NAPERVILLE PARK DISTRICT

ANNUAL REPORT

FOR FISCAL YEAR ENDING DECEMBER 31, 2015

630-848-5000 • napervilleparks.org • 320 West Jackson Avenue, Naperville, Illinois

Engage Your Senses™

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

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Introduction

The Naperville Park District is pleased to present its Annual Report for the fiscal year ending December 31, 2015. This report is designed as an easy-to-read summary of the 2015 financials and activities of the Naperville Park District. The financial data was drawn from the 2015 Comprehensive Annual Financial Report (CAFR), which can be viewed in its entirety online. 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 2015 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 and 1,000 part time employees.

2015 BOARD OF PARK COMMISSIONERS AND EXECUTIVE DIRECTOR

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

NAPERVILLE PARK DISTRICT: HISTORIC GROWTH AT A GLANCE		
YEAR	1968	2015
Acres of Park Land	218	2,419
Number of Programs Offered	31	1,500
Naperville Population	18,000	146,128

2015 AWARDS AND DISTINCTIONS

- GFOA Popular Annual Financial Report Award for its 2014 Report
- GFOA Award for Excellence in Financial Reporting for its 2014 Comprehensive Annual Financial Report
- Aaa Bond Rating Renewed by Moody's
- Renewed accreditation with the Park District Risk Management Agency at 99.35%
- Engineering News Record Midwest's Best Project of the Year awarded to Knoch Knolls Nature Center in the category of Small Projects.
- American Institute of Architects of Northeast Illinois design award for Knoch Knolls Nature Center
- LEED Platinum Certification for Knoch Knolls Nature Center
- Naperbrook Golf Course's Hole # 3 was selected as part of the Daily Herald "Fantasy Back Nine Course"
- Naperville Park District's Competition Dance Team won second place in their age group and a stage presence award at the Des Plaines Dance Idol Contest on Feb. 7-8.

2015 Healing Field of Honor and Vietnam Memorial Wall

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

Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Naperville Park District
Illinois

For its Annual Financial Report for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

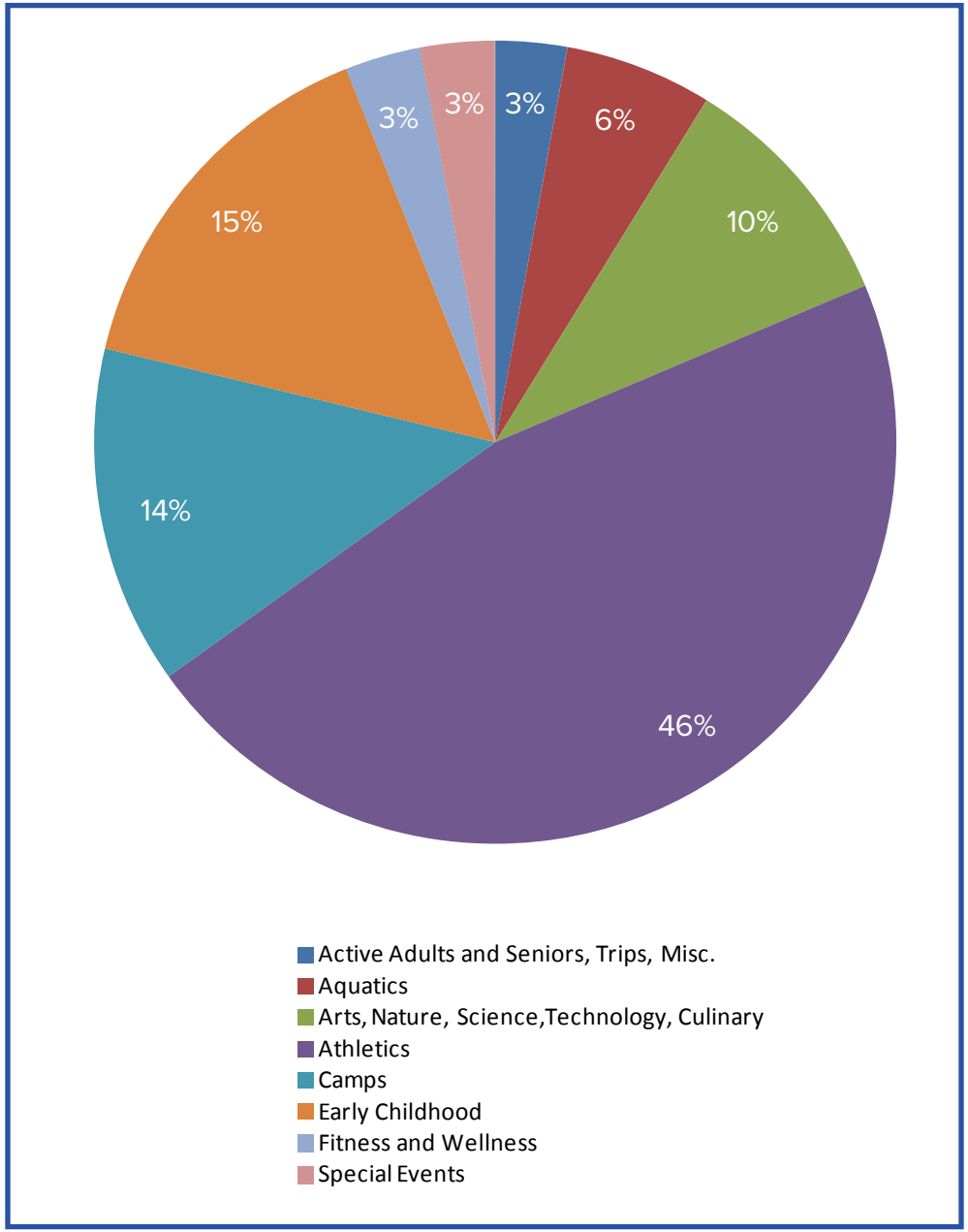
In addition, the GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Naperville Park District for its Annual Report for the fiscal years ending December 31, 2012, 2013 and 2014.

