



Forest Preserve District of DuPage County  
Wheaton, Illinois

**Citizens Guide to Forest Preserve District Financial Reports  
Fiscal Year Ending Dec. 31, 2022**



# 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 "About Us" and "Our Board."



Marsha Murphy  
District 1  
Bloomingdale



Tina Tyson-Dunne  
District 2  
Lombard



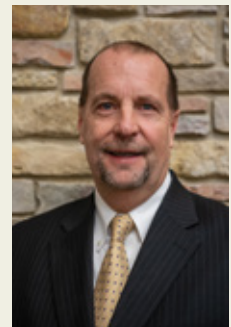
Linda Painter  
District 3  
Hinsdale



Jeff Gahr  
District 4  
Wheaton



Barbara O'Meara  
District 5  
Naperville



Al Murphy  
District 6  
West Chicago

# From the President

Welcome to the Forest Preserve District of DuPage County's *Citizens Guide to Forest Preserve District Financial Reports* for the fiscal year ending Dec. 31, 2022. On behalf of our board of commissioners, I would like to thank you for taking a moment to review this report. It is intended to provide the residents of DuPage County 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*, which is posted at [dupageforest.org](http://dupageforest.org). Rather, by reading this guide, you will be able to gain a general understanding and summary of the District's major initiatives and financial activities as of year-end 2022. It has been prepared as a tool for readers regardless of financial background or training and we hope evidences our commitment to maintaining open communication and transparency. Although it's condensed, the presentation of financial information in this report conforms to generally accepted accounting principles and related reporting standards. I hope you gain a clear view of our organization while reviewing this guide, and I encourage all residents to take an active part in our local community.

Our community gains strength every time a person who calls DuPage County home invests resources, time, and talents to make the county one of the best places to live.



Daniel Hebreard  
President, Forest Preserve District of DuPage County

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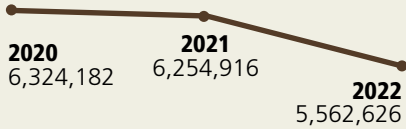
## Our Mission

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

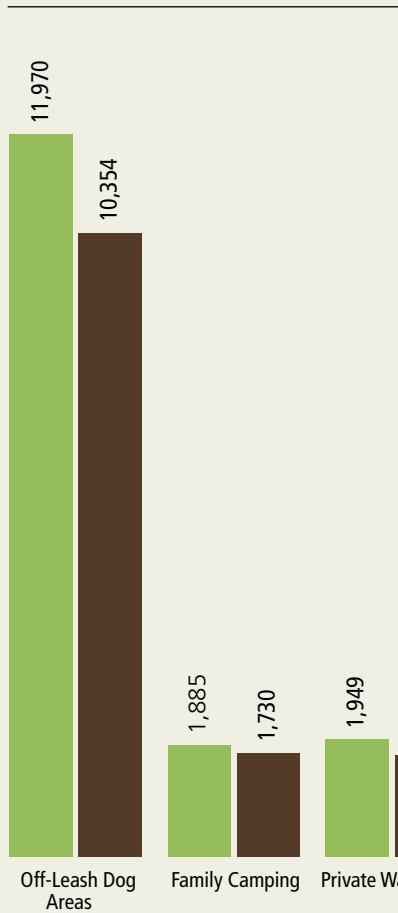
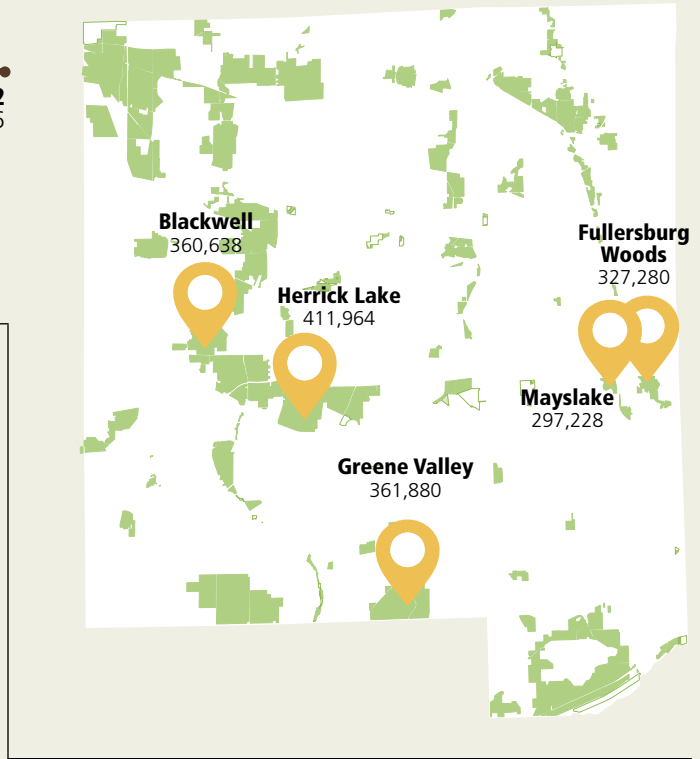
# By the Numbers

