Naperville Park District
Annual Report
For fiscal year ending December 31, 2014
Introduction

The Naperville Park District is pleased to present its Annual Report for the fiscal year ending December 31, 2014. This report is designed as an easy-to-read summary of the 2014 financials and activities of the Naperville Park District. The financial data was drawn from the 2014 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 2014 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 contracted 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.

2014 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.

2014 Awards and Distinctions
• GFOA Popular Annual Financial Report Award for its 2013 Report
• GFOA Award for Excellence in Financial Reporting for its 2013 Comprehensive Annual Financial Report
• Rising Star Award from the Illinois Association of Park Districts to Board President Mike Reilly
• 2014 Naperville Jaycees Community Leader Distinguished Service Award to Mike Reilly
• HR Professional of the Year Award from the Management Association to Human Resources Director Katie Sepe
• 2014 Sustainable Development Award from The Conservation Foundation for Knoch Knolls Nature Center
• IPRA Outstanding Facility Award for Knoch Knolls Nature Center
• Illinois Association of Park Districts Partnership Award to the Naperville Park District and the Naperville Noon Lions Club and Foundation

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 years ending December 31, 2012 and 2013.

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

Snapshot of 2014 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.
Mission: To provide **recreation** and park experiences that enrich the quality of life for our community.

Summer day camps take place at Seager Park (shown here), Frontier Sports Complex, and other locations.

Early childhood programs have grown with the availability of the Seager Park Interpretive Center and Knoch Knolls Nature Center as program locations.

Senior adults enjoy special events and drop-in programs at Alfred Rubin Riverwalk Community Center.

New dance classes in 2014 expanded opportunities for boys and girls.
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 created its scholarship program to give residents experiencing financial hardships the opportunity to participate in recreation programs. In recent years, the District has seen a tremendous surge of participation in its scholarship program. 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.

We have benefitted greatly from the Naperville Park District’s scholarship program. The Centennial Beach membership was the most beneficial and it allowed my son and I to have a place to go to spend quality family time.
—Alicia C.

All of the programs have allowed my children to grow and explore different areas. We have learned new activities, spent more family time and developed new skills.
—Anonymous recipient
Centennial Beach
In 2014, Centennial Beach added a bag toss area, introduced new incentives for season pass holders, including a discount at Centennial Grill and a members-only event, and offered new aquatics and fitness programs, such as Beachside yoga, which filled quickly. Overall attendance reflected another cool, rainy summer, yet remained well over 100,000.
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

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. In 2014 the difficult winter lingered into spring, resulting in a challenging year for the weather and golf, with delayed course openings and reduced rounds. The Naperville Park District continued to look at upgrades in its facilities to remain competitive and to increase revenues. In 2014 the patios at both courses were renovated, resulting in food and beverage revenues that exceeded expectations, despite reduced rounds.

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

### 2014 Park and Facility Improvements

In 2014 the Naperville Park District completed the design of the future Fort Hill Activity Center. Construction is planned for 2015-2016. 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 senior adults that encourage physical activities and making social connections
4. A place where families can exercise together or engage in separate activities simultaneously

In 2014, the District completed several major park development projects including:

- **Construction of Knoch Knolls Nature Center and park improvements**
- **Completion of the site remediation of Sportsman’s Park**
- **Four playground renovations and one new playground development**
- **Exterior renovations at the Alfred Rubin Riverwalk Community Center**

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**Knoch Knolls Nature Center**

Knoch Knolls Nature Center opened on October 2, 2014 and hosted more than 8,000 visitors in its first three months of operations. Certified as a LEED* Platinum building, it features photovoltaic panels, a vegetated roof, a cistern that reuses rainwater for plumbing, and energy efficient lighting. Overlooking a pond and the West Branch of the DuPage River, the Knoch Knolls Nature Center’s overall theme is celebrating water. A mill sculpture spans the path to the front door and colorful exhibits educate visitors about the DuPage River and the natural habitats at Knoch Knolls Park.

* *Leadership in Energy and Environmental Design*
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Sportsman’s Park
Phase II Site Remediation at Sportsman’s Park was completed in 2014, allowing work to begin on the landscape restoration and improvements to the Sportsman’s Clubhouse. The goal of the project is to 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. The project is scheduled for final completion in 2015.

Playgrounds
The District renovated playgrounds at Buttonwood Park, East Greens Park, Old Farm Park and Wildflower Park and developed a new playground at Harris Fawell Park.
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.

**Green Initiatives**
With the assistance of state and local grants, the Park District installed solar panels on the roof of Book Pavilion at Nike Sports Complex and on the roof of the Knoch Knolls Nature Center, creating clean, renewable energy and generating annual cost savings.

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

In 2014, the Naperville Park District added a loop trail at Knoch Knolls Park as part of the Knoch Knolls Nature Center project.