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.

Snapshot of 2015 Recreation Programs

The Naperville Park District provides a variety of recreation programs based on resident interest and the District's Recreation Programming Plan and Core Values. Athletic programs generate nearly as much revenue as all other programs combined, reflecting the popularity of Naperville Youth Soccer and other sports. Early Childhood Programs and Camps continue to expand, both in revenue and in the number of participants. Although revenue from senior programs is modest, participation is increasing along with the number of senior adults in Naperville. Nature, science and technology and culinary programs are relatively new, making use of the new Knoch Knolls Nature Center and the culinary kitchens at the 95th Street Center.

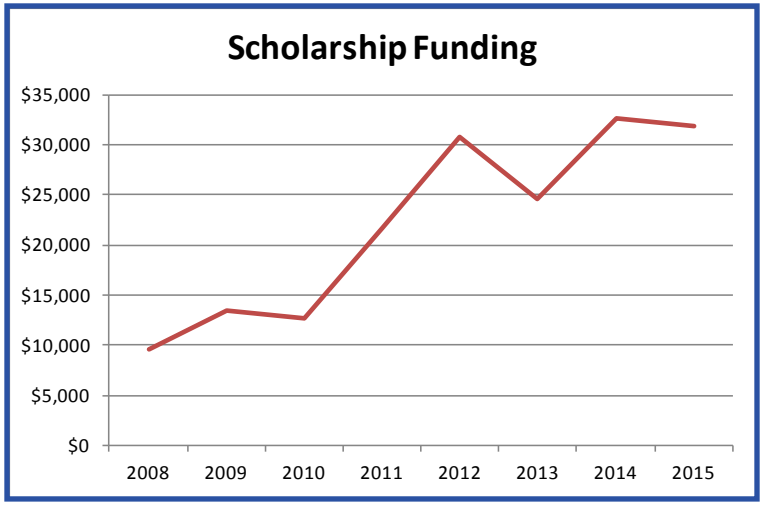
2015 RECREATION PROGRAM REVENUE



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

RECREATION SCHOLARSHIP PROGRAM

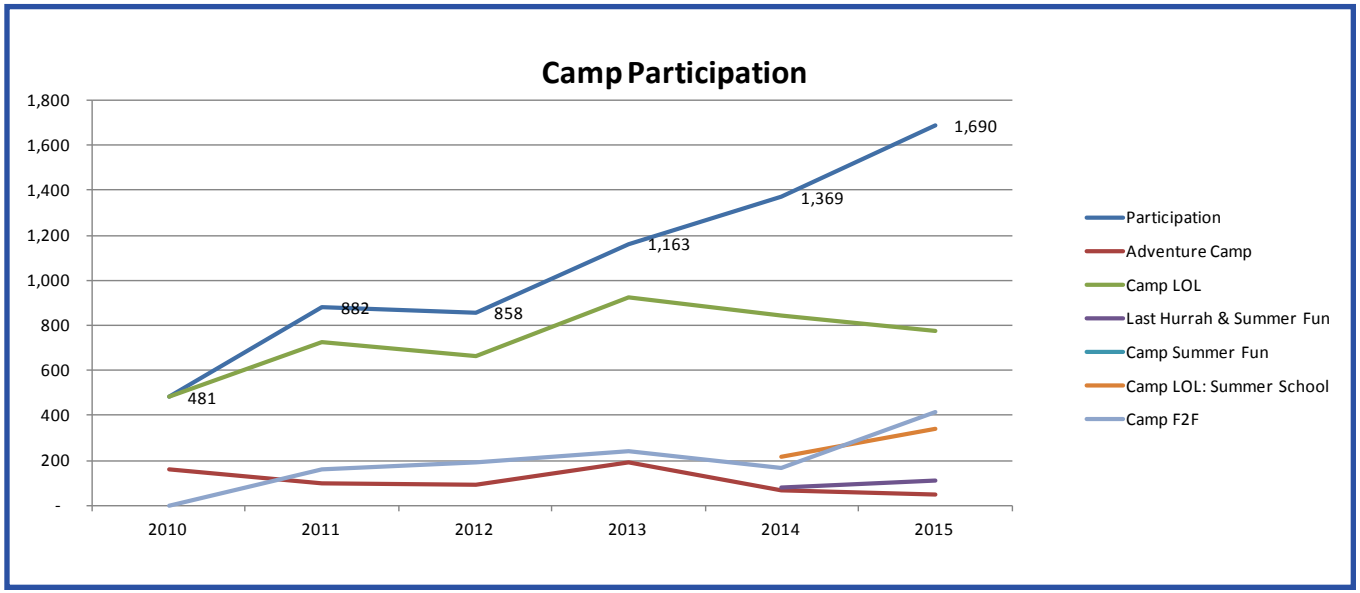