Although overall visitation dropped slightly from 2021, compared to prepandemic numbers, attendance remained strong. More than 5.5 million people visited DuPage forest preserves in 2022, and the top five most-attended preserves accounted for over 1.7 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



## Annual Permit Sales



## Danada Equestrian Center

- 176,844 visitors to the equestrian center grounds
- First two-day Fall Festival with over 11,000 in attendance
- Seven “Horsin’ Around Days” April through October
- Return to full schedule of signature programs – lessons, wagon rides, summer camps
- Increased onsite hay program with custom baling, which included providing hay for Kline Creek Farm

## Fullersburg Woods Nature Education Center

- 18,358 visitor center attendees
- Expanded hours
- Converted former office building into a rental space for meetings for businesses and other groups
- Launched Find It At Fullersburg program to provide a meeting opportunity for Scout and community groups that includes a guided program

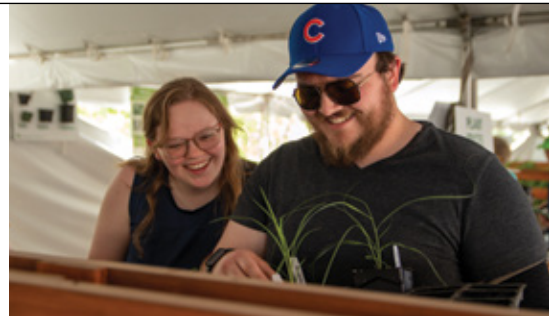


## Kline Creek Farm

- 38,122 visitors
- 7,830 farmhouse tour attendees
- New hands-on harvest program where visitors helped dig potatoes – some to take home – and the farm donated half to local food pantries

## Mayslake Peabody Estate

- Hosted 2022 Native Plant Sale
- Started major restoration of the exterior of Mayslake Hall, resulting in its temporary closure
- During construction, supported other departments and planned updated programming for the reopening in 2023



## St. James Farm

- 163,924 visitors to the forest preserve grounds
- Hosted the fall native tree and shrub sale, A Night for Nature, and the volunteer appreciation picnic
- Indoor riding arena used by 309 equestrians
- Hosted 115 special events, including weddings, cross-country meets, and picnics
- Hosted two new equestrian clinics and the Equine Trail Sports competition

