



2023

Proposed

Member

District Annual

Assessments

To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: Proposed MDAA 2023
Date: July 27, 2022

The Member District Annual Assessment (MDAA) exists to fund each district share of the expenses, which provides programs and services for individuals with disabilities through the joint agreement that formed the Special Recreation Association or Northwest Special Recreation Association (NWSRA). As part of the joint agreement, each Member District is able to levy up to \$.04 for every \$100 of Equalized Assessed Evaluation (EAV) (Section 5-8) for the properties in each community. This fund is restrictive in nature and can only be accessed by Park Districts, Villages and Cities that are a part of a Special Recreation Cooperative. The funds levied for Section 5-8, known as the Handicapped Accessible Fund, are a separate levy and must be used to establish and maintain recreational programs for individuals with disabilities and to enter into agreements to provide services for individuals with disabilities. The calculation to create the Member District Annual Assessment (MDAA) formula uses:

- 75% of each Member District EAV and 25% of each Member Districts audited Gross Population numbers
- With a 2% ceiling and a 2% floor to stabilize the contribution rates for each Member District

Due to the continuing financial impact of the COVID-19 pandemic and the resulting economic recession type conditions that each Member District may be experiencing, NWSRA is presenting a 0% MDAA increase for FY2023. The MDAA was calculated using the 2020 Tax Agency Report EAV numbers and the 2021 Member District Annual Audit Gross Population numbers.

Please note:

The FY2022 MDAA represented a 0% increase as well, however the EAV and Gross Population numbers were frozen at the 2019 Tax Agency Report EAV numbers and the 2020 Member District Annual Gross Population numbers. Although the overall Member District Annual Assessment total contribution to NWSRA in 2023, will not change again this year; the individual MDAA payments/contributions from each Member District to NWSRA may reflect a change. This increase or decrease in payment/contribution, is the result of the updated 2020 EAV and 2021 Audited Gross Population numbers used and provided by the Cook County Assessor's Office and each Member District. See the attached 2023 Proposed Member District Annual Assessment packet.

Motion:

A motion to approve the Proposed 2023 MDAA of 0% using the 2020 EAV rates and the 2021 audited Gross Population numbers as presented.

A motion to approve taking each Member District's Proposed 2023 Annual Assessment to their perspective Board for approval by Wednesday, August 31, 2022.

NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2022 AT 0%

Member Park District	Gross Population	% of Total Population	25% of total MDAAA	2022 Proposed MDAA	% of Total MDAA
Arlington Heights	75,101	11.67%	126,033.61	571,987.59	13.2%
Bartlett	41,208	6.40%	69,154.78	237,521.67	5.5%
Buffalo Grove	41,554	6.46%	69,735.43	317,288.41	7.3%
Elk Grove	32,458	5.04%	54,470.63	322,953.58	7.5%
Hanover Park	38,533	5.99%	64,665.62	152,909.96	3.5%
Hoffman Estates	51,895	8.06%	87,089.57	311,404.66	7.2%
Inverness	4,060	0.63%	6,813.44	38,635.31	0.9%
Mt. Prospect	54,771	8.51%	91,916.04	360,825.27	8.4%
Palatine	83,000	12.90%	139,289.61	480,992.40	11.1%
Prospect Heights	15,000	2.33%	25,172.82	78,646.95	1.8%
River Trails	17,000	2.64%	28,529.20	105,808.74	2.4%
Rolling Meadows	20,000	3.11%	33,563.76	138,104.07	3.2%
Salt Creek	6,300	0.98%	10,572.59	38,944.03	0.9%
Schaumburg	74,227	11.53%	124,566.87	672,676.14	15.6%
South Barrington	5,075	0.79%	8,516.80	75,357.02	1.7%
Streamwood	40,615	6.31%	68,159.61	180,706.90	4.2%
Wheeling	42,800	6.65%	71,826.45	235,544.65	5.5%
Total	643,597	100%	1,080,076.84	4,320,307.35	100.0%

*The 2019 EAV is the most current available.

**2020 MDAA

4,320,307.35

TOTAL	4,320,307.35
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The computations are completed using the 75% EAV and 25% Population for each Park District's individual and 2% floor/ceiling for the total MDAA contribution.

