



2022

Proposed

Member

District Annual

Assessments

To: NWSRA Board of Directors

From: Tracey Crawford, Executive Director

Re: Proposed MDAA July 2022

Date: July 28, 2021

The Member District Annual Assessment (MDAA) exists to fund each districts 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 financial uncertainties for each Member District, NWSRA is presenting a frozen MDAA for FY2022, using the 2019 Tax Agency Report EAV numbers and the 2020 Member District Annual Audit Gross Population numbers. This will mean a freeze of Member District EAV's at the 2019 rate and it will represent a freeze of the reported 2020 audited Member District's Gross Population numbers. See the attached 2022 Proposed Member District Annual Assessment packet.

Motion:

A motion to approve the Proposed 2022 MDAA of 0%, frozen at the 2019 EAV rates and the 2020 audited Gross Population numbers as presented.

A motion to approve taking each Member District's Proposed 2022 Annual Assessment to their perspective Board for approval by Monday, August 30, 2021.

NORTHWEST SPECIAL RECREATION ASSOCIATION
PROPOSED MDAA 2021

AT
0%

Member Park District	2019 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2021 Proposed MDAA	% of Total MDAA
Arlington Heights	3,226,379,740	13.76%	445,953.98	75,101	11.67%	126,033.61	571,987.59	13.2%
Bartlett	1,218,097,755	5.20%	168,366.90	41,208	6.40%	69,154.78	237,521.67	5.5%
Buffalo Grove	1,790,991,751	7.64%	247,552.98	41,554	6.46%	69,735.43	317,288.41	7.3%
Elk Grove	1,942,415,575	8.29%	268,482.95	32,458	5.04%	54,470.63	322,953.58	7.5%
Hanover Park	638,428,503	2.72%	88,244.34	38,533	5.99%	64,665.62	152,909.96	3.5%
Hoffman Estates	1,622,870,712	6.92%	224,315.09	51,895	8.06%	87,089.57	311,404.66	7.2%
Inverness	230,224,272	0.98%	31,821.87	4,060	0.63%	6,813.44	38,635.31	0.9%
Mt. Prospect	1,945,499,549	8.30%	268,909.23	54,771	8.51%	91,916.04	360,825.27	8.4%
Palatine	2,472,145,053	10.55%	341,702.78	83,000	12.90%	139,289.61	480,992.40	11.1%
Prospect Heights	386,873,678	1.65%	53,474.13	15,000	2.33%	25,172.82	78,646.95	1.8%
River Trails	559,100,594	2.39%	77,279.54	17,000	2.64%	28,529.20	105,808.74	2.4%
Rolling Meadows	756,326,298	3.23%	104,540.31	20,000	3.11%	33,563.76	138,104.07	3.2%
Salt Creek	205,261,215	0.88%	28,371.45	6,300	0.98%	10,572.59	38,944.03	0.9%
Schaumburg	3,965,450,962	16.92%	548,109.27	74,227	11.53%	124,566.87	672,676.14	15.6%
South Barrington	483,574,401	2.06%	66,840.22	5,075	0.79%	8,516.80	75,357.02	1.7%
Streamwood	814,255,046	3.47%	112,547.29	40,615	6.31%	68,159.61	180,706.90	4.2%
Wheeling	1,184,465,400	5.05%	163,718.19	42,800	6.65%	71,826.45	235,544.65	5.5%
Total	23,442,360,504	100%	3,240,230.51	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	0.0%	-	4,320,307.35
2020 MDAA Budget	Change in value		TOTAL	4,320,307.35

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.