# WILLOWBROOK WILDLIFE CENTER STATS

**10,468**

Animals Admitted

**132**

Most Animals Admitted in One Day

**72.9%**

Release Rate  
After 24 Hours

**13,901**

Phone Calls

**90**

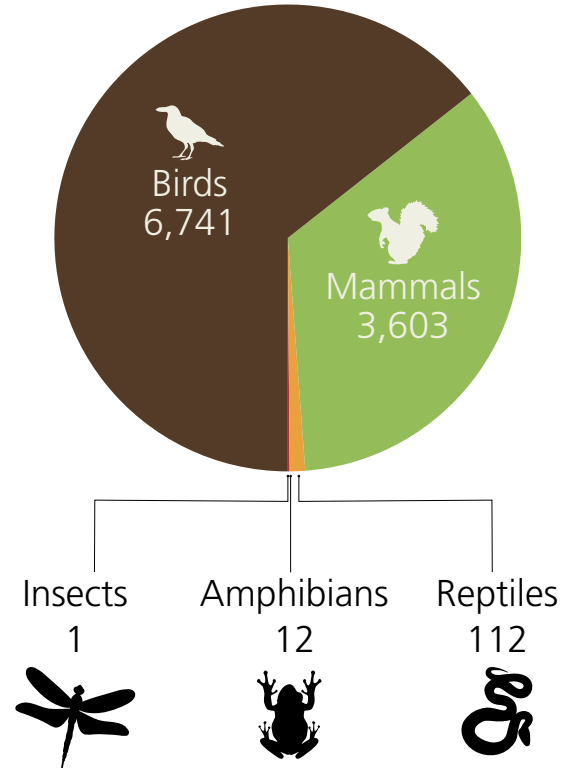
Most Calls in One Day

## Top Five Most Admitted Animals

1. Eastern Cottontail
2. American Robin
3. Eastern Gray Squirrel
4. Virginia Opossum
5. Mallard



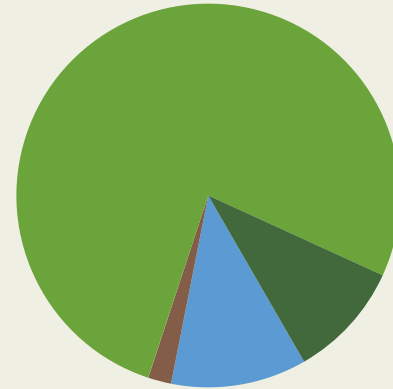
## Admissions by Species Group



# Revenues

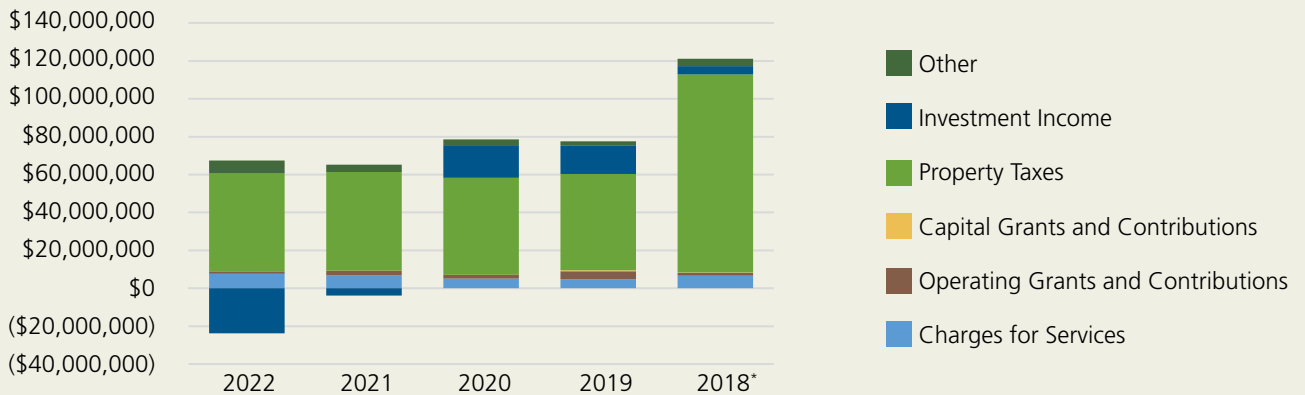
The Forest Preserve District has strong reliable revenue sources. Its revenue profile looks similar to last year as negative interest earnings are reported for fiscal year 2022. Investment income is marked to market, and negative interest earnings are directly related to unrealized losses. Unrealized losses are “paper losses” that occurred because the interest rates of District-owned financial vehicles were less than the available market interest rate. This is not uncommon in rising interest rate markets due to the limited financial instruments the District can invest in. The District can only invest in funds as allowed by Illinois law, which prevents it from investing in the same way as retirement plans, publicly owned companies, or DuPage County citizens do.