2022	4,320,307.35
2021	(4,320,307.35)
Increase	-

NORTHWEST SPECIAL RECREATION ASSOCIATION
PROPOSED MDAA 2023 AT 0%

Member Park District	2019 E.A.V. For 2022 MDAA	2020 E.A.V. For 2023	INCREASE (DECREASE)	% Incr/Decr	2023 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2023 Proposed MDAA	% of Total MDAA
Arlington Heights	3,226,379,740	3,249,612,320	23,232,580	0.7%	3,249,612,320	13.68%	443,205.14	74,409	11.38%	122,878.29	566,083.43	13.1%
Bartlett	1,218,097,755	1,239,658,745	21,560,990	1.8%	1,239,658,745	5.22%	169,073.44	41,105	6.28%	67,880.39	236,953.83	5.5%
Buffalo Grove	1,790,991,751	1,755,474,844	-35,516,907	-2.0%	1,755,474,844	7.39%	239,424.09	43,212	6.61%	71,359.87	310,783.96	7.2%
Elk Grove	1,942,415,575	2,030,139,277	87,723,702	4.5%	2,030,139,277	8.55%	276,884.77	32,458	4.96%	53,600.82	330,485.59	7.6%
Hanover Park	638,428,503	649,288,341	10,859,838	1.7%	649,288,341	2.73%	88,554.54	38,533	5.89%	63,633.02	152,187.56	3.5%
Hoffman Estates	1,622,870,712	1,650,993,361	28,122,649	1.7%	1,650,993,361	6.95%	225,174.17	51,895	7.93%	85,698.89	310,873.06	7.2%
Inverness	230,224,272	228,391,148	-1,833,124	-0.8%	228,391,148	0.96%	31,149.60	4,060	0.62%	6,704.64	37,854.25	0.9%
Mt. Prospect	1,945,499,549	1,975,432,038	29,932,489	1.5%	1,975,432,038	8.31%	269,423.41	56,852	8.69%	93,884.83	363,308.24	8.4%
Palatine	2,472,145,053	2,480,495,752	8,350,699	0.3%	2,480,495,752	10.44%	338,307.58	83,000	12.69%	137,065.38	475,372.96	11.0%
Prospect Heights	386,873,678	386,548,711	-324,967	-0.1%	386,548,711	1.63%	52,720.25	15,000	2.29%	24,770.85	77,491.10	1.8%
River Trails	559,100,594	581,370,345	22,269,751	4.0%	581,370,345	2.45%	79,291.41	17,000	2.60%	28,073.63	107,365.04	2.5%
Rolling Meadows	756,326,298	765,286,584	8,960,286	1.2%	765,286,584	3.22%	104,375.20	23,004	3.52%	37,988.58	142,363.78	3.3%
Salt Creek	205,261,215	204,908,089	-353,126	-0.2%	204,908,089	0.86%	27,946.82	6,300	0.96%	10,403.76	38,350.57	0.9%
Schaumburg	3,965,450,962	4,036,412,239	70,961,277	1.8%	4,036,412,239	16.99%	550,514.49	78,723	12.04%	130,002.38	680,516.87	15.8%
South Barrington	483,574,401	470,725,032	-12,849,369	-2.7%	470,725,032	1.98%	64,200.81	5,075	0.78%	8,380.80	72,581.62	1.7%
Streamwood	814,255,046	807,527,030	-6,728,016	-0.8%	807,527,030	3.40%	110,136.26	40,615	6.21%	67,071.21	177,207.46	4.1%
Wheeling	1,184,465,400	1,245,341,720	60,876,320	5.1%	1,245,341,720	5.24%	169,848.52	42,800	6.54%	70,679.50	240,528.02	5.6%
Total	23,442,360,504	23,757,605,576	315,245,072	1%	23,757,605,576	100%	3,240,230.51	654,041	100%	1,080,076.84	4,320,307.35	100.0%

*The 2020 EAV is the most current available.

**2023 MDAA

2023 MDAA Budget 4,320,307.35 0.0% - Change in value

TOTAL	4,320,307.35
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The computations are completed using the 75% EAV and 25% Population for each Park District's individual contribution, and 2% floor/ceiling for the total MDAA contribution.