2021	4,320,307.35
2020	<u>(4,320,307.35)</u>
Increase	-

Current 2021 MDAA

NORTHWEST SPECIAL RECREATION ASSOCIATION
PROPOSED MDAA 2022 AT 0%

Member Park District	2017 E.A.V. For 2019 MDAA	2018 E.A.V. For 2020 MDAA	INCREASE (DECREASE)	% Incr/Decr	2018 E.A.V. For 2020 MDAA	2019 E.A.V. For 2021 MDAA	INCREASE (DECREASE)	% Incr/Decr	2019 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2022 Proposed MDAA	% of Total MDAA
Arlington Heights	2,827,099,756	2,800,117,742	(26,982,014)	-0.95%	2,800,117,742	3,226,379,740	426,261,998	15.2%	3,226,379,740	13.76%	445,953.98	75,101	11.67%	126,033.61	571,987.59	13.2%
Bartlett	1,122,580,528	1,142,084,158	19,503,630	1.74%	1,142,084,158	1,218,097,755	76,013,597	6.7%	1,218,097,755	5.20%	168,366.90	41,208	6.40%	69,154.78	237,521.67	5.5%
Buffalo Grove	1,638,050,751	1,662,025,666	23,974,915	1.46%	1,662,025,666	1,790,991,751	128,966,085	7.8%	1,790,991,751	7.64%	247,552.98	41,554	6.46%	69,735.43	317,288.41	7.3%
Elk Grove	1,645,840,479	1,641,498,492	(4,341,987)	-0.26%	1,641,498,492	1,942,415,575	300,917,083	18.3%	1,942,415,575	8.29%	268,482.95	32,458	5.04%	54,470.63	322,953.58	7.5%
Hanover Park	544,062,308	558,339,684	14,277,376	2.62%	558,339,684	638,428,503	80,088,819	14.3%	638,428,503	2.72%	88,244.34	38,533	5.99%	64,665.62	152,909.96	3.5%
Hoffman Estates	1,425,444,338	1,394,409,666	(31,034,672)	-2.18%	1,394,409,666	1,622,870,712	228,461,046	16.4%	1,622,870,712	6.92%	224,315.09	51,895	8.06%	87,089.57	311,404.66	7.2%
Inverness	236,405,429	228,282,510	(8,122,919)	-3.44%	228,282,510	230,224,272	1,941,762	0.9%	230,224,272	0.98%	31,821.87	4,060	0.63%	6,813.44	38,635.31	0.9%
Mt. Prospect	1,667,332,206	1,645,671,872	(21,660,334)	-1.30%	1,645,671,872	1,945,499,549	299,827,677	18.2%	1,945,499,549	8.30%	268,909.23	54,771	8.51%	91,916.04	360,825.27	8.4%
Palatine	2,242,622,472	2,182,587,072	(60,035,400)	-2.68%	2,182,587,072	2,472,145,053	289,557,981	13.3%	2,472,145,053	10.55%	341,702.78	83,000	12.90%	139,289.61	480,992.40	11.1%
Prospect Heights	353,599,937	348,720,895	(4,879,042)	-1.38%	348,720,895	386,873,678	38,152,783	10.9%	386,873,678	1.65%	53,474.13	15,000	2.33%	25,172.82	78,646.95	1.8%
River Trails	491,828,445	483,762,813	(8,065,632)	-1.6%	483,762,813	559,100,594	75,337,781	15.6%	559,100,594	2.39%	77,279.54	17,000	2.64%	28,529.20	105,808.74	2.4%
Rolling Meadows	639,643,910	626,888,059	(12,755,851)	-1.99%	626,888,059	756,326,298	129,438,239	20.6%	756,326,298	3.23%	104,540.31	20,000	3.11%	33,563.76	138,104.07	3.2%
Salt Creek	170,634,521	167,156,054	(3,478,467)	-2.04%	167,156,054	205,261,215	38,105,161	22.8%	205,261,215	0.88%	28,371.45	6,300	0.98%	10,572.59	38,944.03	0.9%
Schaumburg	3,520,997,988	3,445,860,113	(75,137,875)	-2.13%	3,445,860,113	3,965,450,962	519,590,849	15.1%	3,965,450,962	16.92%	548,109.27	74,227	11.53%	124,566.87	672,676.14	15.6%
South Barrington	492,251,559	478,994,493	(13,257,066)	-2.69%	478,994,493	483,574,401	4,579,908	1.0%	483,574,401	2.06%	66,840.22	5,075	0.79%	8,516.80	75,357.02	1.7%
Streamwood	730,677,142	708,300,951	(22,376,191)	-3.06%	708,300,951	814,255,046	105,954,095	15.0%	814,255,046	3.47%	112,547.29	40,615	6.31%	68,159.61	180,706.90	4.2%
Wheeling	1,015,635,067	1,003,349,059	(12,286,008)	-1.21%	1,003,349,059	1,184,465,400	181,116,341	18.1%	1,184,465,400	5.05%	163,718.19	42,800	6.65%	71,826.45	235,544.65	5.5%
Total	20,764,706,836	20,518,049,299	(246,657,537)		20,518,049,299	23,442,360,504	2,924,311,205		23,442,360,504	100%	3,240,230.51	643,597	100%	1,080,076.84	4,320,307.35	100.0%

*The 2019 EAV is the most current available.

**2020 MDAA

2021 MDAA Budget	4,320,307.35	0.0%	-	4,320,307.35
Change in value				
TOTAL	4,320,307.35			

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.