**2014 Solar Output at Nike Sports Complex and Knoch Knolls Nature Center**

<table>
<thead>
<tr>
<th>Facility (Month Installed through Dec.)</th>
<th>kWh Generated by PVs</th>
<th>2014 Cost Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nike Sports Complex (May-Dec.)</td>
<td>10,014</td>
<td>$924.68</td>
</tr>
<tr>
<td>Knoch Knolls Nature Center (Jul.-Dec.)</td>
<td>9,036</td>
<td>$813.24</td>
</tr>
</tbody>
</table>

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

The Park District upgraded to LED lighting at several locations, which will lead to long-term cost savings and energy efficiency. State grants helped fund these projects.

### 2014 LED Lighting Replacements - Energy and Cost Savings

<table>
<thead>
<tr>
<th>Site</th>
<th>Est. Annual Energy Savings in kWh</th>
<th>Est. Annual Cost Savings</th>
<th>Grant Amount</th>
<th>Net Project Cost</th>
<th>Est. Payback</th>
</tr>
</thead>
<tbody>
<tr>
<td>DuPage River SC</td>
<td>40,541</td>
<td>$4,054</td>
<td>$8,200</td>
<td>$15,600</td>
<td>3.8 years</td>
</tr>
<tr>
<td>Naperbrook</td>
<td>19,245</td>
<td>$1,924</td>
<td>$5,837</td>
<td>$8,463</td>
<td>4.4 years</td>
</tr>
<tr>
<td>Frontier SC</td>
<td>116,683</td>
<td>$11,688</td>
<td>NA</td>
<td>$58,750</td>
<td>5.0 years</td>
</tr>
<tr>
<td>Beach</td>
<td>12,969</td>
<td>$1,297</td>
<td>NA</td>
<td>$6,090</td>
<td>4.7 years</td>
</tr>
<tr>
<td>4 Pavilions</td>
<td>10,967</td>
<td>$1,097</td>
<td>NA</td>
<td>$3,270</td>
<td>3.0 years</td>
</tr>
<tr>
<td>TOTAL</td>
<td>200,405</td>
<td>$20,060</td>
<td>$13,837</td>
<td>$92,173</td>
<td>4.2 years (avg.)</td>
</tr>
</tbody>
</table>

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

140 Parks
73 Playgrounds
60+ Miles of Trails
77 Ball Fields and Backstops
Ron Dry 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 Championship, 18-Hole Golf Courses

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

The average home value in 2010 was $360,000. 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:

<table>
<thead>
<tr>
<th>Year</th>
<th>Home Value</th>
<th>EAV Change</th>
<th>Tax Rate</th>
<th>Amount Paid to NPD</th>
<th>Dollar Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>360,200</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>342,550</td>
<td>-4.9%</td>
<td>0.2798</td>
<td>$303</td>
<td>$9</td>
</tr>
<tr>
<td>2012</td>
<td>327,684</td>
<td>-4.3%</td>
<td>0.2969</td>
<td>$306</td>
<td>$4</td>
</tr>
<tr>
<td>2013</td>
<td>309,366</td>
<td>-5.6%</td>
<td>0.3148</td>
<td>$306</td>
<td>$1</td>
</tr>
<tr>
<td>2014</td>
<td>301,632</td>
<td>-2.5%</td>
<td>0.3358</td>
<td>$317</td>
<td>$12</td>
</tr>
</tbody>
</table>

*Formerly known as the Community Garden Plots
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.

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 2014, the District was served by an amazing 3,254 volunteers who gave 86,464 hours of their time, which translates to a value of $1,914,313. 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.

Several Eagle scouts completed projects at the Community Garden Plots and enlisted their own volunteers to help.

Volunteers from Keller Williams help beautify Brighton Ridge Park.

More than 2,000 volunteers support Naperville Park District soccer programs.
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Donations

<table>
<thead>
<tr>
<th>Organization</th>
<th>Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Naperville Community Gardeners</td>
<td>Riverwalk flowers, Sensory Garden</td>
</tr>
<tr>
<td>Naperville Parks Foundation</td>
<td>Scholarship program</td>
</tr>
<tr>
<td>Lou Dog Events</td>
<td>Scholarship program</td>
</tr>
<tr>
<td>Naperville Noon Lions Club and Foundation</td>
<td>Educational signs at Knoch Knolls Nature Center</td>
</tr>
<tr>
<td>Century Walk Corporation</td>
<td>Sawmill sculpture at Knoch Knolls Nature Center</td>
</tr>
<tr>
<td>Anonymous</td>
<td>Officer David White Scholarship</td>
</tr>
<tr>
<td>Elgin Recycling</td>
<td>Green initiatives</td>
</tr>
<tr>
<td>Resident</td>
<td>Riverwalk perennials</td>
</tr>
</tbody>
</table>

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 $15,000 in 2014. 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.

