesel, or ethanol. By not relying on conventional gas and diesel fuels, the Forest Preserve District prevented the release of 427 megatons of greenhouse gas emissions.



## Green at the Golf Preserve

In 2021 the Forest Preserve District had its first full season with its solar-powered cart storage building at The Preserve at Oak Meadows, the first of its kind in the nation. During the year the system generated 54,000 kilowatt-hours of electricity, enough to power the golf preserve’s fleet of 75 golf carts for the entire season. This prevented the release of 84,000 pounds of carbon dioxide emissions, the equivalent of carbon sequestered by 633 tree seedlings over 10 years.

# Taxes

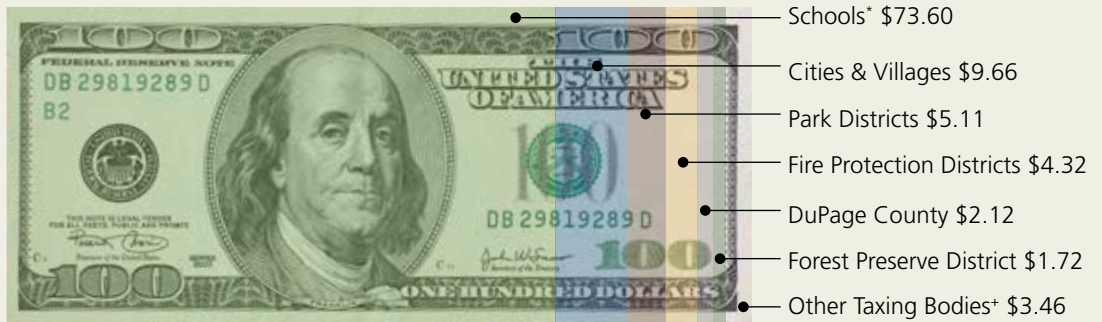
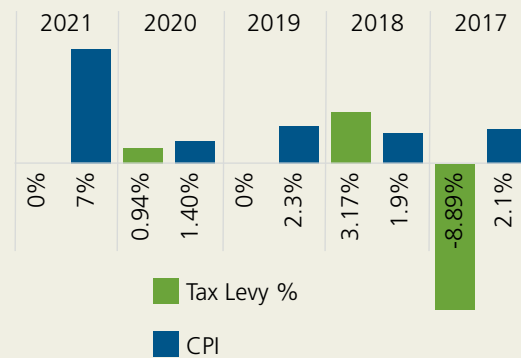
The Forest Preserve District approves a tax levy annually. The tax levy is the dollar amount the District intends to raise through property taxes. The District takes a fiscally conservative approach to the annual tax levy process that is reflective of the responsible spending practices employed year over year.

The District has managed tax levy growth very well over the past five years with the total increase over that period totaling 4.14%. During the same period the consumer price index, which is the average change in prices or cost of goods and services over time, has increased 14.70%. The

District continues to look for efficient means to accomplish its mission using financially sound, responsible strategies that limit increases to the annual property tax levy.

Below is a visual representation for the county of DuPage and a breakdown of where tax dollars go. This graphic uses \$100 of equalized assessed value as the basis. Equalized assessed value is the valuation of property, used by all counties, to spread taxing district levies, which is how property tax bills are calculated. Individual property tax bills will be different than the example. Each property has specific taxing bodies that make up the property's tax bill. Please refer to a property's individual tax bill for the exact breakdown. The District takes great pride in the high level of services, property, and experiences provided throughout DuPage County. The District is a small part of DuPage residents property tax bills, as displayed below.

