



2025

Proposed

Member District

Annual Assessments

Date: July 24, 2024

To: NWSRA Board of Directors

From: Tracey Crawford, Executive Director
Nicolae Gereu, Superintendent of Finance

Re: Proposed MDAA FY2025

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 can 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 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 was changed in March 2023 by the Finance Committee and approved at the March 2023 Board meeting. The changes in the calculation now include the Inclusion Services used in the previous year for each member district. The calculation is as follows:

- 70% of each Member District EAV, 20% of each Member District audited Gross Population numbers, and 10% of Actual Inclusion Services from the previous year.
- With a 2% ceiling and a 2% floor to stabilize the contribution rates for each Member District

To support the FY2025 MDAA proposal, staff analyzed the last 10 years of contributions. The chart below represents the following:

MDAA Year	Percentages +(-)
2014	-2%
2015	-2%
2016	1%
2017	-1%
2018	2%
2019	1%
2020	1%
2021	0%
2022	0%
2023	0%
2024	2%

Total	10	2%
per year		
increase	10-year average % Percentage	0.20%

- The MDAA has reached the 2% ceiling only two times during this period
- The MDAA has increased by only 1% three times during this period
- The MDAA remained flat (0%) during the years between 2021 to 2023
- The MDAA decreased to the 2% floor in the years of 2014 and 2015
- The MDAA decreased by 1% 2017
- During these 10 years the average increase was almost flat at 0.2%
- Between 2014 and 2024 the MDAA has only increased by \$168,840.00

The MDAA was calculated using the 2022 Tax Agency Report EAV numbers, Member District Annual Audit Gross Population numbers, and Inclusion Services expenditure from FY2023. Staff are presenting two options for the FY2025 MDAA for your consideration:

Option A

This option is at the 2% ceiling resulting in an MDAA increase of \$89,896.96.

Option B

This option requires the Board to consider increasing the ceiling by .5% to 2.5% for FY2025. This results in an MDAA increase of \$112,371.19. Due to the increases in inflation, which is at a 23-year high according to the Federal Reserve Chairman Powell, everything is more expensive this includes the cost of living, supplies, and services costs. Not only has inflation impacted the Agency but in 2024 NWSRA was required to comply with the Paid Leave for All Workers Act requiring 40 hours of paid leave for all employees, as well as the FLSA Exempt Standards Updates of the US Department of Labor Notice from April 23, 2024. The FLSA Exempt Standards Update required that exempt employees make \$43,888.

Motion:

A motion to approve the Proposed 2025 MDAA of 2.5% (Option B) using the 2022 EAV rates, Audited Gross Population numbers provided by each Member District, and the actual expenditures for Inclusion Services from FY2023 as presented.

A motion to approve taking each Member District's Proposed 2025 Annual Assessment to their perspective Board for approval by Friday, August 30, 2024.

