Naperville Park District

Annual Report

For fiscal year ending December 31, 2013

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Engage Your Senses™

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Introduction

The Naperville Park District is pleased to present its Annual Report for the fiscal year ending December 31, 2013. This report is designed as an easy-to-read summary of the 2013 financials and activities of the Naperville Park District. The financial data was drawn from the 2013 Comprehensive Annual Financial Report (CAFR), which can be viewed in its entirety online at www.napervilleparks.org under About Us/Finances. Additionally, residents may obtain a paper copy of both reports at the Administration Building at 320 W. Jackson Ave., Naperville, IL.

The Annual Report illustrates ways in which the Park District's 2013 initiatives helped fulfill the organization's mission, which is to provide recreation and park experiences that enrich the quality of life for our community. The financial summaries give readers a quick overview of the District's financial position and stewardship.

Questions or feedback concerning any of the information provided may be directed to Executive Director Ray McGury at rmcgury@napervilleparks.org or Director of Finance Sue Stanish at sstanish@napervilleparks.org.

Vision: To be a national leader in parks and recreation providing and promoting high quality experiences and facilities at a great value to our community.

Core Values

- Health and Wellness
- Environmental Education, Stewardship and Sustainability
- Community Enrichment
- Public Safety
- Accessibility
- Personal Growth and Enrichment

Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Profile

Created in 1966 through a public referendum, the Naperville Park District is an independent, municipal agency governed by a seven member board, elected at large by Naperville voters; each serves a four-year term. The Executive Director, who is hired by the Board, manages the day-to-day operations of the District and oversees a staff of approximately 100 full time employees and more than 1,000 short-term employees.

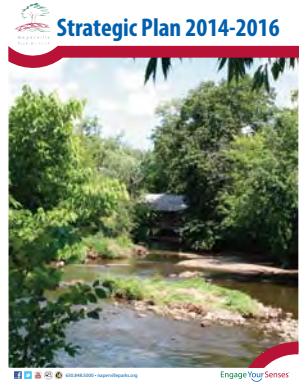
2013 Board of Park Commissioners and Executive Director

(L to R) Rich Janor, Mike Reilly, Gerry Heide, Executive Director Ray McGury, Kirsten Young, Marie Todd, Bill Eagan and Ron Ory.

Naperville Park District: Historic Growth at a Glance		
Year	**1968**	**2012**
Acres of Park Land	218	2,515
Number of Programs Offered	31	1,400
Naperville Population	18,000	143,684

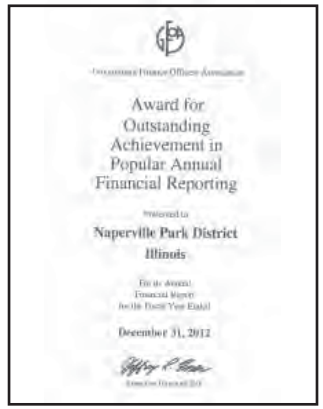
Strategic Plan Update

The Naperville Park Distict completed its 2010-2014 Strategic Plan in 2013 and the Park Board approved a new Strategic Plan for 2014-2016. The new plan was formulated through a series of meetings with the Board, staff, and several representatives of other community organizations.



2013 Awards and Distinctions

- GFOA Popular Annual Financial Report Award
- GFOA Award for Excellence in Financial Reporting
- Sunshine Award for Government Transparency
- Architectural Award for Seager Interpretive Center
- Rising Star Award for Park Board Vice President Mike Reilly
- Naperbrook Golf Course voted Favorite Place to Play Golf – *Glancer Magazine*


Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Naperville Park District
Illinois

December 31, 2012

The Naperville Park District's CAFR has received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association (GFOA) of the U. S. annually since 1982.

In addition, the GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Naperville Park District for its Annual Report for the fiscal year ended December 31, 2012.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. The award is valid for one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements and we are submitting it to GFOA.

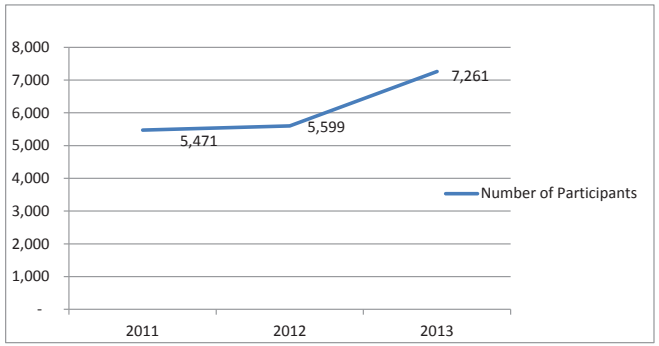
2013 Recreation Highlights

Guided by its Recreation Programming Plan, the District continued to expand, adjust and add new recreation programs in 2013 based on community feedback, changing demographics and availability of facilities. Areas of significant growth in 2013 included Active Adults and Seniors, Gymnastics, Summer Camps and Early Childhood programs. While youth soccer participation declined slightly in 2013, soccer remains the District's most popular athletic program with more than 11,000 players. The first full year of operations at the 95th Street Center enabled the District to provide a variety of programs in the areas of culinary arts, science and technology, dance, group exercise, arts and crafts and early childhood.

Active Adults and Seniors

With the population of senior adults growing in Naperville, the Park District asked seniors how we could meet their needs more effectively. Based on their feedback the Park District added new programs, adjusted pricing, published a separate *Senior Program Guide* and renovated the Lounge at the Alfred Rubin Riverwalk Community Center, leading to a 32% increase in participation.