Sawmill sculpture at Knoch Knolls Nature Center

One of seven signs funded by Naperville Noon Lions Club & Foundation
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.

Grants in 2014

<table>
<thead>
<tr>
<th>Grant Source</th>
<th>Grant Name</th>
<th>Project</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Illinois Department of Natural Resources</td>
<td>Park and Recreational Facility Construction (PARC) Grant</td>
<td>Fort Hill Activity Center</td>
<td>$2,500,000*</td>
</tr>
<tr>
<td>City of Naperville</td>
<td>Renewable Energy Grant</td>
<td>Nike solar panels</td>
<td>$17,500</td>
</tr>
<tr>
<td>City of Naperville</td>
<td>Special Events &amp; Cultural Amenities (SECA) Grant Program</td>
<td>Sportsman's Park Improvements (1st of multiple years of SECA funding)</td>
<td>$136,000</td>
</tr>
<tr>
<td>City of Naperville/IMEA</td>
<td>Energy Efficiency Incentive</td>
<td>LED lighting at DuPage River Sports Complex parking</td>
<td>$8,200</td>
</tr>
<tr>
<td>DCEO</td>
<td>Energy Efficiency Incentive</td>
<td>LED lighting at Naperbrook Golf Course</td>
<td>$5,837</td>
</tr>
<tr>
<td>IL Dept. of Public Health</td>
<td>AED Heartsaver</td>
<td>AED for Park Police vehicles</td>
<td>$466</td>
</tr>
<tr>
<td>Illinois Arts Council</td>
<td>Dance Program Grant</td>
<td>Élan Dance Company</td>
<td>$1,350</td>
</tr>
</tbody>
</table>

*PARC grant program currently suspended

TOTAL $169,353

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

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.
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 11.5% from 2013 to 2014 reaching a four-year high of $127,102 in sponsorship and advertising revenue. Likewise, the number of corporate partners grew from 46 in 2013 to 62 in 2014.

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

2014 Revenues

The pie charts summarize the primary revenue and expenditures for the District on a modified accrual basis of accounting. This provides information on where funding comes from and how it is spent. Under this reporting format the revenue and expenditures totals will not equal the amounts on the Statement of Activities that follows. To learn more about how the totals are reconciled, please see pages 8 and 11 of the District's Comprehensive Annual Financial Report. Financial information disclosed below agrees in total to the Statement of Revenues, Expenditures and Changes in Fund Balance (pages 9-10 in District's Comprehensive Annual Financial Report).

Tax Revenue $20,799,369
  Property Tax $20,565,678
  State Replacement Tax $233,691
  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.

Intergovernmental (grants) $562,624
  The District received several grants in 2014 including a $400,000 grant for Knoch Knolls Nature Center from the Illinois Department of Natural Resources.

Charges for Services $9,952,504
  Program Revenue $3,999,314
  Golf Fees $2,537,614
  Sales $1,065,423
  Beach Revenue $954,043
  Rental Income $655,426
  Other $740,684

Interest Income $197,663
  Income earned on District funds which averaged .52% for 2014.

Cash in Lieu of Land $795,297
  Cash contributions from developers in lieu of providing land for parks.

Miscellaneous $1,460,661
  Includes reimbursements from the Western DuPage Special Recreation Association, athletic affiliates, parking permits and tickets.

Total $33,768,118

2014 Governmental Fund Revenues
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Financials

2014 Expenses

General Government $8,107,552
These expenditures fund the administration of District operations, including the Executive Director, Finance, Human Resources, Planning, and Information Technologies. Park Police and Fleet Management are also components of General government. A portion of costs for liability insurance, pensions and payroll taxes are included.

Culture and Recreation $15,694,602
Recreation Programs and Support Functions $5,817,999
Centennial Beach $813,179
Park Maintenance $3,896,219
Golf Operations $2,831,906
Special Recreation Association $1,308,489
Other $1,026,810
Park maintenance includes costs to maintain over 2,500 acres of land within 140 park sites. Golf operations include the cost to run and maintain, Springbrook and Naperbrook the District’s two courses.

Capital Outlay $11,609,915
The District has a robust 10-year capital plan that includes new parks and facilities and replacement of existing amenities. The most notable project in 2014 was completion of the Knoch Knolls Nature Center. This award-winning facility is the first of its kind in the District.

Debt Service–Principal $3,075,000
Bond financing is one of the many sources utilized to fund the District’s Capital Plan.

Debt Service – Interest and Fiscal Charges $1,241,185

Total $39,728,254
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

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, 2013 and 2014. Simply stated it is total assets minus total liabilities. All District functions roll into governmental activities. The District no longer has Business-Type-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.