APPROVED NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2024 AT 2%

Member Park District	2021 E.A.V. used for 2024 MDAA	% of Total EAV	70% of total MDAAA	Gross Population	% of Total Population	20% of total MDAAA	Services Provided	% of Total Services	10% of total MDAAA	2024 Approved MDAA	% of Total MDAA
Arlington Heights	3,003,056,996	13.43%	414,218.51	74,409	11.38%	100,316.54	36,258.53	7.86%	34,617.90	549,152.94	12.5%
Bartlett	1,234,948,947	5.52%	170,339.33	41,105	6.29%	55,416.83	12,802.57	2.77%	12,223.28	237,979.44	5.4%
Buffalo Grove	1,734,125,860	7.75%	239,191.94	43,212	6.61%	58,257.44	50,597.75	10.96%	48,308.28	345,757.67	7.8%
Elk Grove	1,898,154,520	8.49%	261,816.79	32,066	4.91%	43,230.66	16,556.52	3.59%	15,807.36	320,854.81	7.3%
Hanover Park	639,234,734	2.86%	88,171.11	36,774	5.63%	49,577.88	12,536.71	2.72%	11,969.45	149,718.43	3.4%
Hoffman Estates	1,671,290,462	7.47%	230,524.91	52,530	8.04%	70,819.76	28,542.83	6.18%	27,251.32	328,595.99	7.5%
Inverness	210,141,254	0.94%	28,985.26	4,060	0.62%	5,473.60	2,965.04	0.64%	2,830.88	37,289.74	0.8%
Mt. Prospect	1,833,646,800	8.20%	252,919.09	56,852	8.70%	76,646.58	23,857.58	5.17%	22,778.07	352,343.74	8.0%
Palatine	2,300,586,536	10.29%	317,325.15	83,000	12.70%	111,898.73	47,557.88	10.30%	45,405.97	474,629.85	10.8%
Prospect Heights	353,144,088	1.58%	48,709.97	15,000	2.29%	20,222.66	19,822.24	4.29%	18,925.32	87,857.95	2.0%
River Trails	536,675,256	2.40%	74,024.84	17,500	2.68%	23,593.11	9,416.14	2.04%	8,990.07	106,608.02	2.4%
Rolling Meadows	707,242,866	3.16%	97,551.62	23,004	3.52%	31,013.47	48,172.61	10.44%	45,992.88	174,557.98	4.0%
Salt Creek	189,113,722	0.85%	26,084.89	6,300	0.96%	8,493.52	5,899.66	1.28%	5,632.71	40,211.12	0.9%
Schaumburg	3,746,864,525	16.75%	516,813.58	78,723	12.04%	106,132.57	64,557.18	13.99%	61,636.08	684,582.23	15.5%
South Barrington	436,637,673	1.95%	60,226.43	4,931	0.75%	6,647.86	6,415.84	1.39%	6,125.54	72,999.83	1.7%
Streamwood	739,778,527	3.31%	102,039.34	41,463	6.34%	55,899.48	5,592.80	1.21%	5,339.74	163,278.56	3.7%
Wheeling	1,129,225,732	5.05%	155,756.68	42,800	6.55%	57,702.00	70,004.07	15.17%	66,836.51	280,295.19	6.4%
Total	22,363,868,498	100%	3,084,699.45	653,729	100%	881,342.70	461,555.98	100.00%	440,671.35	4,406,713.50	100.0%

*The 2021 EAV is the most current available.

4,320,307.35	2.00%	86,406.15				4,406,713.50
2,024.00		Change in value		TOTAL		4,406,713.50

The computations are completed using the 70% EAV, 20% Population and 10% Services for each Park District's individual contribution, with a 2% floor/ceiling for the total MDAA contribution.