Recognizing the importance of recreation as it relates to health and wellness, the District provides a scholarship program to give residents experiencing financial hardships the opportunity to participate in recreation programs. From 2008 to 2012 the District saw a tremendous surge of participation in its scholarship program, which has remained at a high level since then. The Naperville Parks Foundation assists the Park District in funding the program and also encourages residents to donate to the fund when registering for programs. For more information, please visit www.napervilleparksfoundation.org.



"The scholarship program has allowed our (foster children) ... to get into a class as soon as the Park District can accommodate them. It has made an older child feel so proud that he received a scholarship. The scholarship is great for providing consistency and with every new catalogue we know our foster child will have a class (to enjoy)."

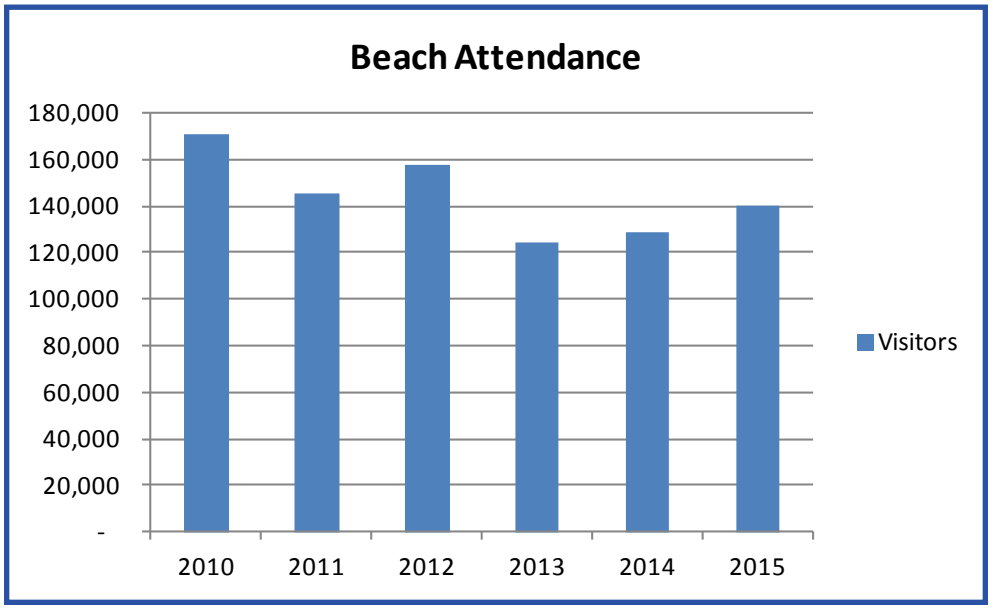
—Anonymous recipient

Since 2010, NPD summer camp participation has grown steadily. In 2014 the Park District collaborated with School District 203 to offer Summer School Camp, extending kids' experience to a full day and providing scholarships when needed. The program expanded from 1 to 2 locations in 2015 nearly doubling the number of participants.

