

MDAA

FY2025

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.

The approved MDAA for FY2025 increased 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.

CORRECTED
NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2025 AT 2.5%

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%	429,904.48	74,409	11.59%	104,724.86	63,541.05	9.49%	42,843.24	577,472.58	12.8%
Bartlett	1,543,718,470	5.90%	186,695.18	41,020	6.39%	57,732.45	20,097.13	3.00%	13,550.71	257,978.34	5.7%
Buffalo Grove	1,972,578,496	7.55%	238,560.92	41,554	6.47%	58,484.01	81,693.63	12.19%	55,082.81	352,127.75	7.8%
Elk Grove	2,217,101,096	8.48%	268,133.15	31,127	4.85%	43,808.82	24,488.98	3.66%	16,511.96	328,453.93	7.3%
Hanover Park	728,196,297	2.79%	88,067.06	35,402	5.52%	49,825.55	11,793.47	1.76%	7,951.88	145,844.48	3.2%
Hoffman Estates	1,957,579,994	7.49%	236,747.03	50,139	7.81%	70,566.73	49,554.87	7.40%	33,412.90	340,726.66	7.5%
Inverness	233,631,488	0.89%	28,255.07	4,060	0.63%	5,714.13	2,252.50	0.34%	1,518.77	35,487.97	0.8%
Mt. Prospect	2,186,488,184	8.36%	264,430.87	56,852	8.86%	80,014.75	27,615.10	4.12%	18,619.78	363,065.40	8.0%
Palatine	2,711,911,750	10.37%	327,974.87	83,000	12.93%	116,816.02	56,130.67	8.38%	37,846.71	482,637.60	10.7%
Prospect Heights	426,754,760	1.63%	51,611.13	15,000	2.34%	21,111.33	9,762.00	1.46%	6,582.13	79,304.59	1.8%
River Trails	614,364,785	2.35%	74,300.43	17,000	2.65%	23,926.17	18,519.07	2.76%	12,486.68	110,713.28	2.5%
Rolling Meadows	813,316,095	3.11%	98,361.33	24,099	3.75%	33,917.46	64,433.32	9.62%	43,444.86	175,723.65	3.9%
Salt Creek	251,291,867	0.96%	30,390.89	6,306	0.98%	8,875.20	3,415.82	0.51%	2,303.16	41,569.25	0.9%
Schaumburg	4,208,467,824	16.10%	508,966.30	76,225	11.88%	107,280.73	132,202.57	19.73%	89,139.01	705,386.04	15.6%
South Barrington	494,823,917	1.89%	59,843.32	5,077	0.79%	7,145.48	6,249.17	0.93%	4,213.57	71,202.37	1.6%
Streamwood	952,018,414	3.64%	115,135.79	36,859	5.74%	51,876.16	16,704.37	2.49%	11,263.10	178,275.06	3.9%
Wheeling	1,277,004,003	4.88%	154,439.10	43,737	6.81%	61,556.41	81,447.51	12.16%	54,916.86	270,912.38	6.0%
Total	26,143,980,213	100%	3,161,816.93	641,866	100%	903,376.27	669,901.23	100.00%	451,688.13	4,516,881.33	100.0%

*The 2022 EAV is the most current available.

Previous year MDAA	4,406,713.50	2.50%	110,167.84							4,516,881.33	
			Change in value	TOTAL							4,516,881.33

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	4,516,881.33
2024	(4,406,713.50)
Increase	110,167.84