2024	4,406,713.50
2023	(4,320,307.35)
Increase	86,406.15



2025

Proposed MDAA

at 2%

Option A

**PROPOSED NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2025 AT 2% (OPTION A)**

Member Park District	2022 E.A.V. used for 2025 MDAA	% of Total EAV	70% of total MDAAA	Gross Population	% of Total Population	20% of total MDAAA	Services Provided	% of Total Services	10% of total MDAA	2025 MDAA	% of Total MDAA
Arlington Heights	3,554,732,773	13.60%	436,363.54	74,409	11.59%	106,298.28	63,541.05	9.49%	43,486.93	586,148.75	12.8%
Bartlett	1,543,718,470	5.90%	189,500.17	41,020	6.39%	58,599.84	20,097.13	3.00%	13,754.30	261,854.30	5.7%
Buffalo Grove	1,972,578,496	7.55%	242,145.16	41,554	6.47%	59,362.70	81,693.63	12.19%	55,910.40	357,418.25	7.8%
Elk Grove	2,217,101,096	8.48%	272,161.69	31,127	4.85%	44,467.02	24,488.98	3.66%	16,760.04	333,388.75	7.3%
Hanover Park	728,196,297	2.79%	89,390.21	35,402	5.52%	50,574.15	11,793.47	1.76%	8,071.35	148,035.71	3.2%
Hoffman Estates	1,957,579,994	7.49%	240,304.01	50,139	7.81%	71,626.95	49,554.87	7.40%	33,914.91	345,845.87	7.5%
Inverness	233,631,488	0.89%	28,679.59	4,060	0.63%	5,799.98	2,252.50	0.34%	1,541.59	36,021.16	0.8%
Mt. Prospect	2,186,488,184	8.36%	268,403.78	56,852	8.86%	81,216.92	27,615.10	4.12%	18,899.53	368,520.23	8.0%
Palatine	2,711,911,750	10.37%	332,902.49	83,000	12.93%	118,571.11	56,130.67	8.38%	38,415.33	489,888.93	10.7%
Prospect Heights	426,754,760	1.63%	52,386.56	15,000	2.34%	21,428.51	9,762.00	1.46%	6,681.02	80,496.10	1.8%
River Trails	614,364,785	2.35%	75,416.75	17,000	2.65%	24,285.65	18,519.07	2.76%	12,674.29	112,376.68	2.5%
Rolling Meadows	813,316,095	3.11%	99,839.15	24,099	3.75%	34,427.05	64,433.32	9.62%	44,097.60	178,363.79	3.9%
Salt Creek	251,291,867	0.96%	30,847.50	6,306	0.98%	9,008.55	3,415.82	0.51%	2,337.76	42,193.80	0.9%
Schaumburg	4,208,467,824	16.10%	516,613.21	76,225	11.88%	108,892.56	132,202.57	19.73%	90,478.27	715,984.04	15.6%
South Barrington	494,823,917	1.89%	60,742.43	5,077	0.79%	7,252.84	6,249.17	0.93%	4,276.88	72,272.15	1.6%
Streamwood	952,018,414	3.64%	116,865.64	36,859	5.74%	52,655.57	16,704.37	2.49%	11,432.32	180,953.53	3.9%
Wheeling	1,277,004,003	4.88%	156,759.46	43,737	6.81%	62,481.26	81,447.51	12.16%	55,741.96	274,982.67	6.0%
Total	26,143,980,213	100%	3,209,321.31	641,866	100%	916,948.95	669,901.23	100.00%	458,474.47	4,584,744.73	100.0%

*The 2022 EAV is the most current available.

Previous year MDAA	4,494,847.77	2.00%	89,896.96							4,584,744.73	
				Change in value						TOTAL	4,584,744.73

The computations are completed using the 70% EAV, 20% Population and 10% Services for each Park District's individual contribution, with a 2% floor/ceiling for the total MDAA contribution.