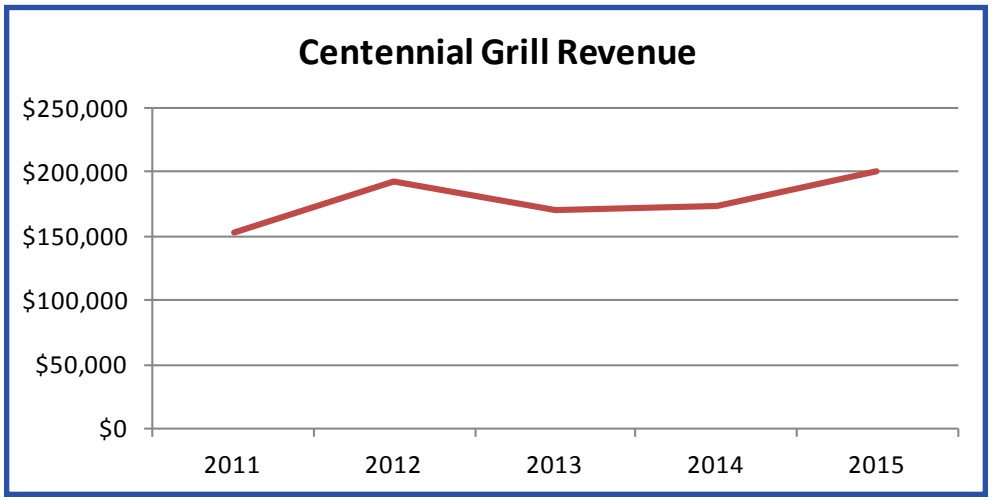


CENTENNIAL BEACH

Despite an extended period of cool, rainy weather through mid-July, Beach attendance in 2015 totaled nearly 140,000. New membership perks were added and a new twilight membership option was introduced for those who want to attend the Beach on weekdays after 5:00 p.m. and on weekends.

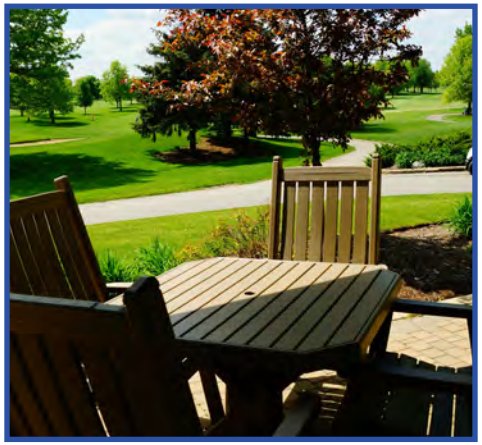


Centennial Grill revenue reflects Beach attendance patterns which are affected by weather. However the Grill continues to make up approximately 15% of overall Beach revenue, providing an important convenience for patrons.