Active Adults & Seniors Participation

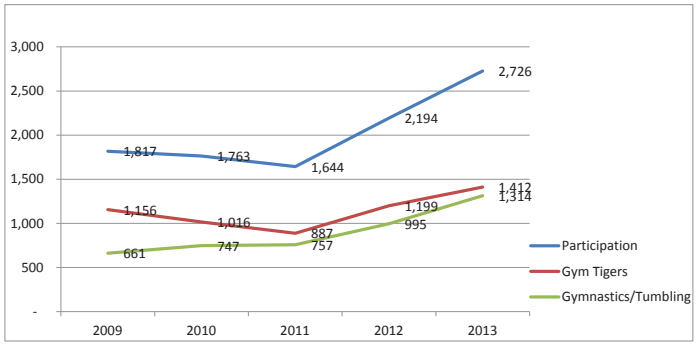


Youth Athletics

Gymnastics

Improvements in gymnastics offerings and the addition of new programming space at the 95th Street Center allowed for an expansion in gymnastics programs resulting in a 58% increase in participation since 2011.

Gymnastics Participation

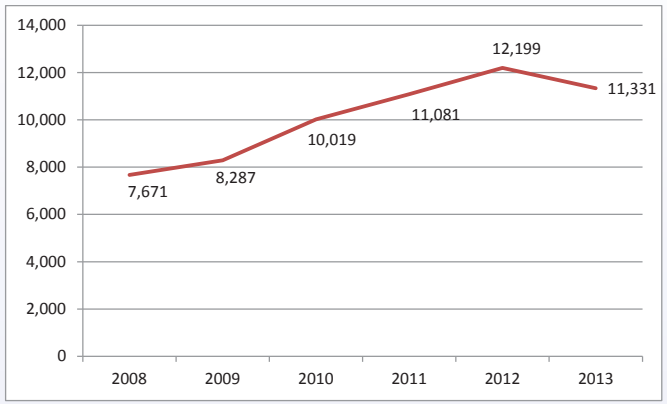


Mission: To provide **recreation** and park experiences that enrich the quality of life for our community.

Soccer

Naperville Park District soccer programs include Naperville Youth Soccer, Indoor Soccer and Naperville Premier League. While Premier Soccer participation declined slightly in 2013, soccer remains the District's most popular athletic program with more than 11,000 players.

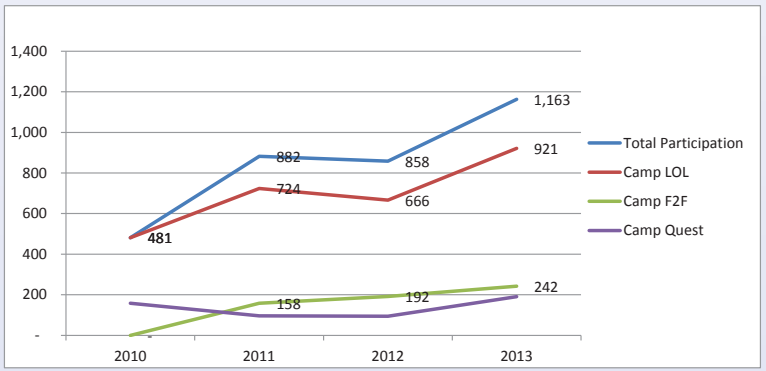
Total Naperville Park District Soccer Participation



Day Camps

Day camps grew in participation by 142% over the past three years. The two full day camps, Camp LOL and Camp F2F, serve elementary and middle school students; Camp F2F meets at Seager Park and Camp LOL meets at Seager Park and Frontier Sports Complex. Camp Quest is a half-day camp for grades 1-5.

Day Camp Participation



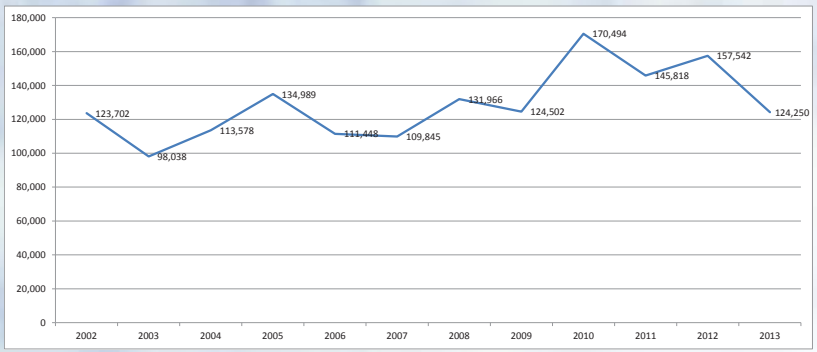
Centennial Beach

Centennial Beach continued to attract loyal members and new guests in 2013. The dip in attendance in 2013 was due to unusually cool, rainy weather and is an example of the effects weather can have on Beach operations.