## FISCAL YEAR 2022 REVENUES



- Property Taxes 77%
- Other 10%
- Charges for Services 11%
- Operating Grants and Contributions 2%
- Capital Grants and Contributions 0%

Investment income was negative for the year and is not reflected in the above chart.



\*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. Please note that the 2018 fiscal year was an 18-month period; all other periods are 12 months. For 2019 and 2020, readers will also notice the reverse impact that the District experienced with regard to investment income: The District had significant revenue associated with a declining interest rate market and owned instruments that had a higher interest rate than the open market. Unfortunately, this trend did not continue for the fiscal years of 2021 and 2022.



**7,406**  
Boat Rentals



**2,355**  
Snow Tube Rentals



**144**  
Snowshoe Rentals



**35**  
Have It at Herrick Events



**763**  
@ Summer Camps



**200**  
@ Adaptive Recreation Adventure Day



**113**  
@ Archery Open House



**123**  
@ Just for Kids Fishing Derby



**259**  
@ Hard Water Classic

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

**96,000**  
Rounds

**\$3.8 Million**  
Greens and Range Fees

**\$6.4 Million**  
Total Revenue



Native Plant Sale

**1,682**

Shoppers

**11,982**

Plants Sold

**\$96,482**

Sales



Fall Tree and Shrub Sale

**160**

Online Orders

**468**

Plants Sold

**\$14,100**

Sales

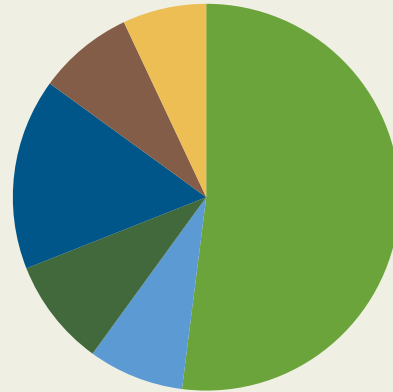




# Expenditures

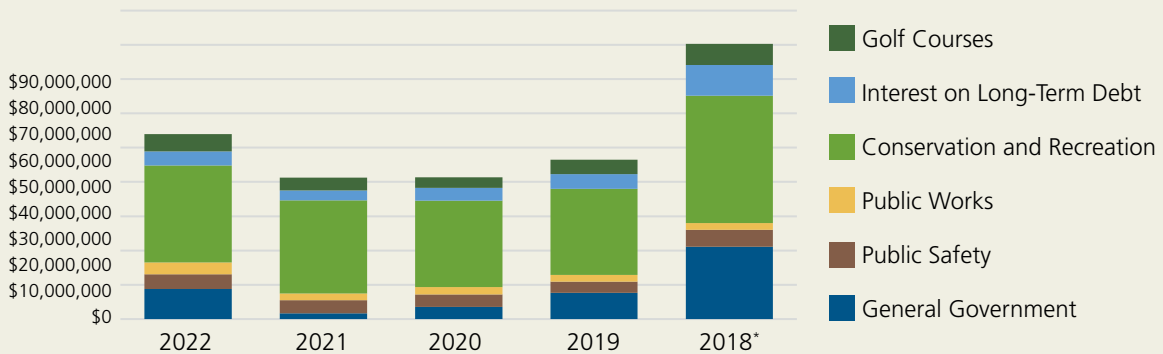
The Forest Preserve District expended just over 50% of its resources on conservation and recreation in fiscal year 2022. A few significant projects and awards are highlighted in this document. The District operates three golf courses which accounted for 9% of its resources. The golf courses continue to generate revenue exceeding expenditures, and in fiscal year 2022 this amounted to just under \$1.4 million dollars. The expenditures defined as public safety, public works, and general government are activities that support the District's mission and provide safe environments at all properties and programs throughout the Forest Preserve District. The interest on long-term debt is the expenditure associated with previously issued debt service for major capital improvements, infrastructure, and other projects. The District's debt service is detailed further on page 13.