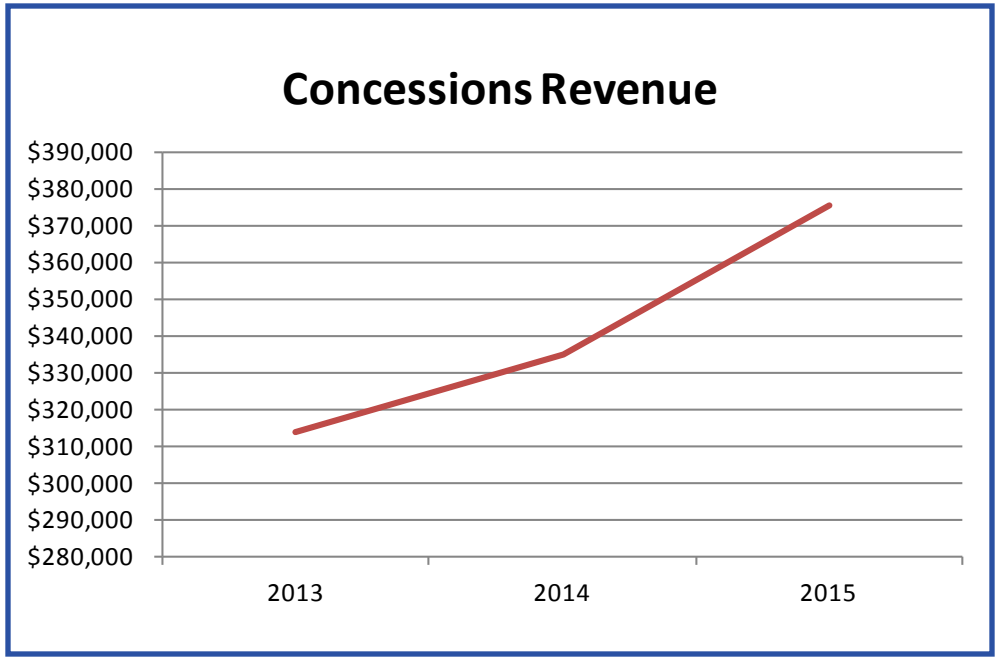
GOLF

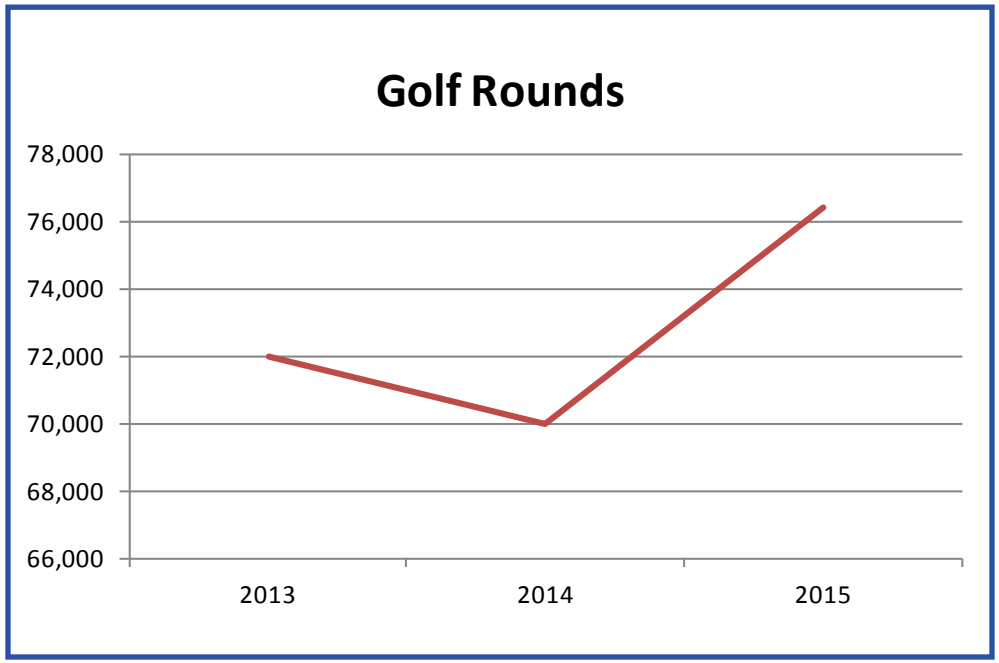
The Naperville Park District's two golf courses, Naperbrook and Springbrook, round out the recreation opportunities for residents with two 18-hole, championship courses and support facilities. The golf courses finished 2015 with a surplus, in spite of an unusually rainy spring. The success of the Naperville Park District's 2015 golf operations resulted from a new fee structure, an expanded patio menu and other changes based on customer feedback. Overall rounds increased by 9% and Brooks Advantage Card memberships were up by 5,865 compared to 2014. Additionally, food and beverage sales grew by $40,545 or 12% in 2015.



The former Range Room at Springbrook was remodeled and became the Brooks Academy Training Center, complete with the latest in fitness equipment. In 2015, the gross revenues from programs in the BGATC totaled $14,265, mainly through individual training sessions.

Youth golf and growing the game continue to be priorities for the Naperville Park District. Naperbrook and Springbrook increased their participation in the PGA Jr. League, and hosted two college teams, eight high school teams and a variety of youth leagues, camps, clinics and lessons programs.





2015 Park and Facility Improvements

In 2015, the Naperville Park District began construction of the forthcoming Fort Hill Activity Center. The Center will include a walk/jog track, gymnasiums, wood floor studios, a gymnastics room, multipurpose rooms, a playground, a café and a fitness area. Opening in August 2016, the Activity Center will provide the following benefits for the community:

1. Indoor space for year-round recreation and health/wellness
2. Programming space for residents with special needs
3. Amenities for people of all ages that encourage physical activities and making social connections
4. A place where families can exercise together or engage in separate activities simultaneously

In 2015, the District completed several major park development projects including:

- Interior renovations - Alfred Rubin Riverwalk Community Center (ARRCC)
- Site improvements - Sportsman's Park
- Playground renovations - Hunters Woods
- Tennis court renovations - Ranchview Park, Ashbury Park and DuPage River Sports Complex

Sportsman's Park

Architect's rendering of the Fort Hill Activity Center

SPORTSMAN'S PARK

Sportsman's Park is a wooded park located near downtown Naperville. A unique part of Naperville's heritage, the park offers trapshooting, a clubhouse for meetings and events, and 17 acres of open space for public use.