2025	4,584,744.73
2024	(4,494,847.77)
Increase	89,896.96

**NWSRA MEMBER DISTRICT
MDAA CALCULATIONS
EAV COMPARISON**

MEMBER PARK DISTRICT	2019 E.A.V. For 2022 MDAA	2020 E.A.V. For 2023 MDAA	2021 E.A.V. For 2024 MDAA	2022 E.A.V For 2025 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	3,226,379,740	3,249,612,320	3,003,056,996	3,554,732,773	(246,555,324)	-7.6%
Bartlett	1,218,097,755	1,239,658,745	1,234,948,947	1,543,718,470	(4,709,798)	-0.4%
Buffalo Grove	1,790,991,751	1,755,474,844	1,734,125,860	1,972,578,496	(21,348,984)	-1.2%
Elk Grove	1,942,415,575	2,030,139,277	1,898,154,520	2,217,101,096	(131,984,757)	-6.5%
Hanover Park	638,428,503	649,288,341	639,234,734	728,196,297	(10,053,607)	-1.5%
Hoffman Estates	1,622,870,712	1,650,993,361	1,671,290,462	1,957,579,994	20,297,101	1.2%
Inverness	230,224,272	228,391,148	210,141,254	233,631,488	(18,249,894)	-8.0%
Mt. Prospect	1,945,499,549	1,975,432,038	1,833,646,800	2,186,488,184	(141,785,238)	-7.2%
Palatine	2,472,145,053	2,480,495,752	2,300,586,536	2,711,911,750	(179,909,216)	-7.3%
Prospect Heights	386,873,678	386,548,711	353,144,088	426,754,760	(33,404,623)	-8.6%
River Trails	559,100,594	581,370,345	536,675,256	614,364,785	(44,695,089)	-7.7%
Rolling Meadows	756,326,298	765,286,584	707,242,866	813,316,095	(58,043,718)	-7.6%
Salt Creek	205,261,215	204,908,089	189,113,722	251,291,867	(15,794,367)	-7.7%
Schaumburg	3,965,450,962	4,036,412,239	3,746,864,525	4,208,467,824	(289,547,714)	-7.2%
South Barrington	483,574,401	470,725,032	436,637,673	494,823,917	(34,087,359)	-7.2%
Streamwood	814,255,046	807,527,030	739,778,527	952,018,414	(67,748,503)	-8.4%
Wheeling	1,184,465,400	1,245,341,720	1,129,225,732	1,277,004,003	(116,115,988)	-9.3%
Total E.A.V.	23,442,360,504	23,757,605,576	22,363,868,498	26,143,980,213	(1,393,737,078)	-5.9%

NWSRA MEMBER DISTRICTS
2022 - 2025
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2022	Gross Population 2023	Gross Population 2024	Gross Population 2025	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	75,101	74,409	74,409	74,409	-	0.0%
Bartlett	41,208	41,105	41,020	41,020	-	0.0%
Buffalo Grove	41,554	43,212	41,554	41,554	-	0.0%
Elk Grove	32,458	32,458	31,127	31,127	-	0.0%
Hanover Park	38,533	38,533	36,774	36,774	-	0.0%
Hoffman Estates	51,895	51,895	52,530	50,139	(2,391)	-4.6%
Inverness	4,060	4,060	4,060	4,060	-	0.0%
Mt. Prospect	54,771	56,852	56,852	56,852	-	0.0%
Palatine	83,000	83,000	83,000	83,000	-	0.0%
Prospect Heights	15,000	15,000	15,000	15,000	-	0.0%
River Trails	17,000	17,000	17,500	17,000	(500)	-2.9%
Rolling Meadows	20,000	23,004	23,004	24,099	1,095	4.8%
Salt Creek	6,300	6,300	6,300	6,306	6	0.1%
Schaumburg	74,227	78,723	78,723	76,225	(2,498)	-3.2%
South Barrington	5,075	5,075	4,931	5,077	146	2.9%
Streamwood	40,615	40,615	41,463	41,463	-	0.0%
Wheeling	42,800	42,800	42,800	42,800	-	0.0%
Total	643,597	654,041	651,047	646,905	(4,142)	-0.6%