## FISCAL YEAR 2022 EXPENDITURES



- Conservation and Recreation 52%
- Interest on Long-Term Debt 8%
- Golf Courses 9%
- General Government 16%
- Public Safety 8%
- Public Works 7%

## 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. Please note, just as with revenue reporting, the 2018 fiscal year was an 18-month period. All years show the commitment of the District to conservation and recreation as the major thrust in expenditures. Interest on long-term debt peaked in 2018 and showed a decline in the following three years. Fiscal year 2022 will show an increase for the bond issue that was executed that will fund the parking lot at Waterfall Glen, the exterior restoration of Mayslake Hall, and the new Willowbrook Wildlife Center.

## Trees, Streams, and Roads

**5,000**

Native Trees and  
Shrubs Maintained at  
the Nursery for Future  
Planting

Over **1,000**  
Trees and Shrubs  
Planted

Over **2,300**  
Trees Pruned

**350**  
Acres Mowed

**19.1**  
Miles of Trails  
Resurfaced

**950,000**  
Square Feet Sealcoated



# Taxes

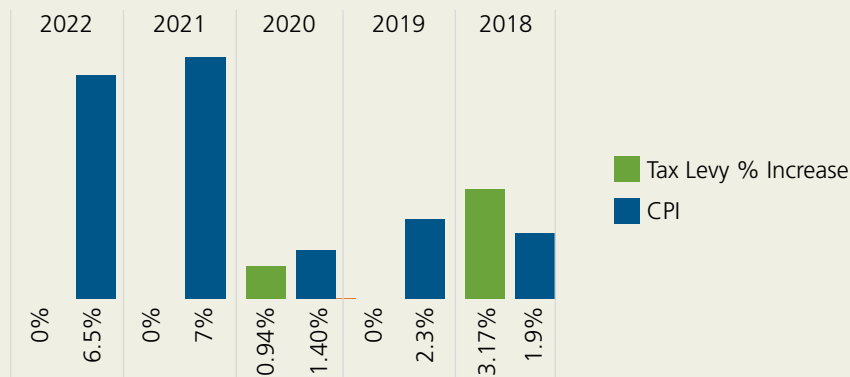
The Forest Preserve District approves a tax levy annually. The tax levy is the dollar amount the District, or any other entity with legal authority to levy tax, intends to raise through property taxes. The District takes a fiscally conservative approach to the annual tax levy process that is reflective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

The District has managed tax levy growth very well over the past five years with a 4.11% total increase over that period. During the same period the consumer price index, which is the average change in prices and cost

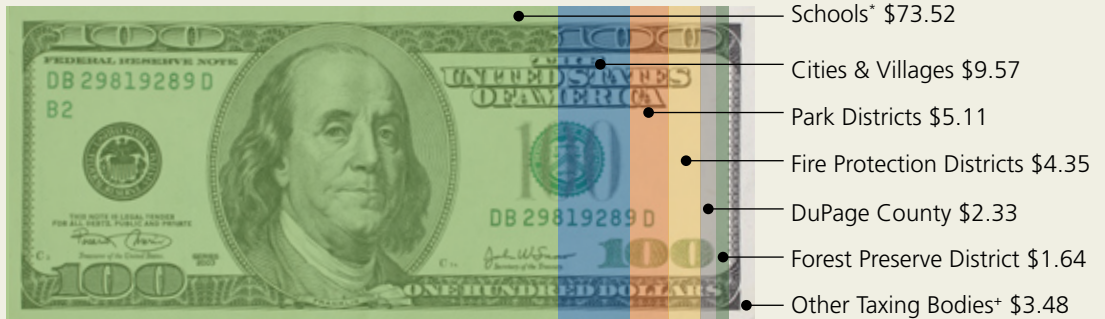
of goods and services over time, has increased 19.10%. The District has and will continue to look for efficient means to accomplish its mission through safeguarding assets and using financially sound and responsible strategies to limit increases to DuPage County residents via the annual property tax levy.

