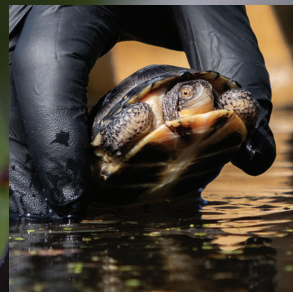




Forest Preserve District
of DuPage County

Citizens Guide to Forest Preserve District Financial Reports Fiscal Year Ending Dec. 31, 2024





DuPage County's 60 forest preserves contain 26,000 acres of woodlands, prairies, wetlands, and waterways – natural areas that contribute to cleaner air and water, help with flood control, create vital habitats for wildlife, and provide safe spaces where people can boost their physical and mental health. Forest Preserve District employees work to maintain and create high-quality habitats, acquire land, and maintain and improve the recreational features, including 175 miles of trails, that attracted nearly 6 million people throughout the year.

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

Board of Commissioners

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 under “About Us” and “Our Board.”

Daniel Hebreard, Woodridge — President
Marsha Murphy, Bloomingdale — District 1
Tina Tyson-Dunne, Lombard — District 2
Linda Painter, Hinsdale — District 3
Jeff Gahris, Wheaton — District 4
Barbara O’Meara, Naperville — District 5
Rick Gieser, Carol Stream — District 6

Executive Director

Karie Friling



Pictured left to right: Jeff Gahris, Barbara O’Meara, Rick Gieser, Daniel Hebreard, Marsha Murphy, Tina Tyson-Dunne, and Linda Painter

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, 2024. 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 report 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. Rather, by reading this report, you will be able to gain a general understanding and summary of the District's major initiatives and financial activities as of year-end 2024. Individuals who wish to review information on a more detailed basis should refer to the District's comprehensive report.

The board of commissioners and I appreciate your input regarding the contents of this report. It has been prepared as a tool for its readers regardless of financial background or training and we hope evidences our commitment to maintaining open communication and transparency with our residents. Although 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 and transparent view of our organization while reviewing this report, 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 their resources, time, and talents to make DuPage one of the best places to live.



Daniel Hebreard
President, Forest Preserve District of DuPage County

By the Numbers

Total Visitors in 2024

5,908,838

Top 5 Most Visited Forest Preserves



Special Destinations

In addition to trails, picnicking, fishing, and open natural areas, the Forest Preserve District has seven special destinations within the preserves, each with its own distinct exhibits and buildings that 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.

Danada Equestrian Center

- 160,150 visitors to the forest preserve
- Hosted two-day Fall Festival with 10,388 attendees
- Held four Horsin' Around Days
- Offered signature programs including lessons, wagon rides, barn tours, no-rush brush activities, and summer camps
- Increased custom-bailing hay program to over 60 acres at Danada, St. James Farm, and Kline Creek Farm

Fullersburg Woods Nature Education Center

- 24,183 visitors to the nature education center
- Hosted 20 rentals and nine Districtwide programs, including cicada and solar eclipse viewing parties, which attracted hundreds of people

Graue Mill and Museum

- 14,790 visitors
- Expanded hours
- Six new school programs piloted in spring and kicked off in fall, which welcomed 25 groups
- Introduced Milling Around summer camp

Kline Creek Farm

- 37,928 visitors
- 8,331 farmhouse tour attendees
- Hosted Farmhands summer camps, themed activities for dairy month, and the new Nature Study Explorers program



Mayslake Peabody Estate

- 31,733 visitors
- 5,530 open hours attendees
- Hosted Native Plant Sale, 10 art exhibits, including the Olmec Trails installation, and a new Scout program

St. James Farm

- 168,496 visitors to the forest preserve
- Hosted fall native tree and shrub sale, Night for Nature, and the volunteer appreciation picnic
- Accommodated 321 equestrians at the indoor riding arena
- Issued 100 permits for weddings, cross-country meets, picnics, and other events
- Hosted two equestrian clinics and four equine trail sports competitions