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current and Other Assets</td>
<td>$58,678,062</td>
<td>$63,651,740</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>189,726,100</td>
<td>184,083,831</td>
</tr>
<tr>
<td>Total Assets</td>
<td>248,404,162</td>
<td>247,735,571</td>
</tr>
<tr>
<td>LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>7,738,014</td>
<td>7,312,175</td>
</tr>
<tr>
<td>Noncurrent Liabilities</td>
<td>28,550,971</td>
<td>31,664,667</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>36,288,985</td>
<td>38,976,842</td>
</tr>
<tr>
<td>DEFERRED INFLOWS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>20,640,665</td>
<td>20,152,815</td>
</tr>
<tr>
<td>Total Liab &amp; Inflows</td>
<td>56,929,650</td>
<td>59,129,657</td>
</tr>
<tr>
<td>NET POSITION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in Capital Assets, Net of Debt</td>
<td>158,309,894</td>
<td>149,599,306</td>
</tr>
<tr>
<td>Restricted</td>
<td>11,244,166</td>
<td>10,366,848</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>21,920,452</td>
<td>28,639,760</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>191,474,512</td>
<td>188,605,914</td>
</tr>
</tbody>
</table>
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 just under 1% to $33.8 million.
- Tax revenues represent the largest portion of the revenue base, yielding 62% 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 30% of total revenues. Program fees play an important role in the District’s revenue mix to cover the related program expenses. Program fees encompass the District’s recreational programs and fees for golf which accounts for the increase from 2013. Golf services are now classified as Governmental Activities versus Business-Type Activities.
- The cost of all governmental activities this year was $30.9 million. These expenses included administrative services needed to support all District operations including recreational programs/other services. Cultural and recreation expenses captured 70.0% of the total expenses or $21.6 million; this includes costs associated with providing recreation programming golf services and park maintenance. As noted above, the large increase compared with 2013 is based on golf services now being classified as Governmental Activities versus Business-Type Activities.

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$ 9,952,504</td>
<td>$ 6,640,972</td>
</tr>
<tr>
<td>Operating Grants &amp;</td>
<td>2,475</td>
<td>6,243</td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Grants</td>
<td>1,731,458</td>
<td>1,192,266</td>
</tr>
<tr>
<td>General Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>20,799,369</td>
<td>19,779,703</td>
</tr>
<tr>
<td>Interest</td>
<td>197,663</td>
<td>145,952</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,084,649</td>
<td>2,172,616</td>
</tr>
<tr>
<td>Total Revenues</td>
<td><strong>33,768,118</strong></td>
<td><strong>29,937,752</strong></td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>8,154,124</td>
<td>7,517,821</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>21,593,053</td>
<td>17,149,800</td>
</tr>
<tr>
<td>Interest on Long-Term Debt</td>
<td>1,152,343</td>
<td>991,590</td>
</tr>
<tr>
<td>Total Expenses</td>
<td><strong>30,899,520</strong></td>
<td><strong>25,659,211</strong></td>
</tr>
<tr>
<td>Change in Net Position</td>
<td><strong>$ 2,868,598</strong></td>
<td><strong>$ 4,278,541</strong></td>
</tr>
<tr>
<td>Net Position - Beginning</td>
<td><strong>$ 188,605,914</strong></td>
<td><strong>$ 184,327,373</strong></td>
</tr>
<tr>
<td>Net Position - December 31</td>
<td><strong>$ 191,474,512</strong></td>
<td><strong>$ 188,605,914</strong></td>
</tr>
</tbody>
</table>
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

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
- Master Plan (contains documents listed below)
  - Strategic Plan
  - Community Interest and Opinion Survey
  - Recreation Programming Plan — Appendix p. 76
  - 3-Year Financial Plan — Appendix p. 76
  - Non-Tax Revenue Plan — Appendix p. 76
  - List of Parks — Appendix p. 76
  - List of Facilities — Appendix p. 76
  - Park Maintenance Level Guidelines — Appendix p. 76
  - List of Partnerships and Agreements — Appendix p. 76
- Budget
- 2013 Sustainability Report
- State of the Park District Presentation
- Park Board Meeting Information
- Organizational Chart
- Board of Commissioners Biographies
- Leadership Team Biographies
- Naperville Parks Foundation Board of Directors

For more information:

Leadership Team
Executive Director
Ray McGury
rmcgury@napervilleparks.org

Director of Finance
Sue Stanish
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Director of Human Resources
Katie Sepe
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Information Technology Manager
Omar Sandoval
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Director of Marketing and Communications
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Director of Parks
Kevin Finnegan
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Director of Planning
Eric Shutes
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Director of Recreation
Brad Wilson
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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 6:00 p.m. (Location and times may vary.)