At the bottom of this page is a visual representation for DuPage County and a breakdown of where your tax dollars go. As the basis, the graphic uses \$100 of equalized assessed value, which is the valuation of property used by DuPage County to spread taxing district levies. Please note this analysis is for DuPage County as a whole and individual property owners will have differences based on the tax rates applied for the taxing bodies on each property's tax bill. Please refer to a property's individual tax bill for the exact breakdown.

## FIVE-YEAR TAX LEVY VERSUS CONSUMER PRICE INDEX



## DUPAGE COUNTY PROPERTY TAX DISTRIBUTION



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

+Includes Townships, Sanitary Districts, Libraries, Special Service Areas, and Special Service Districts

# Master Plan Projects

In 2019 the Forest Preserve District's board of commissioners approved an agencywide master plan, which includes certified projects and initiatives. In 2022 the Forest Preserve District kicked off work on many of these endeavors.

## Hidden Lake Bridges

The Forest Preserve District removed two bridges with structural deficiencies on popular trails at Hidden Lake. It replaced one over Round Meadow Lake with a 50-foot-long by 14-foot-wide prefabricated truss bridge. At the second location over the East Branch DuPage River, it removed the 1870s 50-foot-long by 11-foot-wide cast- and wrought-iron bowstring pony truss bridge and sent it off-site for refurbishment. The historic bridge will be reinstalled in 2023.

## Mayslake Peabody Estate

Work began on the 100-year-old Mayslake Hall to improve the roof, wood and stucco facade, brick and limestone masonry, foundation, drainage, and accessibility. The \$6.4 million project is funded by a recent bond issuance as well as a \$750,000 grant from the Public Museum Capital Grants Program, Illinois Department of Natural Resources, Illinois State Museum. The Forest Preserve District closed the hall for renovations but expects to reopen the building in summer 2023.

## Willowbrook Wildlife Center

Crews started preparations for the construction of a new 27,000-square-foot wildlife rehabilitation clinic and visitor center and outdoor resident and rehabilitation enclosures. The new visitor center and clinic, which will open in 2024, is the Forest Preserve District's first net-zero-designed building, which means the energy produced from renewable resources exceeds the energy consumed by the building. Plans also include interactive educational exhibits on the wildlife rehabilitation process, an outdoor classroom, an interpretive trail with wildlife observation areas, and outdoor activity spaces that demonstrate how to attract and live in harmony with native wildlife.

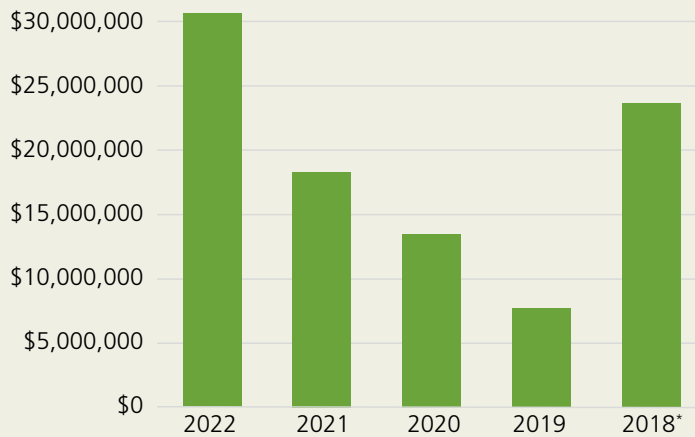
# Debt Services

The Forest Preserve District actively uses debt to accomplish large significant capital projects and to fund capital expenditures without significantly affecting the tax levy. The District issued \$32.6 million in debt in fiscal year 2022 with no effect to the total tax levy. This debt issuance will fund the parking lot improvements at Waterfall Glen, the restoration of the exterior at Mayslake Hall, and the expansion at the Willowbrook Wildlife Center, making an impressive set of projects without raising the total tax levy extended to the residents of DuPage County.

The Forest Preserve District had four open debt issuances during fiscal year 2022 and retired \$30.6 million of principal on those issuances during the fiscal year. The District makes its debt services annually based on the payback terms set forth in the official statement for each bond issue. The official statement is a document that describes the essential terms of a bond issue and provides a detailed description of the terms, features, and maturities.