DuPage Wildlife Conservation Center



13,180

Phone Calls
137 in One Day



11,478

Patients Admitted
153 in One Day

Top Five Most Admitted Animals



1,750
Eastern Cottontails



892
American Robins



763
Mallards



732
Virginia Opossums



704
Eastern Gray Squirrels



Largest Patient

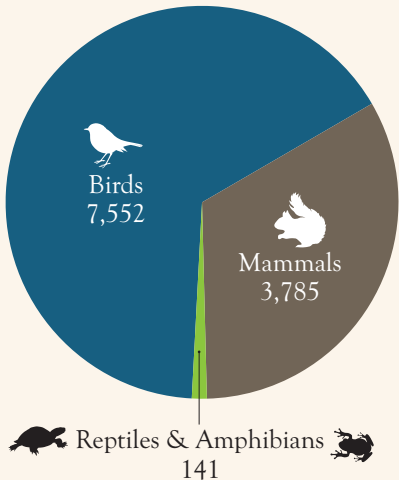
Coyote
Weight 32.4 pounds
Length 4 feet



Smallest Patient

Ruby-Throated Hummingbird
Weight 0.07 ounces
Length 3.75 inches

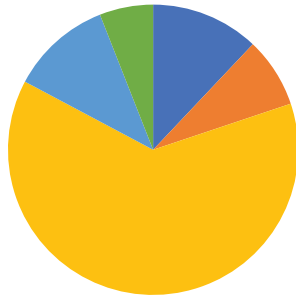
Admissions by Species Group



Revenues

The Forest Preserve District has strong reliable revenue sources. The District's revenue profile looks similar to last year with the exception of slightly less investment income and a greater amount of operating grants and contributions. Investment earnings for the District are still very strong, with the decrease in funds being attributed to the spend down of invested funds. 2024 also saw an increase in operating grants and contributions as the District received large donations related to the recently completed DuPage Wildlife Conservation Center.

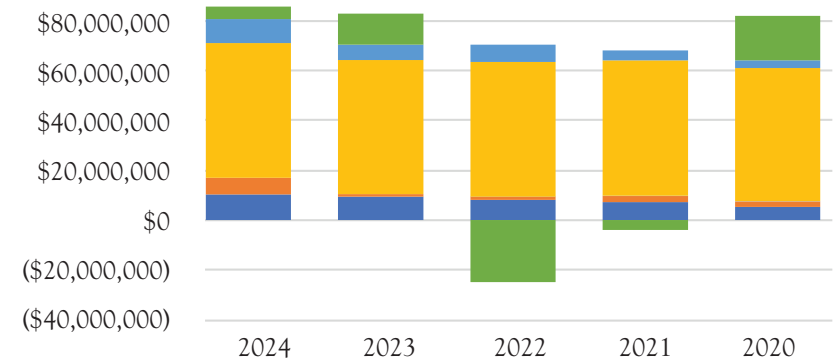
Fiscal Year 2024 Revenues



- Property Taxes 63%
- Other 11%
- Investment Income 6%
- Charges for Services 12%
- Operating Grants and Contributions 8%

Below is a five-year trend of the District's annual revenue by fiscal year.

Five-Year Revenue Trend



- Investment Income
- Other
- Property Taxes
- Capital Grants and Contributions
- Operating Grants and Contributions
- Charges for Services