2023	4,320,307.35
2022	(4,320,307.35)
Increase	-

**NWSRA MEMBER DISTRICT
2019-2020 E.A.V. USED FOR 2020-2023
MDAA CALCULATIONS**

MEMBER PARK DISTRICT	2019 E.A.V. For 2021 MDAA	2019 E.A.V. For 2022 MDAA	2020 E.A.V. For 2023 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	3,226,379,740	3,226,379,740	3,249,612,320	23,232,580	0.7%
Bartlett	1,218,097,755	1,218,097,755	1,239,658,745	21,560,990	1.7%
Buffalo Grove	1,790,991,751	1,790,991,751	1,755,474,844	(35,516,907)	-2.0%
Elk Grove	1,942,415,575	1,942,415,575	2,030,139,277	87,723,702	4.3%
Hanover Park	638,428,503	638,428,503	649,288,341	10,859,838	1.7%
Hoffman Estates	1,622,870,712	1,622,870,712	1,650,993,361	28,122,649	1.7%
Inverness	230,224,272	230,224,272	228,391,148	(1,833,124)	-0.8%
Mt. Prospect	1,945,499,549	1,945,499,549	1,975,432,038	29,932,489	1.5%
Palatine	2,472,145,053	2,472,145,053	2,480,495,752	8,350,699	0.3%
Prospect Heights	386,873,678	386,873,678	386,548,711	(324,967)	-0.1%
River Trails	559,100,594	559,100,594	581,370,345	22,269,751	3.8%
Rolling Meadows	756,326,298	756,326,298	765,286,584	8,960,286	1.2%
Salt Creek	205,261,215	205,261,215	204,908,089	(353,126)	-0.2%
Schaumburg	3,965,450,962	3,965,450,962	4,036,412,239	70,961,277	1.8%
South Barrington	483,574,401	483,574,401	470,725,032	(12,849,369)	-2.7%
Streamwood	814,255,046	814,255,046	807,527,030	(6,728,016)	-0.8%
Wheeling	1,184,465,400	1,184,465,400	1,245,341,720	60,876,320	4.9%
Total E.A.V.	23,442,360,504	23,442,360,504	23,757,605,576	315,245,072	1.3%

NWSRA MEMBER DISTRICTS
2020 - 2023
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2020	Gross Population 2021	Gross Population 2022	Gross Population 2023	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	74,409	75,101	75,101	74,409	(692)	-0.93%
Bartlett	41,105	41,208	41,208	41,105	(103)	-0.25%
Buffalo Grove	43,212	41,554	41,554	43,212	1,658	3.84%
Elk Grove	32,458	32,458	32,458	32,458	-	0.00%
Hanover Park	38,533	38,533	38,533	38,533	-	0.00%
Hoffman Estates	51,895	51,895	51,895	51,895	-	0.00%
Inverness	4,060	4,060	4,060	4,060	-	0.00%
Mt. Prospect	56,852	54,771	54,771	56,852	2,081	3.66%
Palatine	83,000	83,000	83,000	83,000	-	0.00%
Prospect Heights	15,000	15,000	15,000	15,000	-	0.00%
River Trails	17,000	17,000	17,000	17,000	-	0.00%
Rolling Meadows	23,004	20,000	20,000	23,004	3,004	13.06%
Salt Creek	6,300	6,300	6,300	6,300	-	0.00%
Schaumburg	78,723	74,227	74,227	78,723	4,496	5.71%
South Barrington	5,075	5,075	5,075	5,075	-	0.00%
Streamwood	40,615	40,615	40,615	40,615	-	0.00%
Wheeling	42,800	42,800	42,800	42,800	-	0.00%
Total	654,041	643,597	643,597	654,041	10,444	1.60%