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

NWSRA MEMBER DISTRICT
2018-2019 E.A.V. USED FOR 2020-2022
MDAA CALCULATIONS

MEMBER PARK DISTRICT	2018 E.A.V. For 2020 MDAA	2019 E.A.V. For 2021 MDAA	2019 E.A.V. For 2022 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	2,800,117,742	3,226,379,740	3,226,379,740	0	0.0%
Bartlett	1,142,084,158	1,218,097,755	1,218,097,755	0	0.0%
Buffalo Grove	1,662,025,666	1,790,991,751	1,790,991,751	0	0.0%
Elk Grove	1,641,498,492	1,942,415,575	1,942,415,575	0	0.0%
Hanover Park	558,339,684	638,428,503	638,428,503	0	0.0%
Hoffman Estates	1,394,409,666	1,622,870,712	1,622,870,712	0	0.0%
Inverness	228,282,510	230,224,272	230,224,272	0	0.0%
Mt. Prospect	1,645,671,872	1,945,499,549	1,945,499,549	0	0.0%
Palatine	2,182,587,072	2,472,145,053	2,472,145,053	0	0.0%
Prospect Heights	348,720,895	386,873,678	386,873,678	0	0.0%
River Trails	483,762,813	559,100,594	559,100,594	0	0.0%
Rolling Meadows	626,888,059	756,326,298	756,326,298	0	0.0%
Salt Creek	167,156,054	205,261,215	205,261,215	0	0.0%
Schaumburg	3,445,860,113	3,965,450,962	3,965,450,962	0	0.0%
South Barrington	478,994,493	483,574,401	483,574,401	0	0.0%
Streamwood	708,300,951	814,255,046	814,255,046	0	0.0%
Wheeling	1,003,349,059	1,184,465,400	1,184,465,400	0	0.0%
Total E.A.V.	20,518,049,299	23,442,360,504	23,442,360,504	0	0.0%

2020	3,240,230.51
	0.0%
2021 & 2022	-

Prior year EAV allocation base
EAV Increase
Allocation Base for 75% EVA Change

NWSRA MEMBER DISTRICTS
2019 - 2021
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2019	Gross Population 2020	Gross Population 2021	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	75,101	75,101	75,101	-	0.00%
Bartlett	41,208	41,208	41,208	-	0.00%
Buffalo Grove	40,853	41,554	41,554	-	0.00%
Elk Grove	33,180	32,458	32,458	-	0.00%
Hanover Park	38,533	38,533	38,533	-	0.00%
Hoffman Estates	51,895	51,895	51,895	-	0.00%
Inverness	3,800	4,060	4,060	-	0.00%
Mt. Prospect	54,771	54,771	54,771	-	0.00%
Palatine	83,000	83,000	83,000	-	0.00%
Prospect Heights	15,000	15,000	15,000	-	0.00%
River Trails	16,855	17,000	17,000	-	0.00%
Rolling Meadows	20,000	20,000	20,000	-	0.00%
Salt Creek	6,300	6,300	6,300	-	0.00%
Schaumburg	74,227	74,227	74,227	-	0.00%
South Barrington	4,829	5,075	5,075	-	0.00%
Streamwood	39,978	40,615	40,615	-	0.00%
Wheeling	42,800	42,800	42,800	-	0.00%
Total	642,330	643,597	643,597	-	0.00%

1,080,076.84 Prior year (2020) population allocation base
0.00% [Population Increase](#)
- Allocation Base for 25% Population Change