## FIVE-YEAR TAX LEVY VERSUS CONSUMER PRICE INDEX



\*Includes Unit Districts, Grade Schools, High Schools, and Junior Colleges

\*Includes Townships, Sanitary Districts, Libraries, Special Service Areas, and Special Service Districts



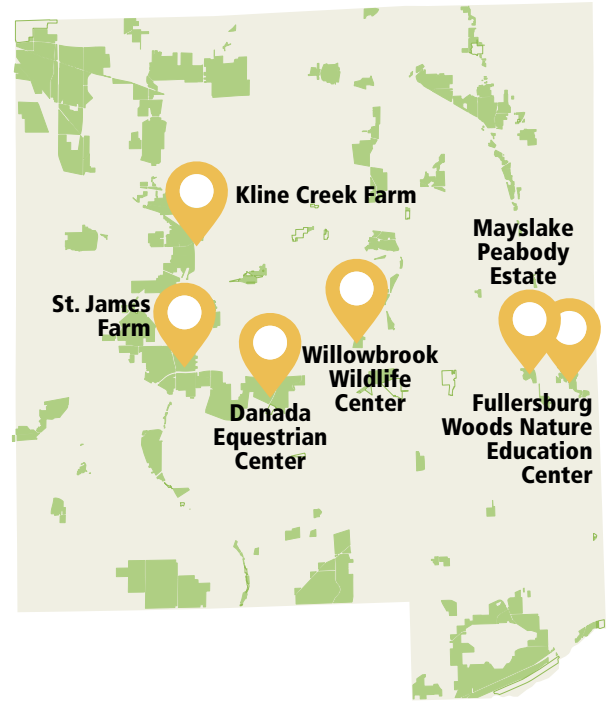
# Special Destinations

In addition to trails, picnicking, fishing, and open natural areas, the Forest Preserve District offers six special destinations within the preserves, each with its own distinct exhibits and buildings, which focus on the county's natural or cultural history. Each has scheduled programs for kids, families, and adults as well as activities and points of interest for casual visitors.

The year saw a mix of operational adjustments. Because of continued health and safety concerns, centers opened with modified hours and offerings.

Willowbrook Wildlife Center in particular, with a surge in admissions over the past two years, converted its visitor center space into treatment areas, requiring public access to remain closed. A new center is part of the Forest Preserve District's 2019 master plan, and in 2021 the District undertook a multitiered outreach effort to gain additional opinions about the site's redevelopment.

When complete, the center will include a 16,850-square-foot addition for exhibits, learning labs, and a rehabilitation clinic. For the permanently disabled animals that live at the center, new enclosures will create more naturalized habitats. The Forest Preserve District is also working toward making Willowbrook a net-zero carbon emissions site.



# AAA Rating

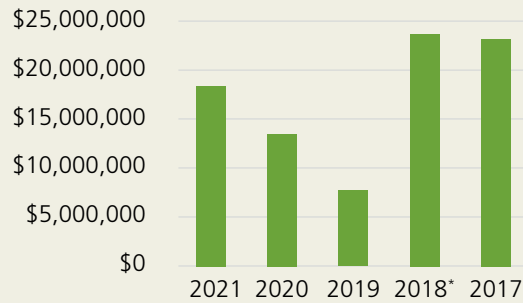
The Forest Preserve District is AAA-rated by Standard and Poor's. This is the highest rating of credit worthiness attainable by any agency or business in the financial industry and reflects the District's strong financial management, fiscally responsible reserves, actively managed operations, pension funding, and oversight of debt and liabilities. The rating translates to savings when debt is issued because lower interest rates directly correlate with the low default risk associated with AAA-rated agencies.



# Debt Services

The Forest Preserve District had three debt issuances active during fiscal year 2021 and retired \$18.3 million of principle on those debt issuances during the year. Each debt issuance has an official statement that describes the terms of the issuance and provides details of funded projects and the repayment schedule. The chart below shows the principle retired, or paid off, each fiscal year.

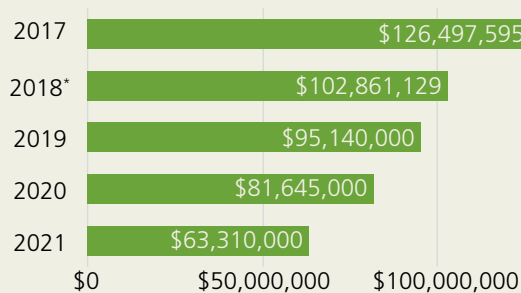
## DEBT RETIRED BY FISCAL YEAR



\*Please note that the 2018 fiscal year was an 18-month period; all other were 12 months.