Centennial Beach Improvements in 2013:

- Additional shade trees in the parking and entry areas
- New menu items at Centennial Grill, including Dunkin' Donuts' Iced Coffee
- Expanded Weekend Adult Float to include evening hours

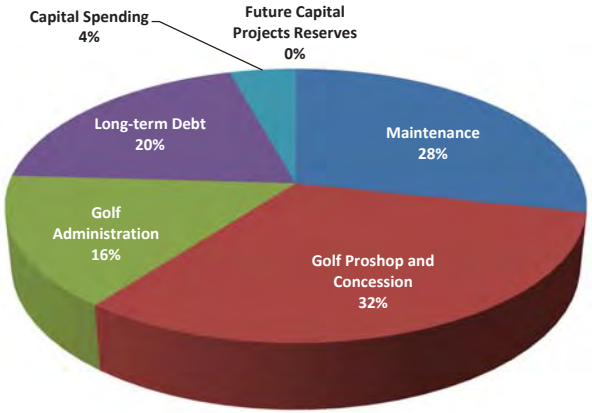
Beach Total Attendance



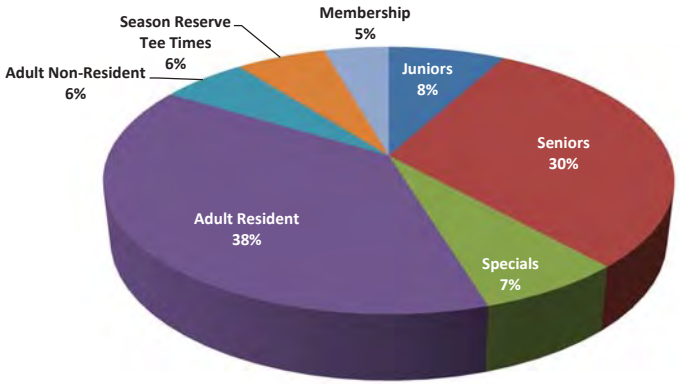
Golf

The Naperville Park District's two golf courses, Naperbrook and Springbrook, round out the recreation opportunities for residents with two 18-hole, championship courses and support facilities. Unfortunately, 2013 proved to be another challenging year with poor weather that impacted golf throughout the season. As of December 31, 2013 golf was reclassified from an Enterprise Fund to a Special Revenue Fund. Given the challenges of the golf industry in recent years and future trends, this change will provide the flexibility and funding needed to maintain the high quality of the courses and the overall golf experience for patrons.

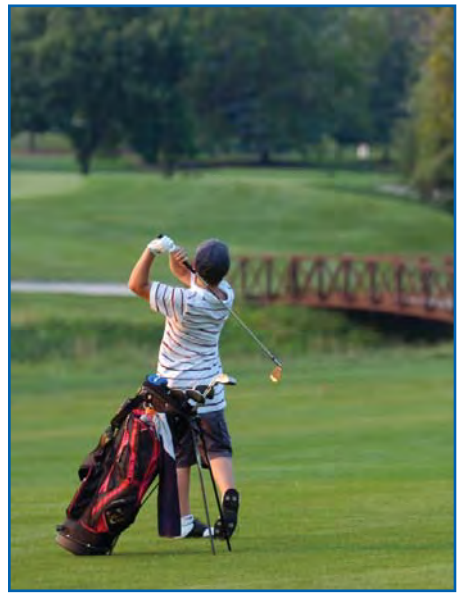
Where Do Golf Fees Go?



Who is Playing Our Courses?



In 2013 Springbrook and Naperbrook Golf Courses expanded youth golf programs by adding the PGA Junior Golf leagues for elementary and middle school students and expanding lessons and camps for young children.



2013 Park and Facility Improvements

As a steward of more than 2,500 acres of community park land, the Naperville Park District continued to acquire, maintain and develop land and facilities according to its Master Plan, which is based on community input, land and population analyses and other planning documents.

For the last three Community Interest and Opinion Surveys conducted over the past nine years, residents shared consistently their interest in indoor recreation activities. Responding to the need for indoor space, the Naperville Park District purchased property in November 2013 at the corner of Quincy Avenue and Fort Hill Drive for the future development of a Naperville Park District Activity Center. Four key reasons for developing an Activity Center are:

1. To provide additional indoor space to better serve the year-round recreation and health/wellness needs of the community.
2. To address programming needs for residents with special needs.
3. To better serve the needs of senior adults by providing amenities that encourage physical activities and making social connections.
4. To provide a place where families can exercise together or engage in separate activities simultaneously.

The Park District plans to develop the design for the facility in 2014 with construction planned for 2015-16.

In 2013, the District completed several major park development projects including:

- Five playground renovations and one new playground installation
- Improvements at Knoch Park
- Installation of a synthetic turf field at Commissioners Park
- Implementation of the Phase I Site Remediation of Sportsman's Park

Phase I of the Sportsman's Park Site Remediation project reached substantial completion in 2013. Phase II Site Remediation and Park Improvements will take place in 2014 with the goal of obtaining a "No Further Remediation" letter from the Illinois Environmental Protection Agency. The site restoration and improvements will restore 17 acres of land for public use for activities such as walking and bird watching as well as allowing semi-weekly trapshooting to continue in this unique facility.

Based on the success of its first synthetic field installed at Nike Sports Complex in 2011, the Park District added a second synthetic turf field at Commissioners Park in 2013.

Mission: To provide recreation and park experiences that **enrich the quality of life** for our community.