The chart below shows the principal 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.

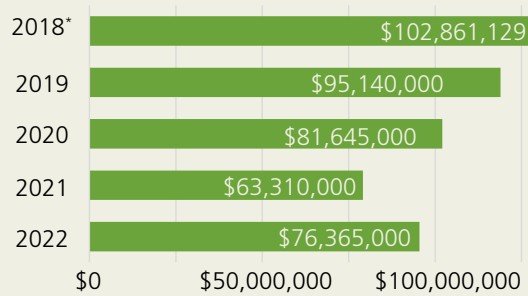
Below is a chart highlighting the amount of debt outstanding at the end of each fiscal year. The Forest Preserve District had four outstanding debt issuances as of Dec. 31, 2022, with a total of \$76.3 million outstanding. The table below details the amount outstanding and the fiscal year during which the issuance will be fully redeemed.

BOND ISSUE	PRINCIPAL OUTSTANDING	REDEEMED
2015 GO Series	\$14,820,000	Fiscal Year 2024
2015A GO Series	\$17,860,000	Fiscal Year 2024
2022 GO Series	\$32,545,000	Fiscal Year 2031
2022A Go Series	\$11,140,000	Fiscal Year 2025
Total Outstanding 12/31/22	\$76,365,000	

# Debt Services

## OUTSTANDING PRINCIPAL BY FISCAL YEAR

Below is a five-year comparison by fiscal year of outstanding principal.



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

# 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. This rating reflects the District's strong financial management, fiscally responsible reserves, actively managed operations, pension funding, and oversight of its debt and liabilities. The rating also translates to savings when debt is issued as lower interest rates directly correlate with the low default risk associated with AAA rated agencies.



## Natural Areas Restoration Projects

### Oak Ecosystem Restorations

The Forest Preserve District started work on four woodland restoration projects, all containing Class IV habitats, the highest-quality areas in the preserves. These five-year projects focused on oak-ecosystem improvements will remove invasive woody plants, thin overabundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management. Post management includes planting native trees and shrubs grown by District staff in the native plant nursery, where species are propagated from nuts and fruits collected in DuPage.

#### Egermann Woods

The grove is a 77-acre Class IV mesic woodland with portions of wet-mesic woodland, wet-mesic upland forest, and vernal ponds. It contains 297 native plant species, including six of special concern.

#### Hickory Grove

The savanna is a 31-acre Class IV mesic woodland with portions of immature upland forest, shrub meadow, tall-grass meadow, and stream communities. It contains 243 native plant species, including three of special concern.

#### Fischer Woods

Dunklee's Grove is a 75-acre Class IV wet-mesic upland forest with portions of wet-mesic savanna, immature upland forest, diverse marsh, vernal pond, and stream communities. It contains 340 native plant species, including one state-endangered, one state-threatened, and 18 of special concern.

#### Herrick Lake

This 600-acre project site is the Forest Preserve District's largest intact block of natural areas and is dominated by Class IV, III, and II ecosystems with a number of communities, such as mesic woodland, shrub meadow, marsh, immature upland forest, tall-grass meadow, and re-created prairie.

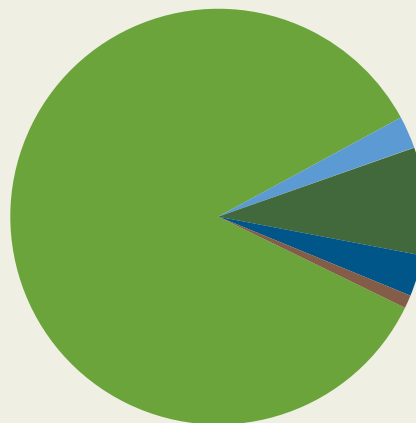
### West Chicago Prairie

In addition to wetlands and upland oak savannas, this 350-acre preserve is home to one of the most biologically diverse sites in northeastern Illinois: the 126-acre Truitt-Hoff Nature Preserve, one of eight state-designated nature preserves in DuPage. West Chicago Prairie contains 619 native plant species, including three state-endangered and one state-threatened. Of its 254 native wildlife species, 13 are state-endangered, and two are state-threatened. The approved master plan will use funding to continue much-needed conservation maintenance, such as removing invasive species, conducting prescription burns, and removing brush in the prairie areas.