MEMBER DISTRICT ANNUAL ASSESSMENTS

2022 - 2025 COMPARISON

Member Park District	2022 Assessment	2023 Assessment	Increase (Decrease)	2023 Assessment	2024 Assessment	Increase (Decrease)
Arlington Heights	571,987.59	566,083.43	(5,904.16)	566,083.43	549,152.94	(16,930.49)
Bartlett	237,521.67	236,953.83	(567.84)	236,953.83	237,979.44	1,025.61
Buffalo Grove	317,288.41	310,783.96	(6,504.45)	310,783.96	345,757.67	34,973.71
Elk Grove	322,953.58	330,485.59	7,532.01	330,485.59	320,854.81	(9,630.78)
Hanover Park	152,909.96	152,187.56	(722.40)	152,187.56	149,718.43	(2,469.13)
Hoffman Estates	311,404.66	310,873.06	(531.60)	310,873.06	328,595.99	17,722.93
Inverness	38,635.31	37,854.25	(781.06)	37,854.25	37,289.74	(564.51)
Mt. Prospect	360,825.27	363,308.24	2,482.97	363,308.24	352,343.74	(10,964.50)
Palatine	480,992.40	475,372.96	(5,619.44)	475,372.96	474,629.85	(743.11)
Prospect Heights	78,646.95	77,491.10	(1,155.85)	77,491.10	87,857.95	10,366.85
River Trails	105,808.74	107,365.04	1,556.30	107,365.04	106,608.02	(757.02)
Rolling Meadows	138,104.07	142,363.78	4,259.71	142,363.78	174,557.98	32,194.20
Salt Creek	38,944.03	38,350.57	(593.46)	38,350.57	40,211.12	1,860.55
Schaumburg	672,676.14	680,516.87	7,840.73	680,516.87	684,582.23	4,065.36
South Barrington	75,357.02	72,581.62	(2,775.40)	72,581.62	72,999.83	418.21
Streamwood	180,706.90	177,207.46	(3,499.44)	177,207.46	163,278.56	(13,928.90)
Wheeling	235,544.65	240,528.03	4,983.38	240,528.03	280,295.19	39,767.16
Total	4,320,307.35	4,320,307.35	0.00	4,320,307.35	4,406,713.50	86,406.15

NORTHWEST SPECIAL RECREATION ASSOCIATION

2025 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 @ .00004 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 70% EAV, 20% Gross Population and 10% Services with a 2% ceiling and a 2%	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	3,554,732,773	1,421,893.11	586,148.75	835,744.36	177,736.64	658,007.72
Bartlett	1,543,718,470	617,487.39	261,854.30	355,633.09	77,185.92	278,447.17
Buffalo Grove	1,972,578,496	789,031.40	357,418.25	431,613.15	98,628.92	332,984.23
Elk Grove	2,217,101,096	886,840.44	333,388.75	553,451.69	110,855.05	442,596.64
Hanover Park	728,196,297	291,278.52	148,035.71	143,242.81	36,409.81	106,833.00
Hoffman Estates	1,957,579,994	783,032.00	345,845.87	437,186.13	97,879.00	339,307.13
Inverness	233,631,488	93,452.60	36,021.16	57,431.44	11,681.57	45,749.87
Mt. Prospect	2,186,488,184	874,595.27	368,520.23	506,075.04	109,324.41	396,750.63
Palatine	2,711,911,750	1,084,764.70	489,888.93	594,875.77	135,595.59	459,280.18
Prospect Heights	426,754,760	170,701.90	80,496.10	90,205.80	21,337.74	68,868.06
River Trails	614,364,785	245,745.91	112,376.68	133,369.23	30,718.24	102,650.99
Rolling Meadows	813,316,095	325,326.44	178,363.79	146,962.65	40,665.80	106,296.85
Salt Creek	251,291,867	100,516.75	42,193.80	58,322.95	12,564.59	45,758.36
Schaumburg	4,208,467,824	1,683,387.13	715,984.04	967,403.09	210,423.39	756,979.70
South Barrington	494,823,917	197,929.57	72,272.15	125,657.42	24,741.20	100,916.22
Streamwood	952,018,414	380,807.37	180,953.53	199,853.84	47,600.92	152,252.92
Wheeling	1,277,004,003	510,801.60	274,982.67	235,818.93	63,850.20	171,968.73
Totals	26,143,980,213	10,457,592.10	\$ 4,584,744.73	\$ 5,872,847.37	1,307,198.99	4,565,648.38