Stewardship *of resources and continuous improvement in our operations enable the Park District to maintain* ***high quality facilities and programs*** *for our community.*

Trails

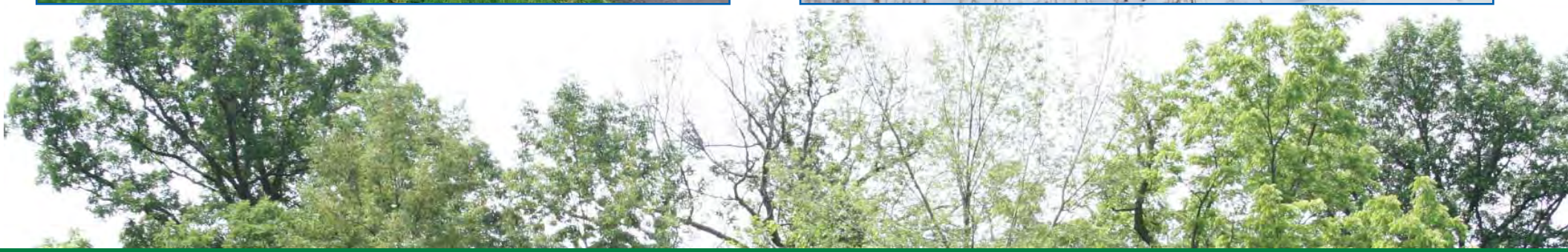
Trails, which consistently rank highest on community surveys as the most desired recreational amenities, add to the quality of life in Naperville.

In 2013, the Naperville Park District added a loop trail at Knoch Park, along with the ball field and tennis court improvements, and is partnering with the Forest Preserve District of Will County to add Segment 5 of the DuPage River Trail through Knoch Knolls Park and Rivercrest Estates Park.

Green Initiatives

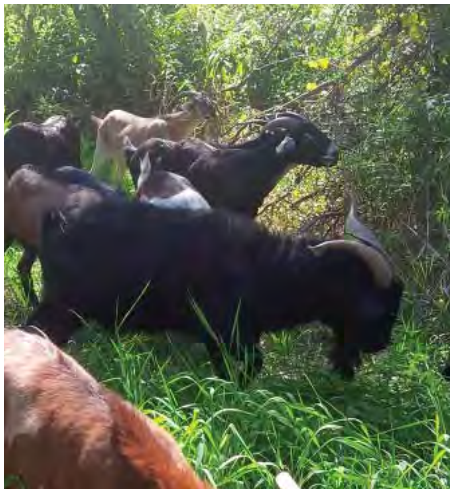
Knoch Knolls Nature Center

In 2013 the Park District began construction on the District's first staffed nature center at Knoch Knolls Park. The Knoch Knolls Nature Center is designed to achieve LEED Platinum certification with photovoltaic panels, a vegetated roof, a cistern that will re-use water for plumbing and many other sustainable features. Overlooking a pond and the West Branch of the DuPage River, the Knoch Knolls Nature Center's interpretive exhibits will focus on water, the DuPage River and the natural habitats at Knoch Knolls Park. The facility is scheduled to open in early fall 2014.



Eco-Friendly Park Improvements at Knoch Knolls Park

In addition to building a nature center, the Park District is improving adjacent areas of Knoch Knolls Park in 2014 by installing a pervious pavement parking lot, a small prairie, a nature playground and trails. The project also includes renovating the canoe launch, restoring native vegetation along the creek and pond and expanding the disc golf course from 9 to 18 holes.



Goat Grazing at Knoch Knolls Park

To prepare the site for the disc golf expansion, the Park District needed to clear a 5-acre area that was covered with invasive plants and shrubs. In 2013 the District hired a herd of 43 goats that cleared not only the initially identified five acres but also an additional five acres of invasive plants within a few weeks. The goats were efficient, quiet, cost-effective and eco-friendly.

Energy Efficiency Improvements

The Naperville Park District's Green Team tracks the District's sustainability initiatives annually. The following is a summary of cost and energy savings due to energy efficiency upgrades at the Administration Building.

Administration Building - Energy and Cost Savings

2011 Cost	2012 Cost	2013 Cost	2011-2013 Cost Savings	20122-2013 kWh Savings
$27,264	$25,520	$22,700	$4,564	16,621 kWh

Energy savings equivalent to 11.7 metric tons of CO2

Value of the Naperville Park District

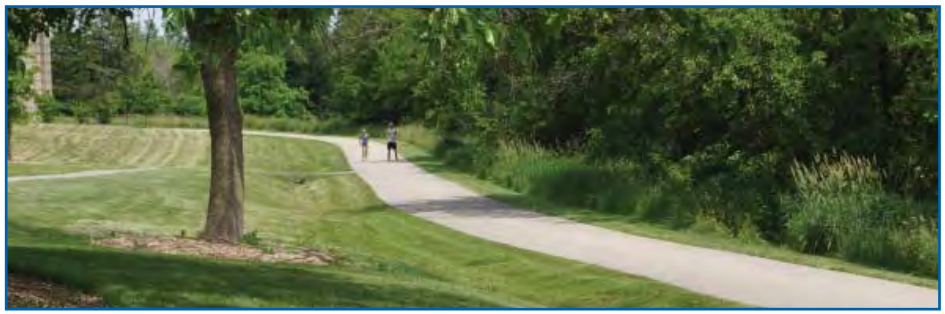
While some facets regarding the quality of life cannot be measured, the Naperville Park District provides many quantifiable benefits to its residents. Here is a snapshot of some of the outstanding parks and facilities that our residents can enjoy:

140 Parks,
71 Playgrounds
60+ Miles of Trails
78 Ball Fields & Backstops

66 Multi-Use Fields
34 Tennis Courts
26 Basketball Courts
7 Sand Volleyball Courts

2 Cricket Pitches
6 Ice Rinks
7 Sled Hills
2 Inline Hockey Rinks

3 Inline Skating/ Skateboarding Facilities
50 Picnic Shelters
Free, Annual Events



The District receives about 5% or 5 cents for every dollar in property taxes paid.

For example, a resident owning a home with an average value of $325,000 will pay an estimated $300-$320 per year to the District through 2015.