More By the Numbers

6,208

Watercraft
Rentals



17,646

Plants Sold at the Annual
Spring and Fall Sales
\$152,800 Net Sales



1.17 Million

Square Feet of
Sealcoated Asphalt



340

Acres of Turf Mowed



261

Adaptive Recreation
Adventure Day Guests



97,000

Rounds of Golf
\$5.1 Million Green Fee Sales
\$8.3 Million Total Revenue



5,000

Trees and Shrubs
Growing at the Nursery



1,706

Acres Treated With
Prescription Burns



6,631

School Program
Attendees



180

Young Anglers at
Just for Kids Events



184

Captive-Reared State-
Endangered Blanding's Turtles
Released in the Wild



950

Planted Trees and
Shrubs

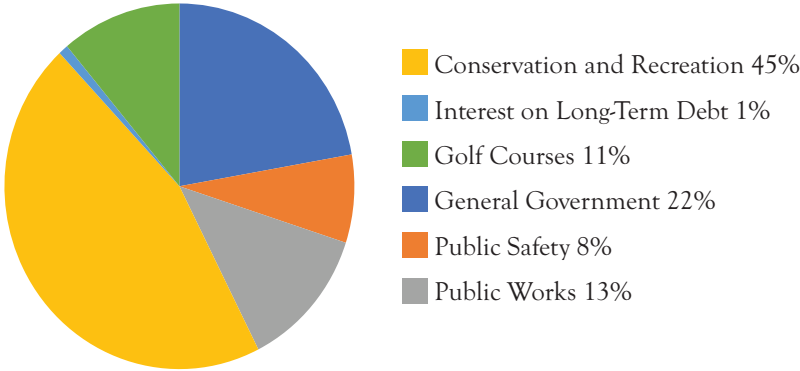


Expenditures

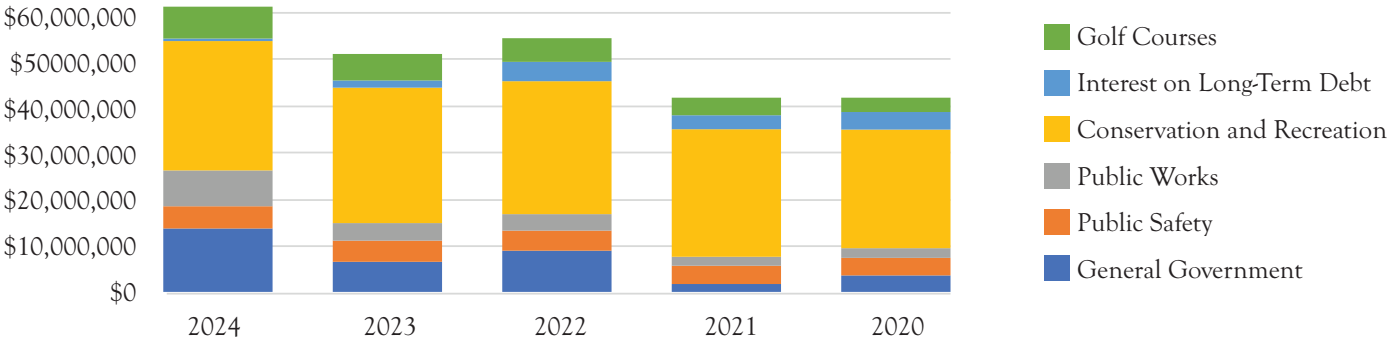
The Forest Preserve District expended just under 50% of its resources on conservation and recreation in fiscal year 2024. The District has highlighted a few significant projects and awards in this document. The District operates three golf courses, which accounted for 11% of the District’s resources. The golf courses continue to generate revenue exceeding expenditures, and in fiscal year 2024 this amounted to just under \$2 million. The expenditures defined as public safety, public works, and general government are expenditure 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 expenditures associated with previously issued debt service for major capital improvements, infrastructure, and other projects. The District’s debt service is detailed further on pages 13 and 14.

Below is the five-year trend history for District expenditures. All years show the commitment of the District to conservation and recreation as the major thrust in expenditures. Interest on long-term debt continues to decline as issuances move closer to maturity with the exception of 2022 when the District issued new debt.

Fiscal Year 2024 Expenditures



Five-Year Expenditures Trend



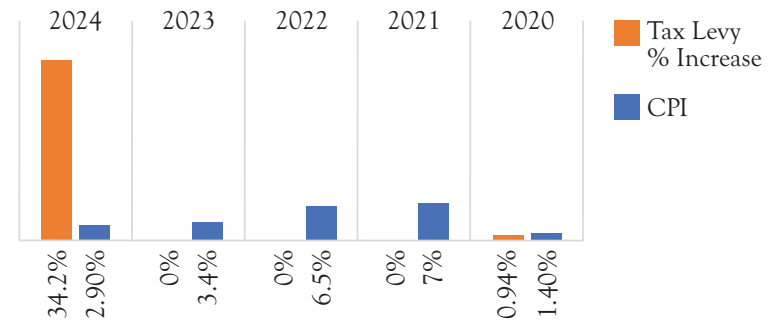
Taxes

The Forest Preserve District approves a tax levy annually. The tax levy is the dollar amount the Forest Preserve District of DuPage County, 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.

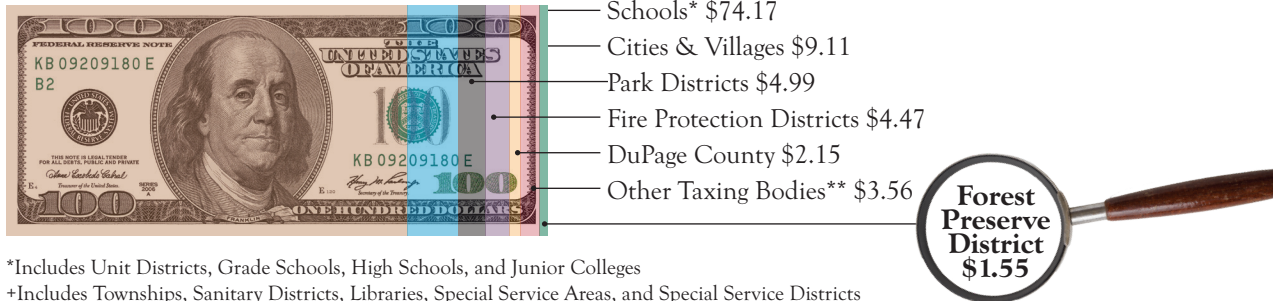
The District has managed tax levy growth very well over the past five years with the total increase over that period of 34.17%. During the same period the consumer price index, which is the average change in prices or cost of goods and services over time, has increased 21.2%. In November 2024, DuPage voters approved an increase the property tax rate for the Forest Preserve District by an additional 0.035% above the limiting rate. This increase will allow the District to acquire more land and have the resources to keep pace with rising costs associated with conservation, recreation, and restoration. 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 county residents via the annual property tax levy. Below is a visual representation and a breakdown of where your tax dollars go. The graphic uses \$100 of equalized assessed value as the basis. The equalized assessed value 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; 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.