MEMBER DISTRICT ANNUAL ASSESSMENTS

2019 - 2023

COMPARISON

Member Park District	2019 Assessment	2020 Assessment	Increase (Decrease)	2020 Assessment	2021 Assessment	Increase (Decrease)	2021 Assessment	2022 Assessment	Increase (Decrease)	2022 Assessment	2023 Proposed MDA	Increase (Decrease)
Arlington Heights	561,862.67	568,479.55	6,616.88	568,479.55	566,083.43	(2,396.12)	571,987.59	571,987.59	-	571,987.59	566,083.43	(5,904.16)
Bartlett	242,067.86	249,650.24	7,582.38	249,650.24	236,953.83	(12,696.41)	237,521.67	237,521.67	-	237,521.67	236,953.83	(567.84)
Buffalo Grove	322,187.69	331,162.98	8,975.29	331,162.98	310,783.96	(20,379.02)	317,288.41	317,288.41	-	317,288.41	310,783.96	(6,504.44)
Elk Grove	309,126.79	315,019.17	5,892.38	315,019.17	330,485.59	15,466.42	322,953.58	322,953.58	-	322,953.58	330,485.59	7,532.01
Hanover Park	147,417.32	152,966.73	5,549.41	152,966.73	152,187.56	(779.17)	152,909.96	152,909.96	-	152,909.96	152,187.56	(722.40)
Hoffman Estates	306,658.80	307,467.90	809.10	307,467.90	310,873.06	3,405.16	311,404.66	311,404.66	-	311,404.66	310,873.06	(531.60)
Inverness	42,853.30	42,440.29	(413.01)	42,440.29	37,854.25	(4,586.04)	38,635.31	38,635.31	-	38,635.31	37,854.25	(781.07)
Mt. Prospect	348,820.27	351,983.47	3,163.20	351,983.47	363,308.24	11,324.77	360,825.27	360,825.27	-	360,825.27	363,308.24	2,482.98
Palatine	484,716.11	484,240.66	(475.45)	484,240.66	475,372.96	(8,867.70)	480,992.40	480,992.40	-	480,992.40	475,372.96	(5,619.44)
Prospect Heights	79,612.68	80,292.82	680.14	80,292.82	77,491.10	(2,801.72)	78,646.95	78,646.95	-	78,646.95	77,491.10	(1,155.85)
River Trails	104,058.37	104,737.95	679.58	104,737.95	107,365.04	2,627.09	105,808.74	105,808.74	-	105,808.74	107,365.04	1,556.30
Rolling Meadows	132,133.65	132,628.75	495.10	132,628.75	142,363.78	9,735.03	138,104.07	138,104.07	-	138,104.07	142,363.78	4,259.71
Salt Creek	36,855.26	36,990.89	135.63	36,990.89	38,350.57	1,359.68	38,944.03	38,944.03	-	38,944.03	38,350.57	(593.46)
Schaumburg	667,614.42	668,986.19	1,371.77	668,986.19	680,516.87	11,530.68	672,676.14	672,676.14	-	672,676.14	680,516.87	7,840.73
South Barrington	83,880.43	83,763.24	(117.19)	83,763.24	72,581.62	(11,181.62)	75,357.02	75,357.02	-	75,357.02	72,581.62	(2,775.41)
Streamwood	179,470.27	179,078.52	(391.75)	179,078.52	177,207.46	(1,871.06)	180,706.90	180,706.90	-	180,706.90	177,207.46	(3,499.43)
Wheeling	228,196.14	230,418.00	2,221.86	230,418.00	240,528.02	10,110.02	235,544.65	235,544.65	-	235,544.65	240,528.02	4,983.37
Total	4,277,532.03	4,320,307.35	42,775.32	4,320,307.35	4,320,307.35	(0.00)	4,320,307.35	4,320,307.35	-	4,320,307.35	4,320,307.35	(0.00)