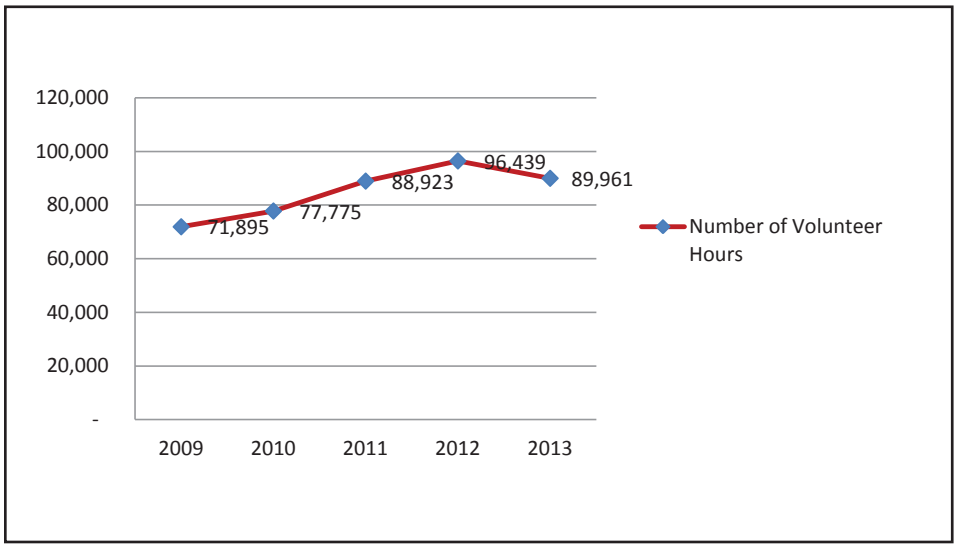
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Partnerships with organizations and individuals help the Park District serve the community by supporting free community events, enhanced facilities, regional trails and greener, more beautiful parks and natural areas.

Volunteers

Through its vibrant volunteer program, the Naperville Park District engages over 3,000 volunteers annually to serve in a variety of programs and projects, from coaching soccer to mulching trails. The 89,961 hours donated in 2013 are valued at approximately $2,086,195 in equivalent staff time. We can't say "thank you" enough to our volunteers. They help make the Naperville Park District and the community even better through their time and talents. The decline in 2013 volunteer hours is due primarily to decreased participation and coaching within the Premier Soccer League.

Volunteer Hours



Donations

Naperville Community Gardener	Riverwalk flowers, Sensory Garden
Naperville Parks Foundation	Scholarship program
Naperville Noon Lions Club and Foundation	Drinking fountain at Knoch Park
Anonymous	Native plants for parks
Anonymous	Officer David White Scholarship
Elgin Recycling	Green initiatives
Resident	Riverwalk perennials

NAPERVILLE PARKS FOUNDATION
www.napervilleparksfoundation.org

Cash donations totaled more than $13,500 in 2013. Donations are tax deductible and may be made directly to the Naperville Park District or to the Naperville Parks Foundation. The Foundation was formed in 2011 to support park and open space projects that need leadership, communication or funding.

Grants

Grants represent one source of alternative revenue, bringing support from national, state and local agencies and organizations for Naperville Park District parks, facilities and programs.

Grant Source	Grant Name	Project	Amount
Illinois Arts Council	Dance Program Grant	Élan Dance Company	$1,515
Illinois Department of Natural Resources	Open Space Lands Acquisition and Development (OSLAD) Grant	Knoch Knolls Nature Center	$400,000
Canadian National	CAN Railroaders - Amateur Youth Athletics Grant	NYS Soccer Goals and Nets	$500
Illinois Department of Commerce and Economic Opportunity	Renewable Energy Rebate Program	Solar Panels at Book Pavilion	$19,516
US Rugby Foundation		Rugby Balls (product, not cash)	
United States Tennis Association (USTA)	Facility Assistance Program	Tennis Court Lining - Youth Tennis	$1,324
USTA Midwest	Facility Assistance Program	Tennis Court Lining - Youth Tennis	$500
		TOTAL	**$423,355**

Cooperative Partnerships

Ongoing partnerships with the City of Naperville, School Districts 203 and 204, the Western DuPage Special Recreation Association and others enable the Park District to meet the community's needs for recreation by sharing facilities, land, staff expertise and other resources.

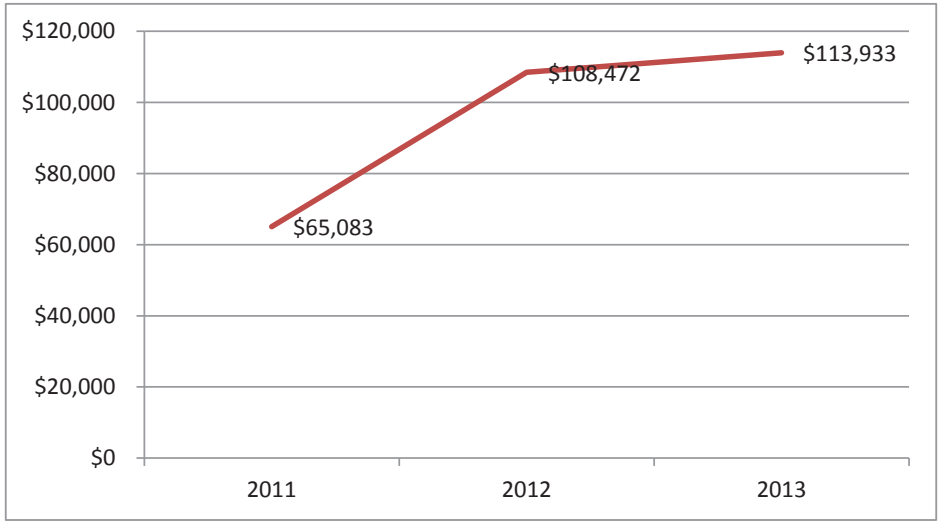
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