Following a multi-year project involving site remediation and restoration from past use of lead shot (only steel shot is now permitted) the District hosted a grand re-opening celebration at Sportsman's Park on October 3, 2015. Site improvements in the project included natural area restoration, installation of trails, Clubhouse renovation, energy-efficient sports lighting, a pervious pavement parking lot and ADA accessible trapshooting stations. Support for the park improvements was provided, in part, by a grant from the City of Naperville's Special Events and Cultural Amenities (SECA) program.

In 2015, 1,117 individuals visited Sportsman's trapshooting facility. Between 2009 and 2015, 47% of the 7,403 participants were Naperville residents and 53% were nonresidents, representing 194 Illinois cities, 35 states and 9 countries.

ALFRED RUBIN RIVERWALK COMMUNITY CENTER IMPROVEMENTS

The Naperville Park District renovated the lobby, west entrance and customer service area of the second floor of the Alfred Rubin Riverwalk Community Center (ARRCC). The second floor of the ARRCC hosts recreational activities for seniors. The renovation project was supported, in part, by a Community Development Block Grant from the Department of Housing and Urban Development through the City of Naperville.

Participation in senior programs at the ARRCC and throughout the District continues to increase. In 2015 more than 80 people competed in the inaugural Naperville Senior Games. Events included ceramics, pinochle, softball, trapshooting and ping pong.

TENNIS AND PICKLEBALL COURTS

The tennis courts at Ranchview Park, Ashbury Park and DuPage River Sports Complex were renovated in 2015. Work included striping the courts for 10-and-under tennis and for pickleball. Pickleball is a fast-growing sport that is easy to play and fun for all ages.

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

GREEN INITIATIVES

Knoch Knolls Nature Center, a LEED Platinum building at 224-acre Knoch Knolls Park, is the District's center for environmental education. The Center hosted more than 24,000 visitors in 2015, including drop-in visitors, nature preschool and nature camp participants, and more.

Special events at the Nature Center in 2015 included:

- a week-long exhibition of recycled art by Chicago artist Lucy Slivinski with a workshop that attracted 448 visitors
- a green building tour for DuPage County science teachers
- an exhibition of environmental projects by fifth grade Project Idea students
- a visit from the environmental club at Mill St. School
- a Story Walk program for 180 participants, in collaboration with the Naperville Public Library and DuPage Children's Museum.

2015 SOLAR OUTPUT AT NIKE SPORTS COMPLEX AND KNOCH KNOLLS NATURE CENTER

FACILITY	KWH GENERATED BY PVS	COST SAVINGS
Nike Sports Complex	15,908	$1,590
Knoch Knolls Nature Center	21,195	$2,119

ENERGY EFFICIENCY IMPROVEMENTS

The Naperville Park District replaced fluorescent lights with LED lights at the Administration Building, Alfred Rubin Riverwalk Community Center, and South Maintenance Facility, with support from a $10,000 grant from the Illinois Clean Energy Community Foundation.

View environmental benefits and daily output of photovoltaic panels at both facilities online at http://www.napervilleparks.org/solarpower

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

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 enjoy:

- 137 Parks
- 73 Playgrounds
- 60+ Miles of Trails
- 77 Ball Fields and Backstops
- Ron Ory Community Garden Plots

- 65 Multi-Use Fields
- 34 Tennis Courts
- 26 Basketball Courts
- 7 Sand Volleyball Courts
- 2 Synthetic Turf Fields
- 2 Cricket Pitches

- Naperville Riverwalk
- 6 Ice Rinks
- 7 Sled Hills
- 2 Inline Hockey Rinks
- Centennial Beach
- 2 18-Hole, Championship Golf Courses

- 3 Inline Skating/ Skateboarding Facilities
- 50+ Picnic Shelters
- Trapshooting Range at Sportsman's Park
- Many Free, Annual Events
- More than 1,500 Programs

The average home value in 2011 was $342,550. If the home value in this example increased or decreased by the same percentage as the actual Equalized Assessed Valuation (EAV) change for Naperville, the taxes paid to the District are estimated to have been paid as noted in the following chart:

	HOME VALUE	EAV CHANGE	TAX RATE	AMOUNT PAID TO NPD	DOLLAR CHANGE
2011	342,550				
2012	327,683	-4.3%	0.2969	$306	$4
2013	309,366	-5.6%	0.3148	$306	-$1
2014	301,632	-2.5%	0.3358	$317	$12
2015	305,161	1.2%	0.3397	$325	$8

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.

THANK YOU, VOLUNTEERS!

The Naperville Park District engages volunteers to serve in a variety of programs and projects, from coaching soccer to mulching trails. In 2015, the District was served by more than 2,700 volunteers who gave 94,016 hours of their time, which translates to a value of $2,325,955. 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.