2025

Proposed MDAA

at 2.5%

Option B

**PROPOSED NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2025 AT 2.5% (Option B)**

Member Park District	2022 E.A.V. used for 2025 MDAA	% of Total EAV	70% of total MDAAA	Gross Population	% of Total Population	20% of total MDAAA	Services Provided	% of Total Services	10% of total MDAA	2025 MDAA	% of Total MDAA
Arlington Heights	3,554,732,773	13.60%	438,502.57	74,409	11.59%	106,819.35	63,541.05	9.49%	43,700.10	589,022.03	12.8%
Bartlett	1,543,718,470	5.90%	190,429.09	41,020	6.39%	58,887.10	20,097.13	3.00%	13,821.72	263,137.90	5.7%
Buffalo Grove	1,972,578,496	7.55%	243,332.14	41,554	6.47%	59,653.69	81,693.63	12.19%	56,184.47	359,170.30	7.8%
Elk Grove	2,217,101,096	8.48%	273,495.81	31,127	4.85%	44,685.00	24,488.98	3.66%	16,842.20	335,023.01	7.3%
Hanover Park	728,196,297	2.79%	89,828.40	35,402	5.52%	50,822.06	11,793.47	1.76%	8,110.91	148,761.37	3.2%
Hoffman Estates	1,957,579,994	7.49%	241,481.97	50,139	7.81%	71,978.06	49,554.87	7.40%	34,081.16	347,541.19	7.5%
Inverness	233,631,488	0.89%	28,820.17	4,060	0.63%	5,828.42	2,252.50	0.34%	1,549.14	36,197.73	0.8%
Mt. Prospect	2,186,488,184	8.36%	269,719.48	56,852	8.86%	81,615.05	27,615.10	4.12%	18,992.18	370,326.71	8.0%
Palatine	2,711,911,750	10.37%	334,534.37	83,000	12.93%	119,152.34	56,130.67	8.38%	38,603.64	492,290.35	10.7%
Prospect Heights	426,754,760	1.63%	52,643.36	15,000	2.34%	21,533.56	9,762.00	1.46%	6,713.77	80,890.69	1.8%
River Trails	614,364,785	2.35%	75,786.44	17,000	2.65%	24,404.70	18,519.07	2.76%	12,736.41	112,927.55	2.5%
Rolling Meadows	813,316,095	3.11%	100,328.55	24,099	3.75%	34,595.81	64,433.32	9.62%	44,313.76	179,238.12	3.9%
Salt Creek	251,291,867	0.96%	30,998.71	6,306	0.98%	9,052.71	3,415.82	0.51%	2,349.22	42,400.64	0.9%
Schaumburg	4,208,467,824	16.10%	519,145.62	76,225	11.88%	109,426.35	132,202.57	19.73%	90,921.79	719,493.76	15.6%
South Barrington	494,823,917	1.89%	61,040.19	5,077	0.79%	7,288.39	6,249.17	0.93%	4,297.84	72,626.42	1.6%
Streamwood	952,018,414	3.64%	117,438.51	36,859	5.74%	52,913.69	16,704.37	2.49%	11,488.36	181,840.56	3.9%
Wheeling	1,277,004,003	4.88%	157,527.89	43,737	6.81%	62,787.54	81,447.51	12.16%	56,015.20	276,330.63	6.0%
Total	26,143,980,213	100%	3,225,053.27	641,866	100%	921,443.79	669,901.23	100.00%	460,721.90	4,607,218.96	100.0%

*The 2022 EAV is the most current available.

Previous year MDAA	4,494,847.77	2.50%	112,371.19							4,607,218.96
			Change in value			TOTAL				4,607,218.96

The computations are completed using the 70% EAV, 20% Population and 10% Services for each Park District's individual contribution, with a 2% floor/ceiling for the total MDAA contribution.