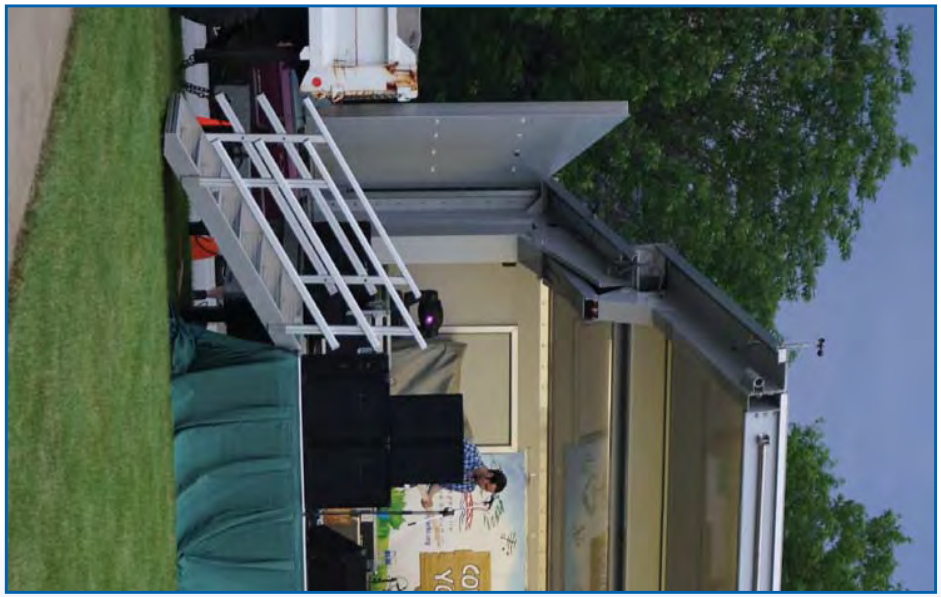
Sponsorships and Corporate Partners

In recent years sponsorship and advertising revenues have continued to grow, benefitting special events, recreation programs, sports tournaments and facilities, such as our golf courses.

The District seeks to form strategic, complementary partnerships with area businesses and organizations that align with the District's Core Values. Each year new marketing assets are added to the breadth of inventory available. Often, these assets are uncovered through discussions with prospective community partners, sponsors and advertisers.

Sponsorships Revenue





Financials

2013 Revenues

Tax Revenue **$19.8 million**
The District collects about 4.5% of the total property tax levied on Naperville property owners. State Shared Replacement Taxes (income tax for corporations) comprise a small amount of the District's tax revenue.

Program Revenue **$4.3 million**
Revenues from the District's over 1,400 recreation programs. Major recreation program areas include: Sports, Arts, Fitness, Aquatics, Camps, Trips, Early Childhood, Active Adults and Seniors, Special Events and Youth, Teen and Family.

Miscellaneous **$3.8 million**
Includes reimbursements from Athletic Affiliates, the Western DuPage Special Recreation Association, Cash-in Lieu fees, parking permits and ticket revenue.

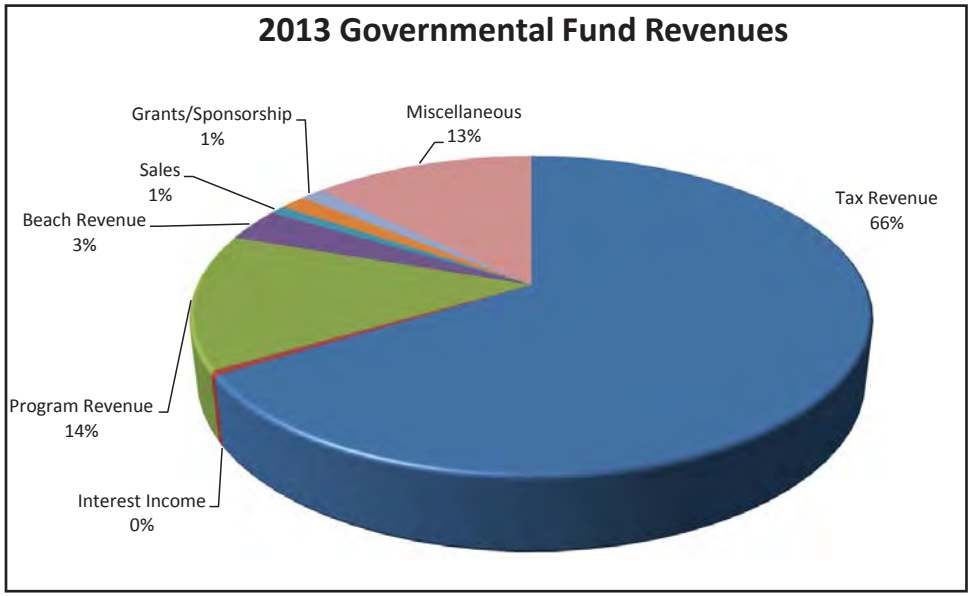
Beach Revenue **$999k**
Centennial Beach, originally developed in the early 1930s, is home to Naperville's largest outdoor aquatics facility. Fees include annual memberships and daily passes.