The District's debt owed has been on a significant decline year over year. Below is a five-year comparison by fiscal year of outstanding principle, or debt owed.

## OUTSTANDING PRINCIPLE BY FISCAL YEAR



\*Please note that the 2018 fiscal year was an 18-month period; all other were 12 months.

The Forest Preserve District actively uses debt to accomplish large, significant capital projects. This method funds those capital expenditures without significantly impacting the tax levy. The District issued \$32.6 million in debt in the first quarter of 2022 with no increase to the tax levy. The debt issuance will fund parking lot improvements at Waterfall Glen, the restoration of the exterior of Mayslake Hall, and the expansion of Willowbrook Wildlife Center. This is an impressive set of projects to be completed without raising property taxes of DuPage County residents.

# Preserve Development

## Blackwell Launch

The Forest Preserve District installed a dock with a transfer platform and handrails at Silver Lake at Blackwell Forest Preserve that meets ADA requirements and will allow individuals of all ages and abilities to launch a kayak without assistance.

The \$75,650 project was funded in part by \$15,000 in private donations through the nonprofit Friends of the Forest Preserve District of DuPage County, which identified the dock as a priority project. The remainder was funded through the Forest Preserve District's yearly appropriated construction and development funds.



## Spring Brook Creek and Wetland Restoration

Although the restoration of 5,500 feet of Spring Brook within Blackwell Forest Preserve wrapped up in 2020, in 2021 crews installed over 60,000 individual plants at the site, an addition to the 30,000 installed in 2020. Crews also worked to control invasive plants and to seed with native species.

During the last week of June, 4 inches of rain fell, testing the capacity and strength of the newly built stream. During the storms, water within the stream slowly rose and spilled into the adjacent wetlands and floodplain. As waters receded, it was evident the stream and surrounding floodplain performed as designed.



## West Branch Mega Project

2021 marked the final year for the West Branch Forest Preserve Mega Project. The project began in 2013 for wetland mitigation for the O'Hare International Airport expansion.

The 350-acre site now contains 153 acres of wetland, 1.5 miles of restored streambanks and beds, and over 275 acres of grassland and prairie habitat in former agricultural fields. In addition to providing healthier habitat for native wildlife, the preserve now also receives and stores stormwater, a benefit to neighboring residents.

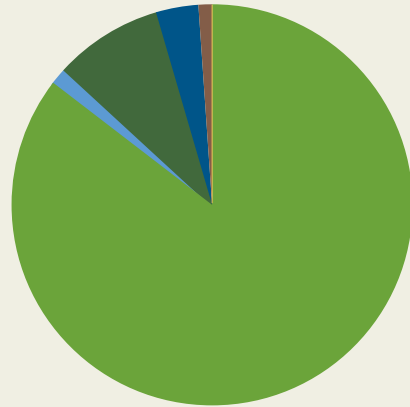




# Capital Assets

As one would expect, the Forest Preserve District's capital assets are extremely land-driven with all but 14% in the land category. When you layer buildings and structures in with the land, that accounts for 95% of the District's total capital assets. The remaining 5% is split between infrastructure, equipment, land improvements, and construction in progress. Land improvements and construction in progress will fluctuate year over year and once completed will be added to the land or buildings and structures totals.

## FISCAL YEAR 2021 CAPITAL ASSETS



- Land 86%
- Construction in Progress 1%
- Buildings/Structures 9%
- Infrastructure 3%
- Equipment 1%
- Land Improvements <1%

# GFOA Award

The Forest Preserve District has been recognized by the Government Finance Officers Association for Excellence in Financial Reporting for the annual comprehensive financial report for the fiscal year ending Dec. 31, 2020. This is the highest form of recognition in governmental accounting and financial reporting. This significant accomplishment demonstrates the District's commitment to transparent financial reporting to the residents and businesses of DuPage County.