2025
2024
Increase

4,607,218.96
(4,494,847.77)
112,371.19

**NWSRA MEMBER DISTRICT
MDAA CALCULATIONS
EAV COMPARISON**

MEMBER PARK DISTRICT	2019 E.A.V. For 2022 MDAA	2020 E.A.V. For 2023 MDAA	2021 E.A.V. For 2024 MDAA	2022 E.A.V For 2025 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	3,226,379,740	3,249,612,320	3,003,056,996	3,554,732,773	(246,555,324)	-7.6%
Bartlett	1,218,097,755	1,239,658,745	1,234,948,947	1,543,718,470	(4,709,798)	-0.4%
Buffalo Grove	1,790,991,751	1,755,474,844	1,734,125,860	1,972,578,496	(21,348,984)	-1.2%
Elk Grove	1,942,415,575	2,030,139,277	1,898,154,520	2,217,101,096	(131,984,757)	-6.5%
Hanover Park	638,428,503	649,288,341	639,234,734	728,196,297	(10,053,607)	-1.5%
Hoffman Estates	1,622,870,712	1,650,993,361	1,671,290,462	1,957,579,994	20,297,101	1.2%
Inverness	230,224,272	228,391,148	210,141,254	233,631,488	(18,249,894)	-8.0%
Mt. Prospect	1,945,499,549	1,975,432,038	1,833,646,800	2,186,488,184	(141,785,238)	-7.2%
Palatine	2,472,145,053	2,480,495,752	2,300,586,536	2,711,911,750	(179,909,216)	-7.3%
Prospect Heights	386,873,678	386,548,711	353,144,088	426,754,760	(33,404,623)	-8.6%
River Trails	559,100,594	581,370,345	536,675,256	614,364,785	(44,695,089)	-7.7%
Rolling Meadows	756,326,298	765,286,584	707,242,866	813,316,095	(58,043,718)	-7.6%
Salt Creek	205,261,215	204,908,089	189,113,722	251,291,867	(15,794,367)	-7.7%
Schaumburg	3,965,450,962	4,036,412,239	3,746,864,525	4,208,467,824	(289,547,714)	-7.2%
South Barrington	483,574,401	470,725,032	436,637,673	494,823,917	(34,087,359)	-7.2%
Streamwood	814,255,046	807,527,030	739,778,527	952,018,414	(67,748,503)	-8.4%
Wheeling	1,184,465,400	1,245,341,720	1,129,225,732	1,277,004,003	(116,115,988)	-9.3%
Total E.A.V.	23,442,360,504	23,757,605,576	22,363,868,498	26,143,980,213	(1,393,737,078)	-5.9%

NWSRA MEMBER DISTRICTS
2022 - 2025
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2022	Gross Population 2023	Gross Population 2024	Gross Population 2025	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	75,101	74,409	74,409	74,409	-	0.0%
Bartlett	41,208	41,105	41,020	41,020	-	0.0%
Buffalo Grove	41,554	43,212	41,554	41,554	-	0.0%
Elk Grove	32,458	32,458	31,127	31,127	-	0.0%
Hanover Park	38,533	38,533	36,774	36,774	-	0.0%
Hoffman Estates	51,895	51,895	52,530	50,139	(2,391)	-4.6%
Inverness	4,060	4,060	4,060	4,060	-	0.0%
Mt. Prospect	54,771	56,852	56,852	56,852	-	0.0%
Palatine	83,000	83,000	83,000	83,000	-	0.0%
Prospect Heights	15,000	15,000	15,000	15,000	-	0.0%
River Trails	17,000	17,000	17,500	17,000	(500)	-2.9%
Rolling Meadows	20,000	23,004	23,004	24,099	1,095	4.8%
Salt Creek	6,300	6,300	6,300	6,306	6	0.1%
Schaumburg	74,227	78,723	78,723	76,225	(2,498)	-3.2%
South Barrington	5,075	5,075	4,931	5,077	146	2.9%
Streamwood	40,615	40,615	41,463	41,463	-	0.0%
Wheeling	42,800	42,800	42,800	42,800	-	0.0%
Total	643,597	654,041	651,047	646,905	(4,142)	-0.6%