# Capital Assets

The Forest Preserve District's capital assets are extremely land-driven with all but 15% in the land category. When you layer in the District's buildings and structures with land, you have 93% of the capital assets. The remaining 7% is in infrastructure, equipment, land improvements, and construction in progress. Land improvements and construction in progress will fluctuate year over year based on the progress of projects and once completed will most likely be added to the land or buildings and structures categories.

## FISCAL YEAR 2022 CAPITAL ASSETS



- Land 85%
- Construction in Progress 3%
- Buildings/Structures 8%
- 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 its annual comprehensive financial report for the fiscal year ending Dec. 31, 2021. 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.

For the first time, the association also recognized the District with an Award for Outstanding Achievement in Popular Annual Financial Reporting for the *Citizens' Guide to Forest Preserve District Financial Reports* for the fiscal year ending Dec. 31, 2021. The award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.





## Grants and Partnerships

### Willowbrook Wildlife Center Master Plan Phase II Improvements

U.S. Representative Sean Casten announced a \$2 million award in federal funding to construct and increase energy efficiency at the new 27,000-square-foot net-zero-designed wildlife rehabilitation clinic and visitor center. The Illinois Department of Natural Resources awarded a \$400,000 Open Space Lands Acquisition and Development grant for outdoor recreational improvements.

### Mayslake Hall Exterior Revitalization Project

The Public Museum Capital Grants Program, the Illinois Department of Natural Resources, and the Illinois State Museum awarded a \$750,000 capital grant to help repair structural deficiencies and improve drainage and accessibility.

### Pratt's Wayne Woods Forest Preserve

The Illinois Department of Natural Resources awarded a \$200,000 Recreational Trails Program grant.

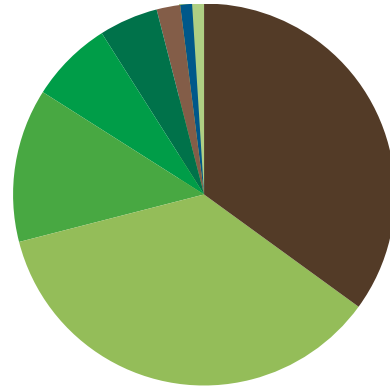
### Rare Species Management

A \$100,000 cooperative agreement between the Forest Preserve District and the U.S. Fish and Wildlife Service will support the preservation of rare plant species.

## Donations

The Friends of the Forest Preserve District of DuPage County 501(c)(3) helps the community support the Forest Preserve District's mission. Over 1,000 donors contributed. The Friends provided \$282,887 to the Forest Preserve District for restoration of habitat, preservation of native plants and animals, and environmental sustainability in DuPage forest preserves.

### Friends Support in 2022



- Green Energy Projects — 36%
- Wildlife Care — 35%
- Natural Areas Restoration — 13%
- Education — 7%
- Greatest Needs — 5%
- Blanding's Turtle Recovery — 2%
- Mayslake Peabody Estate Master Plan Project — 1%
- Recreation/Preserve Improvements — 1%

## Special Events

Events included the Native Plant Presale and A Night for Nature (both ticketed events) and special engagement opportunities for members of the Ambassador Circle and Community Partners donor recognition programs.



To learn more about the Friends, visit [dupageforest.org/friends](http://dupageforest.org/friends), and follow @dupageforestfriends on Facebook, Instagram, and LinkedIn. Contact Partnership & Philanthropy at 630-871-6400 or [fundraising@dupageforest.org](mailto:fundraising@dupageforest.org).

# 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

Graue Mill and Museum  
3800 York Road  
Oak Brook • 630-850-8112

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

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

## Online

dupageforest.org  
@dupageforest