# The Friends

The Friends of the Forest Preserve District of DuPage County is a 501(c)(3) organization that helps the community support the Forest Preserve District's mission through philanthropic giving. In 2021, 898 donors gave \$211,759.85, many in support of several key projects.

**Adopt an Animal at Willowbrook Wildlife Center** – Over \$19,100 helped fund wildlife rehabilitation services, food, and supplies for treating wild animals.

**ADA-Accessible Pier** – Donors provided \$15,000 to help install an ADA-accessible pier to accommodate kayaks and canoes at Blackwell Forest Preserve.

**Night for Nature Event** – Thanks to 127 generous donors, this virtual event raised \$9,295 for wildlife. The Wheaton Lions Club in particular sponsored the event's duck race along Spring Brook.

**Game Fish Stocking** – Domtar Corporation presented \$2,500 to stock native game fish at a forest preserve lake and to support native wildlife rehabilitation at Willowbrook Wildlife Center.

**Giving Tuesday** – On Nov. 30, the Friends accepted a dollar-for-dollar matching grant challenge – up to \$3,000 – from one of its directors, who is also a volunteer. The fundraiser garnered \$12,733.32 in one-day gifts from 81 donors.

**Green Energy Endowment** – Established in 2021, this endowment will help fund green energy investments at Forest Preserve District facilities. Six people contributed to the new fund, including a major commitment by Ann Boisclair and Jeffrey Jens to support the installation of solar panels at the Forest Preserve District's fleet building.

**Adopt a Blanding's Turtle Program and Breakfast with the Blanding's Turtles and Friends** – One corporation and 24 people donated to the conservation of the state-endangered Blanding's turtle. The Friends also joined the Forest Preserve District and partner agency the Peggy Notebaert Nature Museum for a virtual "Breakfast With the Blanding's Turtles," which showcased the District's captive-rearing head-start program.

**Mayslake Hall Staircase Restoration** – Donors, volunteers, and staff gathered in person to see the intricately detailed staircase and learn about its restoration process. A private donation and other funds from the Friends helped make the restoration possible after a pandemic-related delay.

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To find out how to support this philanthropic arm of the Forest Preserve District, visit [dupageforest.org/friends](https://dupageforest.org/friends).



# Where to Visit Us

## Headquarters

3S580 Naperville Road  
Wheaton • 630-933-7200  
TTY 800-526-0857  
forest@dupageforest.org

## Education Centers

Danada Equestrian Center  
3S507 Naperville Road  
Wheaton • 630-668-6012

Fullersburg Woods  
Nature Education Center  
3609 Spring Road  
Oak Brook • 630-850-8110

Kline Creek Farm  
1N600 County Farm Road  
West Chicago • 630-876-5900

Mayslake Peabody Estate  
1717 W. 31st St.  
Oak Brook • 630-206-9566

St. James Farm  
2S541 Winfield Road  
Warrenville • 630-580-7025

Willowbrook Wildlife Center  
525 S. Park Blvd.  
Glen Ellyn • 630-942-6200

## Golf Courses

The Preserve at Oak Meadows  
900 N. Wood Dale Road  
Addison • 630-595-0071

Maple Meadows Golf Course  
272 S. Addison Road  
Wood Dale • 630-616-8424

Green Meadows Golf Course  
18W201 W. 63rd St.  
Westmont • 630-810-5330

## Partner Sites

Bartlett Nature Center  
Bartlett • 847-608-3120

Danada House  
Wheaton • 630-668-5392

Fischer Farm  
Bensenville • 630-766-7015

Graue Mill and Museum  
Oak Brook • 630-655-2090

Lyman Woods Nature Center  
Downers Grove • 630-963-9388

## Online

dupageforest.org  
@dupageforest