Volunteers greet guests at the annual Daddy Daughter Winter Luau

A brownie troop assists with park cleanup

Volunteers from Molex help glean the Ron Ory Community Garden Plots

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

DONATIONS	
Naperville Community Gardeners	Riverwalk flowers, Sensory Garden
Naperville Parks Foundation	Scholarship program
Lou Dog Events	
BMO Harris Bank	
Fifth Third Bank	
Individual Donors	
Naperville Noon Lions Club and Foundation	Educational signs and audio tour at Knoch Knolls Nature Center
Anonymous	Officer David White Scholarship
DuPage Medical Group	AEDs at multiple parks

Both cash and in-kind donations enable the Park District to accomplish special projects and to support the scholarship program. Cash donations totaled more than $32,000 in 2015. 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.

NAPERVILLE PARKS FOUNDATION

www.napervilleparksfoundation.org

AED Dedication at Frontier Sports Complex

DuPage Medical Group donated funds to purchase AEDs for several parks. Park visitors can operate the AEDs with support via telephone from the Naperville Fire Department.

GRANTS

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

GRANTS IN 2015

GRANT SOURCE	GRANT NAME	PROJECT	AMOUNT
IL Clean Energy Community Foundation	Energy Efficient Lighting Grant	LED lighting at ARRCC, Administration and South Maintenance Facility	$10,000
City of Naperville	Renewable Energy Grant	Fort Hill Activity Center solar panels	$50,000
City of Naperville	Special Events & Cultural Amenities (SECA) Grant Program	Sportsman's Park Improvements (Year 2 of 4 years of funding)	$40,000
City of Naperville/HUD	Community Development Block Grant	ARRCC interior renovations	$45,000
USTA	Ten-and-Under Tennis Court Lining Grant	Ashbury, Ranchview and DuPage River SC courts	$1,132
IL Dept. of Public Health	AED Heartsaver	AED for Park Police vehicles	$466
DuPage County	Water Quality Improvement Grant	Natural area maintenance at Seager & Pioneer Parks	$4,670
		TOTAL	**$151,268**

COMMUNITY PARTNERSHIPS

Ongoing partnerships with the City of Naperville, School Districts 203 and 204, 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.

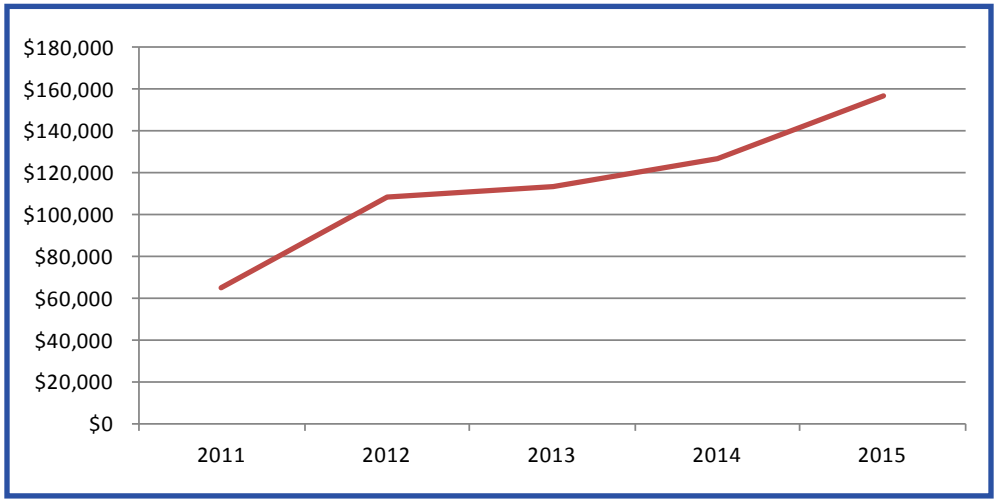
Pioneer Prairie

SPONSORSHIPS AND CORPORATE PARTNERS

Sponsorship and advertising revenues benefit the District's special events, recreation programs, sports tournaments, and facilities like 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 our prospective community partners, sponsors and advertisers.

The sponsorship and advertising program grew 23% from 2014 to 2015 marking a five-year high of $157,295 in sponsorship and advertising revenue. Likewise, the number of corporate partners held strong as the District partnered with 62 local and national businesses in 2015.



Edward-Elmhurst Healthcare donated fitness stations for Nike Sports Complex to promote fitness in our parks.