The District is a small part of DuPage residents' property tax bills and provides significant services and open spaces for residents and businesses to enjoy. The District takes great pride in the high level of services, property, and experiences throughout the county.

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.



DuPage Wildlife Conservation Center

Construct a 27,000-square-foot addition to the existing visitor center for exhibits, learning labs and a rehabilitation clinic for disabled animals including new enclosures that provide more naturalized habitats. The visitor center will be upgraded to meet the growing needs of site and programs. This project will transform the center into 21st century facility. This project is in the construction phase and will be completed in 2025.

Fischer Woods

Dunklee's Grove at Fischer Woods Forest Preserve 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. The five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide critical habitat in a heavily urbanized area of the county. The District is collaborating with volunteers to manage the site and has completed 75% of the project with final completion estimated in 2026.



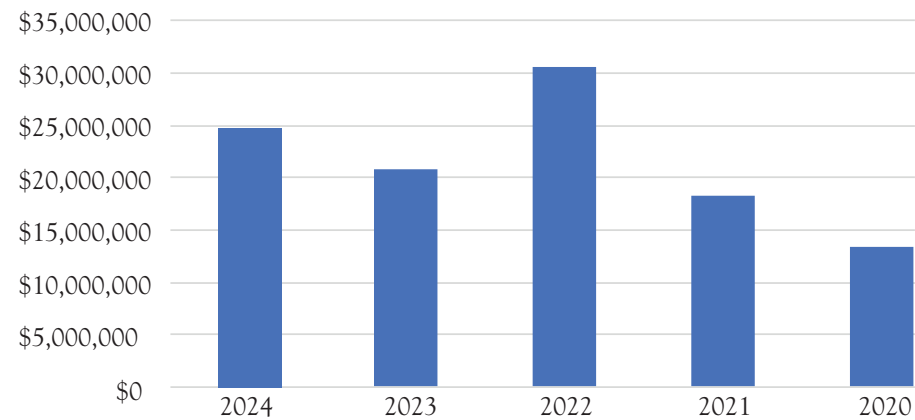
West Chicago Prairie

West Chicago Prairie is an incredibly diverse 125-acre Class IV ecosystem that contains the finest prairie remnants in the county. It contains 616 native plant species, including one federally threatened, two state-endangered, one state-threatened, and 56 of special concern. The three- to five-year project will remove or herbicide invasive woody and herbaceous plants and seed with native species. The project has been managed by staff and volunteers and is estimated to be completed in 2025.

Debt Services

The Forest Preserve District had two open debt issuances at the end of fiscal year 2024 and retired just over \$25 million of principle on debt 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 document that describes the essential terms of a bond issue and provides a detailed description of the terms, features, and maturities of the bond issue. The chart below shows the principle retired, or paid off, each fiscal year.

Debt Retired by Fiscal Year

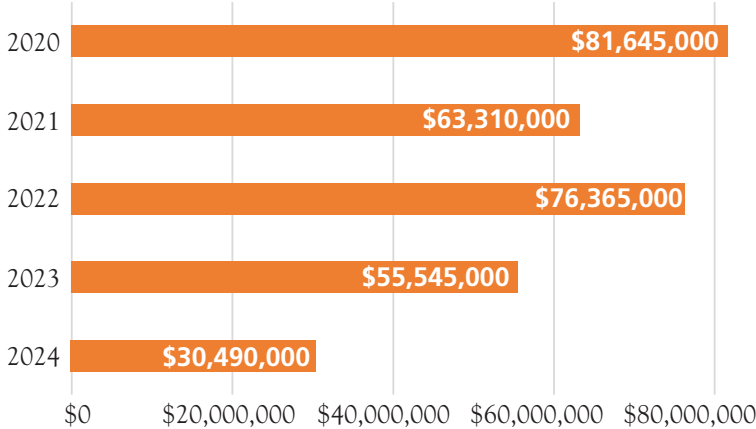


The table below highlights the amount of debt outstanding at the end of each fiscal year that the issuance will be fully redeemed. The District has two outstanding debt issuances as of Dec. 31, 2024, with a total of \$30.5 million outstanding.