Grants/Sponsorships **$383k**
The District receives grant and sponsorship funds from various state and local business entities. Sponsorship funds include corporate sponsors and advertising through the District's *Program Guide* and outfield banner advertising program.

Rental Income/Sales **$445k**
Rental Income includes tournaments and field rentals. Sales revenues include merchandise, concessions, brochure advertising and event ticket sales.

Interest Income **$146k**
Income earned on District funds

Total **$29.9 million**



Financials

2013 Expenditures

Capital Projects **$11.7 million**
The District has a robust 10-year capital plan that includes new parks and facilities and replacement of existing amenities.

Recreation Programs **$7.5 million**
The District offers over 1,400 recreation programs for all age groups and for a variety of interests. Support functions included in Recreation Programs are marketing, customer relations, recreation support, facility rentals and sponsorships.

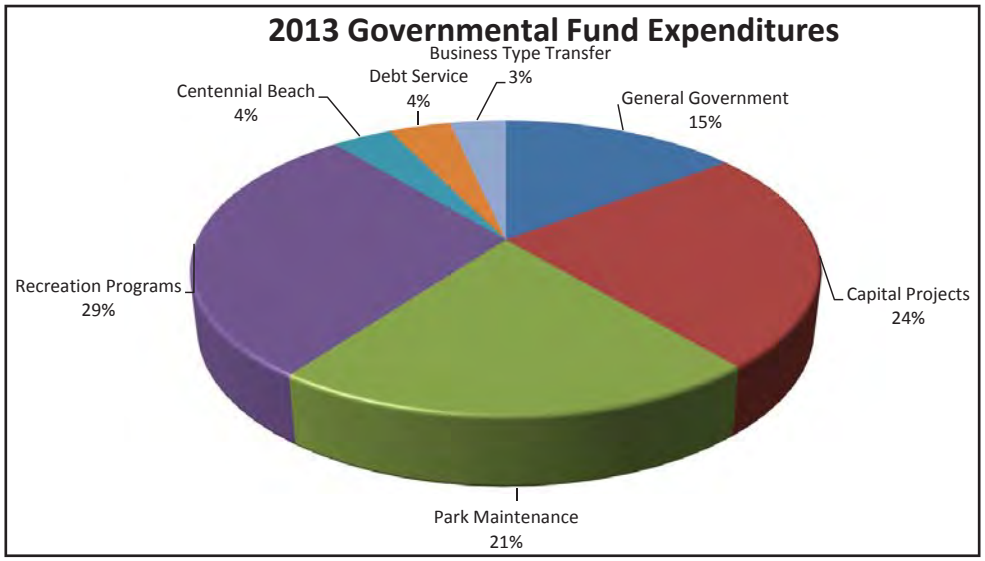
Park Maintenance **$5.4 million**
Includes costs to maintain over 2,500 acres of land within 140 park sites. Park Police and Fleet Management are also components of park maintenance.

General Government **$3.7 million**
Includes administrative functions to support District operations. Departments include, Executive Director, Finance, Human Resources, Planning and Information Technology. District-wide costs for liability insurance, pensions and payroll taxes are also included.

Debt Service **$3.3 million**
Bond financing is one of the many sources utilized to fund the District's Capital Plan.

Centennial Beach **$957k**
Includes costs to operate this unique facility. Approximately 2,500 visitors converge on Centennial Beach on a typical warm summer day, with more than 155,000 utilizing the water facility each year. The beach features water depths for swimmers or waders of all ages.

Total **$32.6 million**



Statement of Net Position

The Statement of Net Position provides a "snapshot" of where the District stood financially at the close of fiscal years December 31, 2012 and 2013. Simply stated, it is total assets minus total liabilities.

Invested in Capital Assets (net of related debt) represents the District's investment in capital assets-land facilities and equipment. Restricted net assets represent assets that can only be used for a specific purpose such as recreation, parks, insurance and pensions. Unrestricted for future capital projects are amounts side aside to fund the District's capital plan. Unrestricted net assets represent amounts that may be used by the District for any legal purpose.

- Governmental Activities include all District functions such as recreation, park maintenance, police services, special recreation, administration and facility/capital improvements.
- Governmental Activities also include operation for the District's two golf courses. At the end of 2013, the golf Enterprise Fund was closed out and reclassified as Special Revenue Fund.

	Governmental Actvities		Business-Type Activities		Total Primary Government	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
ASSETS						
Current and Other Assets	$ 63,651,740	$ 62,498,545	$ -	$ 1,094,840	$ 63,651,740	$ 63,593,385
Capital Assets	184,083,831	170,584,802	-	9,213,702	184,083,831	179,798,504
Total Assets	**247,735,571**	**233,083,347**	**-**	**10,308,542**	**247,735,571**	**243,391,889**
LIABILITIES						
Current Liabilites	27,464,990	26,177,692	-	747,916	27,464,990	26,925,608
Noncurrent Liabilites	31,664,667	28,213,738	-	4,225,062	31,664,667	32,438,800
Total Liabilities	**59,129,657**	**54,391,430**	**-**	**4,972,978**	**59,129,657**	**59,364,408**
NET POSITION						
Invested in Capital Assets, Net of Debt	149,599,306	140,253,930	-	4,496,605	149,599,306	144,750,535
Restricted	10,366,848	8,300,643	-	-	10,366,848	8,300,643
Unrestricted - Future Capital Projects	23,337,798	25,651,465	-	-	23,337,798	25,651,465
Unrestricted	5,301,962	4,485,879	-	838,959	5,301,962	5,324,838
Total Net Position	**188,605,914**	**178,691,917**	**-**	**5,335,564**	**188,605,914**	**184,027,481**

Statement of Changes in Net Position

The Statement of Changes in Net Position summarizes the reasons behind the change in the District's net assets. This statement is also divided between Governmental and Business-Type Activities (Propriety Fund).