DuPage Medical Group
WE CARE FOR YOU

CONTINENTAL MOTORS of NAPERVILLE
ACURA mazda Audi
NaperCars.com

Brighton CAR WASH & Detail Center

Healthy Driven
Edward-Elmhurst HEALTHCARE

WHOLE FOODS MARKET

ROCKET Ice

EVERY SEASON STARTS AT DICK'S SPORTING GOODS

PEPSI

Growing with the Naperville Park District for over 50 years.
RM RUSSELL MARTIN
Since 1957
CARPET & RUGS
rmcarpets.com

THE HARI GROUP

Financials

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, 2014 and 2015. Simply stated it is total assets minus total liabilities. All District functions roll into governmental activities.

"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 set 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, golf, park maintenance, police services, special recreation, administration and facility/capital improvements.*

	Governmental Actvities	
	2015	**2014**
ASSETS		
Current and Other Assets	$ 65,227,061	$ 58,430,894
Capital Assets	196,207,578	189,726,100
Total Assets	**261,434,639**	**248,156,994**
DEFERRRED OUTFLOWS		
IMRF	2,200,360	-
Loss on Refunding	228,033	247,168
Total Deferred Outflows	2,428,393	247,168
Total Assests & Outflows	**263,863,032**	**248,404,162**
LIABILITIES		
Current Liabilites	9,682,649	7,738,014
Noncurrent Liabilites	37,304,214	28,550,971
Total Liabilities	**46,986,863**	**36,288,985**
DEFERRRED INFLOWS		
Property Taxes	21,099,643	20,640,665
IMRF	856,900	-
Total Deferred Inflows	**21,956,543**	**20,640,665**
Total Liab & Inflows	**68,943,406**	**56,929,650**
NET POSITION		
Invested in Capital Assets, Net of Debt	168,248,247	158,309,894
Restricted	13,152,767	11,244,166
Unrestricted	13,518,612	21,920,452
Total Net Position	**194,919,626**	**191,474,512**

Financials

STATEMENT OF ACTIVITIES

The Statement of Activities summarizes the reasons behind the change in the District's net assets.

Governmental Activities:

- Revenue from governmental activities increased 5.5% or $1.9 million to $35.8 million. The increase is primarily based on property tax receipts and developer contributions to fund capital improvements.
- Tax revenues still represented the largest portion of the revenue base, yielding 59.4% 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 accounted for 29.1% of total revenues and increased 4.7% or $465k based on golf operations, Centennial Beach and program revenues.
- The cost of all governmental activities this year was $32.4 million. General government expenses accounted for 37.0% of total expenses or $12.0 million. These expenses included administrative services needed to support all District operations including recreational programs and services. Culture and recreation expenses captured 60.3% of the total expenses or $19.5 million; this includes costs associated with providing recreation programming golf operations and services including park maintenance.
- The 2015 beginning net position was restated to reflect the implementation of new pension reporting standards required by the Governmental Accounting Standards Board (GASB).

	Governmental Actvities	
	2015	**2014**
Revenue		
Program Revenues		
Charges for Services	$ 10,418,420	$ 9,952,504
Operating Grants & Contributions	2,100	2,475
Capital Grants	2,124,663	1,731,458
General Revenues		
Taxes	21,256,455	20,799,369
Interest	121,971	197,663
Miscellaneous	1,852,191	1,084,649
Total Revenues	**35,775,800**	**33,768,118**
Expenses		
General Government	11,973,898	8,154,124
Culture and Recreation	19,522,199	21,593,053
Interest on Long-Term Debt	902,968	1,152,343
Total Expenses	**32,399,065**	**30,899,520**
Change in Net Position	**$ 3,376,735**	**$ 2,868,598**
Net Position - Beginning as Restated	**$ 191,542,891**	**$ 188,605,914**
Net Position - December 31	**$ 194,919,626**	**$ 191,474,512**

For more information:

LEADERSHIP TEAM

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Director of Recreation
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REFERENCE DOCUMENTS

The following documents are available online at www.napervilleparks.org:

- Comprehensive Annual Report
- Budget
- 3-Year Financial Plan
- Non-Tax Revenue Plan
- Strategic Plan
- Master Plan
- Recreation Programming Plan
- Community Interest and Opinion Survey
- List of Parks
- List of Facilities
- State of the Park District Presentation
- 2015 Sustainability Report
- Organizational Chart
- Board of Commissioners Biographies
- Leadership Team Biographies
- Naperville Parks Foundation Board of Directors

Naperville Park District

Naperville Park District
320 West Jackson Avenue
Naperville, IL 60540
630-848-5000
www.napervilleparks.org
E-mail your questions/comments to:
info@napervilleparks.org

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 6:30 p.m. (Location and time may vary.)