NORTHWEST SPECIAL RECREATION ASSOCIATION

UPDATED 2022 SPECIAL RECREATION FUND RECOMMENDATIONS Based on a .04 Levy

Member Park District	Property County E.A.V.	Handicapped Fund .04 Levy per \$1 EAV	NWSRA MDAА Billed Fiscal Year	2022 Rebate Amount	Updated NWSRA MDAА Billed FY2022	Balance of Handicapped Fund	MDAA Space Allowance @ .00005 x EAV for NWSRA usage	Updated Dollars
								Available for ADA Compliance Projects 2022
Each Member District that is a part of the Special Recreation Association	This is the funding that the County Assessors Office has allocated for each Member District, calculated from the Equalized Assessed Valuation of the properties.	Each Member District is allowed to levy \$.04 for every \$100 EAV to be used to provide programs and services and accessibility for Individuals with Disabilities.	As a part of the NWSRA Joint Agreement, the Member District pay an Annual Assessment to NWSRA to support programs, services, staff, transportation, inclusion, education, training and much more. The MDAА is calculated using the formula of 75% EAV and 25% Gross Population with a 2% ceiling and a 2% floor.	Amount of 2022 Covid Rebate based on 2021 Audited Net after 40% for General Reserve and CIP Funding. Rebate was calculated at 20% of MDAА Contibution.	This is the actual, amount of MDAА paid by each Member District after the COVID Rebate was applied for FY 2022.	This represents the remaining balance after the MDAА for NWSRA (column D) is subtracted from Handicapped Fund (column C)	The amount that each Member District can reimburse itself for the use of space by NWSRA programs and services. This is based on a formula used to estimate the annual costs of usage for NWSRA programs and services at the Member District facility spaces.	This is the remaining balance of each Member District's Handicapped Fund. This balance can be used for Special Recreation Association programs and services, inclusion support and ADA Compliance expenses.
Arlington Heights	3,249,612,320	1,299,844.93	571,987.59	114,056.11	457,931.48	841,913.45	162,480.62	679,432.83
Bartlett	1,239,658,745	495,863.50	237,521.67	47,523.38	189,998.29	305,865.21	61,982.94	243,882.27
Buffalo Grove	1,755,474,844	702,189.94	317,288.41	63,076.49	254,211.92	447,978.02	87,773.74	360,204.28
Elk Grove	2,030,139,277	812,055.71	322,953.58	64,804.61	258,148.97	553,906.74	101,506.96	452,399.78
Hanover Park	649,288,341	259,715.34	152,909.96	30,242.15	122,667.81	137,047.53	32,464.42	104,583.11
Hoffman Estates	1,650,993,361	660,397.34	311,404.66	62,212.43	249,192.23	411,205.11	82,549.67	328,655.44
Inverness	228,391,148	91,356.46	38,635.31	7,776.55	30,858.76	60,497.70	11,419.56	49,078.14
Mt. Prospect	1,975,432,038	790,172.82	360,825.27	72,581.16	288,244.11	501,928.71	98,771.60	403,157.11
Palatine	2,480,495,752	992,198.30	480,992.40	95,910.82	385,081.58	607,116.72	124,024.79	483,091.93
Prospect Heights	386,548,711	154,619.48	78,646.95	15,553.11	63,093.84	91,525.64	19,327.44	72,198.20
River Trails	581,370,345	232,548.14	105,808.74	20,737.48	85,071.26	147,476.88	29,068.52	118,408.36
Rolling Meadows	765,286,584	306,114.63	138,104.07	27,649.97	110,454.10	195,660.53	38,264.33	157,396.20
Salt Creek	204,908,089	81,963.24	38,944.03	7,776.55	31,167.48	50,795.76	10,245.40	40,550.36
Schaumburg	4,036,412,239	1,614,564.90	672,676.14	135,657.65	537,018.49	1,077,546.41	201,820.61	875,725.80
South Barrington	470,725,032	188,290.01	75,357.02	14,689.04	60,667.98	127,622.03	23,536.25	104,085.78
Streamwood	807,527,030	323,010.81	180,706.90	36,290.58	144,416.32	178,594.49	40,376.35	138,218.14
Wheeling	1,210,167,275	484,066.91	235,544.65	47,523.38	188,021.27	296,045.64	60,508.36	235,537.28
Totals	23,722,431,131	9,488,972.46	\$ 4,320,307.35	864,061.46	3,456,245.89	\$ 6,032,726.57	1,186,121.56	4,846,605.01