MEMBER DISTRICT ANNUAL ASSESSMENTS

2022 - 2025 COMPARISON

Member Park District	2022 Assessment	2023 Assessment	Increase (Decrease)	2023 Assessment	2024 Assessment	Increase (Decrease)
Arlington Heights	571,987.59	566,083.43	(5,904.16)	566,083.43	549,152.94	(16,930.49)
Bartlett	237,521.67	236,953.83	(567.84)	236,953.83	237,979.44	1,025.61
Buffalo Grove	317,288.41	310,783.96	(6,504.45)	310,783.96	345,757.67	34,973.71
Elk Grove	322,953.58	330,485.59	7,532.01	330,485.59	320,854.81	(9,630.78)
Hanover Park	152,909.96	152,187.56	(722.40)	152,187.56	149,718.43	(2,469.13)
Hoffman Estates	311,404.66	310,873.06	(531.60)	310,873.06	328,595.99	17,722.93
Inverness	38,635.31	37,854.25	(781.06)	37,854.25	37,289.74	(564.51)
Mt. Prospect	360,825.27	363,308.24	2,482.97	363,308.24	352,343.74	(10,964.50)
Palatine	480,992.40	475,372.96	(5,619.44)	475,372.96	474,629.85	(743.11)
Prospect Heights	78,646.95	77,491.10	(1,155.85)	77,491.10	87,857.95	10,366.85
River Trails	105,808.74	107,365.04	1,556.30	107,365.04	106,608.02	(757.02)
Rolling Meadows	138,104.07	142,363.78	4,259.71	142,363.78	174,557.98	32,194.20
Salt Creek	38,944.03	38,350.57	(593.46)	38,350.57	40,211.12	1,860.55
Schaumburg	672,676.14	680,516.87	7,840.73	680,516.87	684,582.23	4,065.36
South Barrington	75,357.02	72,581.62	(2,775.40)	72,581.62	72,999.83	418.21
Streamwood	180,706.90	177,207.46	(3,499.44)	177,207.46	163,278.56	(13,928.90)
Wheeling	235,544.65	240,528.03	4,983.38	240,528.03	280,295.19	39,767.16
Total	4,320,307.35	4,320,307.35	0.00	4,320,307.35	4,406,713.50	86,406.15

NORTHWEST SPECIAL RECREATION ASSOCIATION

2025 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 @ .00004 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 70% EAV, 20% Gross Population and 10% Services with a 2% ceiling and a 2%	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	3,554,732,773	1,421,893.11	589,022.03	832,871.08	177,736.64	655,134.44
Bartlett	1,543,718,470	617,487.39	263,137.90	354,349.49	77,185.92	277,163.57
Buffalo Grove	1,972,578,496	789,031.40	359,170.30	429,861.10	98,628.92	331,232.18
Elk Grove	2,217,101,096	886,840.44	335,023.01	551,817.43	110,855.05	440,962.38
Hanover Park	728,196,297	291,278.52	148,761.37	142,517.15	36,409.81	106,107.34
Hoffman Estates	1,957,579,994	783,032.00	347,541.19	435,490.81	97,879.00	337,611.81
Inverness	233,631,488	93,452.60	36,197.73	57,254.87	11,681.57	45,573.30
Mt. Prospect	2,186,488,184	874,595.27	370,326.71	504,268.56	109,324.41	394,944.15
Palatine	2,711,911,750	1,084,764.70	492,290.35	592,474.35	135,595.59	456,878.76
Prospect Heights	426,754,760	170,701.90	80,890.69	89,811.21	21,337.74	68,473.47
River Trails	614,364,785	245,745.91	112,927.55	132,818.36	30,718.24	102,100.12
Rolling Meadows	813,316,095	325,326.44	179,238.12	146,088.32	40,665.80	105,422.52
Salt Creek	251,291,867	100,516.75	42,400.64	58,116.11	12,564.59	45,551.52
Schaumburg	4,208,467,824	1,683,387.13	719,493.76	963,893.37	210,423.39	753,469.98
South Barrington	494,823,917	197,929.57	72,626.42	125,303.15	24,741.20	100,561.95
Streamwood	952,018,414	380,807.37	181,840.56	198,966.81	47,600.92	151,365.89
Wheeling	1,277,004,003	510,801.60	276,330.63	234,470.97	63,850.20	170,620.77
Totals	26,143,980,213	10,457,592.10	\$ 4,607,218.96	\$ 5,850,373.14	1,307,198.99	4,543,174.15

**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