Corrected on 8/21/24

CORRECTED
MEMBER DISTRICT ANNUAL ASSESSMENTS
2022 - 2025
COMPARISON

Member Park District	2022 Assessment	2023 Assessment	Increase (Decrease)	2023 Assessment	2024 Assessment	Increase (Decrease)	2024 Assessment	2025 Proposed MDAA	Increase (Decrease)
Arlington Heights	571,987.59	566,083.43	(5,904.16)	566,083.43	549,152.94	(16,930.49)	549,152.94	577,472.58	28,319.63
Bartlett	237,521.67	236,953.83	(567.84)	236,953.83	237,979.44	1,025.61	237,979.44	257,978.34	19,998.90
Buffalo Grove	317,288.41	310,783.96	(6,504.45)	310,783.96	345,757.67	34,973.71	345,757.67	352,127.75	6,370.08
Elk Grove	322,953.58	330,485.59	7,532.01	330,485.59	320,854.81	(9,630.78)	320,854.81	328,453.93	7,599.12
Hanover Park	152,909.96	152,187.56	(722.40)	152,187.56	149,718.43	(2,469.13)	149,718.43	145,844.48	(3,873.95)
Hoffman Estates	311,404.66	310,873.06	(531.60)	310,873.06	328,595.99	17,722.93	328,595.99	340,726.66	12,130.67
Inverness	38,635.31	37,854.25	(781.06)	37,854.25	37,289.74	(564.51)	37,289.74	35,487.97	(1,801.77)
Mt. Prospect	360,825.27	363,308.24	2,482.97	363,308.24	352,343.74	(10,964.50)	352,343.74	363,065.40	10,721.65
Palatine	480,992.40	475,372.96	(5,619.44)	475,372.96	474,629.85	(743.11)	474,629.85	482,637.60	8,007.75
Prospect Heights	78,646.95	77,491.10	(1,155.85)	77,491.10	87,857.95	10,366.85	87,857.95	79,304.59	(8,553.35)
River Trails	105,808.74	107,365.04	1,556.30	107,365.04	106,608.02	(757.02)	106,608.02	110,713.28	4,105.26
Rolling Meadows	138,104.07	142,363.78	4,259.71	142,363.78	174,557.98	32,194.20	174,557.98	175,723.65	1,165.67
Salt Creek	38,944.03	38,350.57	(593.46)	38,350.57	40,211.12	1,860.55	40,211.12	41,569.25	1,358.13
Schaumburg	672,676.14	680,516.87	7,840.73	680,516.87	684,582.23	4,065.36	684,582.23	705,386.04	20,803.81
South Barrington	75,357.02	72,581.62	(2,775.40)	72,581.62	72,999.83	418.21	72,999.83	71,202.37	(1,797.46)
Streamwood	180,706.90	177,207.46	(3,499.44)	177,207.46	163,278.56	(13,928.90)	163,278.56	178,275.06	14,996.50
Wheeling	235,544.65	240,528.03	4,983.38	240,528.03	280,295.19	39,767.16	280,295.19	270,912.38	(9,382.81)
Total	4,320,307.35	4,320,307.35	0.00	4,320,307.35	4,406,713.50	86,406.15	4,406,713.50	4,516,881.33	110,167.84

CORRECTED 8/21/24

CORRECTED
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% 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	3,554,732,773	1,421,893.11	577,472.58	844,420.53	177,736.64	666,683.89
Bartlett	1,543,718,470	617,487.39	257,978.34	359,509.05	77,185.92	282,323.13
Buffalo Grove	1,972,578,496	789,031.40	352,127.75	436,903.65	98,628.92	338,274.73
Elk Grove	2,217,101,096	886,840.44	328,453.93	558,386.51	110,855.05	447,531.46
Hanover Park	728,196,297	291,278.52	145,844.48	145,434.04	36,409.81	109,024.23
Hoffman Estates	1,957,579,994	783,032.00	340,726.66	442,305.34	97,879.00	344,426.34
Inverness	233,631,488	93,452.60	35,487.97	57,964.63	11,681.57	46,283.06
Mt. Prospect	2,186,488,184	874,595.27	363,065.40	511,529.87	109,324.41	402,205.46
Palatine	2,711,911,750	1,084,764.70	482,637.60	602,127.10	135,595.59	466,531.51
Prospect Heights	426,754,760	170,701.90	79,304.59	91,397.31	21,337.74	70,059.57
River Trails	614,364,785	245,745.91	110,713.28	135,032.63	30,718.24	104,314.39
Rolling Meadows	813,316,095	325,326.44	175,723.65	149,602.79	40,665.80	108,936.99
Salt Creek	251,291,867	100,516.75	41,569.25	58,947.50	12,564.59	46,382.91
Schaumburg	4,208,467,824	1,683,387.13	705,386.04	978,001.09	210,423.39	767,577.70
South Barrington	494,823,917	197,929.57	71,202.37	126,727.20	24,741.20	101,986.00
Streamwood	952,018,414	380,807.37	178,275.06	202,532.31	47,600.92	154,931.39
Wheeling	1,277,004,003	510,801.60	270,912.38	239,889.22	63,850.20	176,039.02
Totals	26,143,980,213	10,457,592.10	\$ 4,516,881.33	\$ 5,940,710.77	1,307,198.99	4,633,511.78