Governmental Activities:

- Revenue from governmental activities increased 25.7% or $7.2 million for fiscal 2013.
- The increase primarily resulted from one-time transfer from the golf fund to reclassify golf from an Enterprise Fund to a Special Revenue Fund.
- Tax revenues represent the largest portion of the revenue base, yielding 55.6% of the total. Property taxes fund governmental activities including, but not limited to, the District's contribution to the Illinois Municipal Retirement Fund (IMRF), Social Security Fund, Audit Fund, Special Recreation Fund and Debt Service Fund.
- Charges for services or program fees account for 18.7% of total revenues. Program fees play an important role in the District's revenue mix to cover the related program expenses.
- The cost of all governmental activities this year was $25.7 million. These expenses included administrative services needed to support all District operations including recreational programs and services.

Business-Type Activities:

- Golf Operations generated nearly $3.7 million in revenues in 2013 versus $3.0 million in 2012. However, based on the large transfer out of $5.6 million (to close out golf as an Enterprise Fund and classify as a Special Revenue Fund), revenues on the Statement of Changes in Net Position reflect negative $1.9 million in revenues.
- Total expenses decreased 2.9% or $102,000 in 2013.
- The total number of rounds decreased by 8.0% or 6,208 rounds from 78,178 to 71,970. The decrease in rounds was based on poor weather throughout the golf season.
- 2013 is the final year golf operations will be reported as a Business-Type Activity. Going forward Golf operations will be included in Governmental Activities as Special Revenue Fund.

	Governmental Actvities		Business-Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Revenue						
Program Revenues						
Charges for Services	$ 6,640,972	$ 6,624,897	$ 3,670,032	$ 3,925,118	$ 10,311,004	$ 10,550,015
Operating Grants & Contributions	6,243	5,072	-	-	6,243	5,072
Capital Grants	1,192,266	1,055,253	-	-	1,192,266	1,055,253
General Revenues						
Taxes	19,779,703	19,876,698	-	-	19,779,703	19,876,698
Interest	145,952	178,203	5,302	4,560	151,254	182,763
Miscellaneous	2,172,616	570,320	-	-	2,172,616	570,320
Transfer - Internal Activity	5,635,456	-	(5,635,456)	-	-	-
Total Revenues	**35,573,208**	**28,310,443**	**(1,960,122)**	**3,929,678**	**33,613,086**	**32,240,121**
Expenses						
General Government	7,517,821	5,893,143	-	-	7,517,821	5,893,143
Culture and Recreation	17,149,800	15,960,343	-	-	17,149,800	15,960,343
Golf Operations	-	-	3,375,442	3,477,973	3,375,442	3,477,973
Interest on Long-Term Debt	991,590	1,010,118	-	-	991,590	1,010,118
Total Expenses	**25,659,211**	**22,863,604**	**3,375,442**	**3,477,973**	**29,034,653**	**26,341,577**
Change in Net Position	**$ 9,913,997**	**$ 5,446,839**	**$ (5,335,564)**	**$ 451,705**	**$ 4,578,433**	**$ 5,898,544**
Net Position - Beginning as Restated	**$ 178,691,917**	**$ 173,245,078**	**$ 5,335,564**	**$ 4,883,859**	**$ 184,027,481**	**$ 178,128,937**

Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Leadership Team

Executive Director
Ray McGury
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Director of Finance
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Director of Golf Services
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Director of Planning
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Director of Recreation
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Reference Documents

The following documents are available online at the links listed or at the Park District Administration Building at 320 W. Jackson Ave. in Naperville.

- **Comprehensive Annual Report –** http://www.napervilleparks.org/docs/NapervillePDCAFR2013.pdf
- **Master Plan (contains documents listed below) -** http://www.napervilleparks.org/master-plans
  - **Strategic Plan -** http://www.napervilleparks.org/strategic-plans
  - **Community Interest and Opinion Survey -** http://www.napervilleparks.org/community-surveys
  - **Recreation Programming Plan -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **3-Year Financial Plan -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **Non-Tax Revenue Plan -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **List of Parks -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **List of Facilities -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **Park Maintenance Level Guidelines -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
  - **List of Partnerships and Agreements -** http://www.napervilleparks.org/npdmasterplan/ - Appendix p. 76
- **Budget -** http://www.napervilleparks.org/cafrbudgettreasurersreport
- **2013 Sustainability Report -** http://www.napervilleparks.org/greeninitiatives
- **State of the Park District Presentation -** http://www.napervilleparks.org/photosandvideos/videos/category/state-of-the-park-district-addresses
- **Park Board Meeting Information -** http://www.napervilleparks.org/about-us/board-meetings
- **Organizational Chart -** http://www.napervilleparks.org/docs/NPDorgchart.pdf
- **Board of Commissioners Biographies -** http://www.napervilleparks.org/about-us/board-of-commissioners
- **Leadership Team Biographies –** http://www.napervilleparks.org/about-us/staff
- **Naperville Parks Foundation Board of Directors -** http://www.napervilleparksfoundation.org

Naperville Park District™

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Park Board meetings are held on the second Thursday of each month at the Naperville Municipal Center at 7:00 p.m. and the fourth Thursday of each month at 6:00 p.m. (Location and times may vary.)