MEMBER DISTRICT ANNUAL ASSESSMENTS
2018 - 2022
COMPARISON

Member Park District	2018 Assessment	2019 Assessment	Increase (Decrease)	2019 Assessment	2020 Assessment	Increase (Decrease)	2020 Assessment	2021 Assessment	Increase (Decrease)	2021 Assessment	2022 Proposed MDAA	Increase (Decrease)
Arlington Heights	554,355.97	561,862.67	7,506.70	561,862.67	568,479.55	6,616.88	568,479.55	571,987.59	3,508.04	571,987.59	571,987.59	-
Bartlett	236,977.41	242,067.86	5,090.45	242,067.86	249,650.24	7,582.38	249,650.24	237,521.67	(12,128.57)	237,521.67	237,521.67	-
Buffalo Grove	315,383.53	322,187.69	6,804.16	322,187.69	331,162.98	8,975.29	331,162.98	317,288.41	(13,874.57)	317,288.41	317,288.41	-
Elk Grove	308,823.07	309,126.79	303.72	309,126.79	315,019.17	5,892.38	315,019.17	322,953.58	7,934.41	322,953.58	322,953.58	-
Hanover Park	144,031.34	147,417.32	3,385.97	147,417.32	152,966.73	5,549.41	152,966.73	152,909.96	(56.77)	152,909.96	152,909.96	-
Hoffman Estates	303,525.29	306,658.80	3,133.50	306,658.80	307,467.90	809.10	307,467.90	311,404.66	3,936.76	311,404.66	311,404.66	-
Inverness	42,293.05	42,853.30	560.25	42,853.30	42,440.29	(413.01)	42,440.29	38,635.31	(3,804.98)	38,635.31	38,635.31	-
Mt. Prospect	349,905.18	348,820.27	(1,084.91)	348,820.27	351,983.47	3,163.20	351,983.47	360,825.27	8,841.80	360,825.27	360,825.27	-
Palatine	484,102.42	484,716.11	613.69	484,716.11	484,240.66	(475.45)	484,240.66	480,992.40	(3,248.26)	480,992.40	480,992.40	-
Prospect Heights	78,492.79	79,612.68	1,119.90	79,612.68	80,292.82	680.14	80,292.82	78,646.95	(1,645.87)	78,646.95	78,646.95	-
River Trails	103,479.81	104,058.37	578.56	104,058.37	104,737.95	679.58	104,737.95	105,808.74	1,070.79	105,808.74	105,808.74	-
Rolling Meadows	130,091.57	132,133.65	2,042.08	132,133.65	132,628.75	495.10	132,628.75	138,104.07	5,475.32	138,104.07	138,104.07	-
Salt Creek	35,105.56	36,855.26	1,749.70	36,855.26	36,990.89	135.63	36,990.89	38,944.03	1,953.14	38,944.03	38,944.03	-
Schaumburg	660,035.61	667,614.42	7,578.80	667,614.42	668,986.19	1,371.77	668,986.19	672,676.14	3,689.95	672,676.14	672,676.14	-
South Barrington	81,635.93	83,880.43	2,244.50	83,880.43	83,763.24	(117.19)	83,763.24	75,357.02	(8,406.22)	75,357.02	75,357.02	-
Streamwood	181,446.26	179,470.27	(1,976.00)	179,470.27	179,078.52	(391.75)	179,078.52	180,706.90	1,628.38	180,706.90	180,706.90	-
Wheeling	225,495.42	228,196.14	2,700.71	228,196.14	230,418.00	2,221.86	230,418.00	235,544.65	5,126.65	235,544.65	235,544.65	-
Total	4,235,180.23	4,277,532.03	42,351.80	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	-

NORTHWEST SPECIAL RECREATION ASSOCIATION

2022 SPECIAL RECREATION FUND RECOMMENDATIONS

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 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 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	3,226,379,740	1,290,551.90	571,987.59	718,564.31	161,318.99	557,245.32
Bartlett	1,218,097,755	487,239.10	237,521.67	249,717.43	60,904.89	188,812.54
Buffalo Grove	1,790,991,751	716,396.70	317,288.41	399,108.29	89,549.59	309,558.70
Elk Grove	1,942,415,575	776,966.23	322,953.58	454,012.65	97,120.78	356,891.87
Hanover Park	638,428,503	255,371.40	152,909.96	102,461.44	31,921.43	70,540.01
Hoffman Estates	1,622,870,712	649,148.28	311,404.66	337,743.62	81,143.54	256,600.08
Inverness	230,224,272	92,089.71	38,635.31	53,454.40	11,511.21	41,943.19
Mt. Prospect	1,945,499,549	778,199.82	360,825.27	417,374.55	97,274.98	320,099.57
Palatine	2,472,145,053	988,858.02	480,992.40	507,865.62	123,607.25	384,258.37
Prospect Heights	386,873,678	154,749.47	78,646.95	76,102.52	19,343.68	56,758.84
River Trails	559,100,594	223,640.24	105,808.74	117,831.50	27,955.03	89,876.47
Rolling Meadows	756,326,298	302,530.52	138,104.07	164,426.45	37,816.31	126,610.14
Salt Creek	205,261,215	82,104.49	38,944.03	43,160.46	10,263.06	32,897.40
Schaumburg	3,965,450,962	1,586,180.38	672,676.14	913,504.24	198,272.55	715,231.69
South Barrington	483,574,401	193,429.76	75,357.02	118,072.74	24,178.72	93,894.02
Streamwood	814,255,046	325,702.02	180,706.90	144,995.12	40,712.75	104,282.37
Wheeling	1,184,465,400	473,786.16	235,544.65	238,241.51	59,223.27	179,018.24
Totals	23,442,360,504	9,376,944.20	\$ 4,320,307.35	\$ 5,056,636.85	1,172,118.03	3,884,518.82

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