Bond Issue	Principal Outstanding	Redeemed
2022 GO Series	29,560,000	Fiscal Year 2031
2022A Go Series	930,000	Fiscal Year 2025
Total Outstanding 12/31/24	30,490,000	

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

Principal Outstanding by Fiscal Year



The Forest Preserve District actively uses debt to accomplish large significant capital projects. It is a method to fund capital expenditures without significantly affecting the tax levy. The District continues to pay off debt each year for projects such as improvements to Mayslake Hall, the renovation of the DuPage Wildlife Conservation Center, and land acquisition throughout the District.

S&P AAA Rating

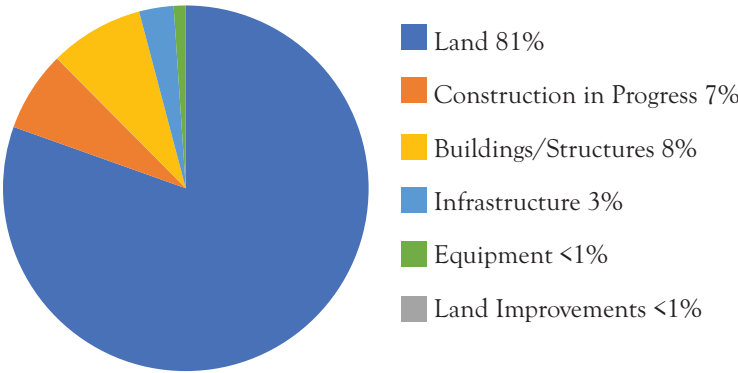
The Forest Preserve District of DuPage County is AAA rated by Standard and Poor's. This is the highest rating of credit worthiness attainable by any agency or business in the financial industry. This rating reflects the District's strong financial management, fiscally responsible reserves, actively managed 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.



Capital Assets

Forest Preserve District capital assets are extremely land-driven with all but 19% in the land category. When you layer in the District’s buildings and structures with land you have accounted for 89% of the District’s capital assets. The remaining 11% is in infrastructure, equipment, land improvements, and construction in progress. Land improvements and construction in progress will fluctuate year over year based on the project progress and once completed will most likely be added to land or building structures.

Capital Assets (Net of Depreciation)



Excellence in Reporting Award

For the third year in a row, the Forest Preserve District received the Government Finance Officers Association’s Award for Outstanding Achievement in Popular Annual Financial Reporting. The latest is for its report for fiscal year ending Dec. 31, 2023. This prestigious national award is the highest form of recognition in governmental accounting and financial reporting and recognizes conformance with the highest standards for preparation of state and local government popular reports. This significant accomplishment demonstrates the District’s commitment to transparent financial reporting to the residents and businesses of DuPage.

Individuals and groups support the Forest Preserve District’s mission as volunteers throughout the county. We are incredibly fortunate to have such dedicated volunteers who contribute their time, talent, and energy to make a difference.

The estimated cumulative value of volunteering within the forest preserves is \$1.9 million according to the Independent Sector (independentsector.org/value-volunteer-time-methodology).

For information on how to join our team of volunteers, visit dupageforest.org/volunteer.

Total Hours Donated During the Year by Our Volunteers



Hours by Group	Volunteers	Hours
Long-Term Volunteers	739	51,584
Community and Corporate Group Volunteers	2,071	7,131

Grant Commitments From Federal, State, or Private Donors

Donor	Amount
U.S. Community Projects Funding	\$1,050,000
Illinois Department of Natural Resources Open Space, Land Acquisition and Development Grant	\$600,000
Illinois Department of Commerce and Economic Opportunity Tourism Attraction Program	\$249,000
Illinois Department of Commerce and Economic Opportunity	\$100,000
TC Energy	\$50,000
Illinois Law Enforcement Training and Standards Board	\$22,423



Where to Visit Us

Headquarters

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

Special Destinations

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

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

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

Graue Mill and Museum
3800 York Road
Oak Brook • 630-451-3430

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

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