NORTHWEST SPECIAL RECREATION ASSOCIATION

2023 SPECIAL RECREATION FUND RECOMMENDATIONS Based on a .04 Levy

Member Park District	Property County E.A.V.	Handicapped Fund .04 Levy per \$1 EAV	NWSRA MDAA Billed Fiscal Year	Balance of Handicapped Fund	MDAA Space Allowance @ .00005 x EAV for NWSRA usage	Dollars Available for ADA Compliance Projects
Each Member District that is a part of the Special Recreation Association	This is the funding that the County Assesors Office has allocated for each Member District, calculated from the Equalized Assessed Valuation of the properties.	Each Member District is allowed to levy \$.04 for every \$100 EAV to be used to provide programs and services and accessibility for Individuals with Disabilities.	As a part of the NWSRA Joint Agreement, the Member District pay an Annual Assessment to NWSRA to support programs, services, staff, transportation, inclusion, education, training and much more. The MDAA is calculated using the formula of 75% EAV and 25% Gross Population with a 2% ceiling and a 2% floor.	This represents the remaining balance after the MDAA for NWSRA (column D) is subtracted from Handicapped Fund (column C)	The amount that each Member District can reimburse itself for the use of space by NWSRA programs and services. This is based on a formula used to estimate the annual costs of usage for NWSRA programs and services at the Member District facility spaces.	This is the remaining balance of each Member District's Handicapped Fund. This balance can be used for Special Recreation Association programs and services, inclusion support and ADA Compliance expenses.
Arlington Heights	3,249,612,320	1,299,844.93	566,083.43	733,761.50	162,480.62	571,280.88
Bartlett	1,239,658,745	495,863.50	236,953.83	258,909.67	61,982.94	196,926.73
Buffalo Grove	1,755,474,844	702,189.94	310,783.96	391,405.98	87,773.74	303,632.24
Elk Grove	2,030,139,277	812,055.71	330,485.59	481,570.12	101,506.96	380,063.16
Hanover Park	649,288,341	259,715.34	152,187.56	107,527.78	32,464.42	75,063.36
Hoffman Estates	1,650,993,361	660,397.34	310,873.06	349,524.28	82,549.67	266,974.61
Inverness	228,391,148	91,356.46	37,854.25	53,502.21	11,419.56	42,082.65
Mt. Prospect	1,975,432,038	790,172.82	363,308.24	426,864.58	98,771.60	328,092.98
Palatine	2,480,495,752	992,198.30	475,372.96	516,825.34	124,024.79	392,800.55
Prospect Heights	386,548,711	154,619.48	77,491.10	77,128.38	19,327.44	57,800.94
River Trails	581,370,345	232,548.14	107,365.04	125,183.10	29,068.52	96,114.58
Rolling Meadows	765,286,584	306,114.63	142,363.78	163,750.85	38,264.33	125,486.52
Salt Creek	204,908,089	81,963.24	38,350.57	43,612.67	10,245.40	33,367.27
Schaumburg	4,036,412,239	1,614,564.90	680,516.87	934,048.03	201,820.61	732,227.42
South Barrington	470,725,032	188,290.01	72,581.62	115,708.39	23,536.25	92,172.14
Streamwood	807,527,030	323,010.81	177,207.46	145,803.35	40,376.35	105,427.00
Wheeling	1,245,341,720	498,136.69	240,528.02	257,608.67	62,267.09	195,341.58
Totals	23,757,605,576	9,503,042.24	\$ 4,320,307.35	\$ 5,182,734.89	1,187,880.29	3,994,854.60

Northwest Special Recreation Association

20__ Assessment Resolution

WHEREAS, the _____ Park District is a member district in good standing with the Northwest Special Recreation Association, and

WHEREAS, the Northwest Special Recreation Association represents a joint agreement program as authorized in the Park District Code and,

WHEREAS, the _____ Park District has the authority pursuant to Section 5.8 of the Park District Code, and,

WHEREAS, the _____ Park District is committed to ensuring the continuation of quality leisure services for its residents both children and adults experiencing a disabling condition, and,

WHEREAS, the _____ Park District wants to continue to support full community participation by residents with disabling conditions,

NOW, THEREFORE BE IT RESOLVED, THAT, the _____ Park District does ratify the recommended Assessment for calendar year 20__ (FY 20__/20__) in the amount of \$_____ as recommended by the Board of Trustees of NWSRA.

AYES _____

NAYS _____

ABSENT _____

Passed and approved this _____ day of _____, 20__.

President