

**MINUTES OF THE MDAA TASK FORCE OF  
NORTHWEST SPECIAL RECREATION ASSOCIATION  
HELD AT PARK CENTRAL  
3000 CENTRAL ROAD, ROLLING MEADOWS, IL  
ON THE 15<sup>th</sup> OF MARCH, 2023, AT 12:00 PM**

Director Talsma called the meeting to order at 12:02 pm. Administrative Manager, Jessica Vasalos took roll call. The following members of the Committee were present: Carrie Fullerton, Jason Myers, Brad Sholes, John Short, Craig Talsma, George Giese, Mike Clark, Kevin Romejko, Steve Burgess, Tony LaFrenere, Jeff Janda, Jan Buchs, Shawn Hughes and Christina Ferraro

Also present: Tracey Crawford, Executive Director and Jessica Vasalos, Administrative Manager as recording secretary

Tax Levy 101

Director Talsma reviewed the Handicapped Accessible Fund and how it is levied by each Member District. Each member district is permitted to levy .04 per dollar for their district. Internally each member district is permitted to specify ½ cent to facility usage for programming uses to allow special recreation at the said district. The levy pays the Member District Annual Assessment and any special recreation needs for NWSRA.

SRA MDAA Formula Grid

Executive Director Crawford informed the Task Force with the SRA MDAA grid survey that was recently compiled.

History of NWSRA MDAA Calculations

Director Clark reviewed the history of the MDAA calculations and how they were derived with the task force. He informed the task force that all the history has been posted on the directors site. He reviewed how the calculations are derived to ensure that calculations are fair and proportionate to each member district. The current calculations are 75% EAV and 25% Gross Population with a growth cap of 2% ceiling and loss cap of 2% floor. Since this is a dedicated tax levy, the only expenditure that can take place is for ADA needs.

Proposed New MDAA Calculation Model

Director Talsma outlined the new proposed MDAA Calculation Model. This new model breaks out a more definitive expense line for inclusion services. After reviewing several options, he proposed using a new calculation model of 70% EAV, 20% Gross Population and 10% Inclusion Services. With a total budget of a \$4.3 million and inclusion comprising about \$430,000 it was calculated to be 10% of the budget is for inclusion services. These calculations will always be based on the prior year EAV and Gross Population numbers. The Task Force is not looking to have any park district to be greatly impacted. There are several districts that had a larger impact than others and those districts did actually receive more inclusion services.

For the 2024 MDAA Calculations and moving forward Director Talsma suggested that we start the process with the years of 2018, 2019 and 2022. Thus creating a three year

average taking the actual dollar amounts of inclusion for those years and dividing it by three. Then recalculating every three years moving forward. He also reminded the Board that if any member district has inclusion staff in their individual district, those payroll charges can be billed back to NWSRA for reimbursement.

Director LaFrene, agrees that the inclusion calculations should be separated out in the calculations of the MDAA. Director Talsma compared the inclusion costs to PDRMA, where as everyone pays into an insurance system just in case it is needed. Director Romejko also presented an option of not locking in the three year average but reviewing annually with the previous three years. A suggestion of using CPI was also made to the Task Force. Director Crawford reminded the Board that with the ceiling and the floor it is pretty similar to this suggestion. Director Talsma agreed that the ceiling and floor calculation is already in place and it currently the same as the CPI suggestion.

Director Crawford will forward several mock ups showing 2018, 2019 and 2022. Once this is calculated that will be come your Inclusion amount for three years. (This will include the rolling three year average of inclusion.) Director Talsma will run several scenarios and report back to the Task Force.

Director Talsma will do calculations for - Rolling Three Year Average VS the calculations they way they are now. December 31, 2023 - Financials with Inclusion costs for the last 5 years.

Director Talsma will send out the calculations to the Task Force and will come to a consensus for the May Board Meeting. This would be a By-Law change and will be needed for approve to take to Member Districts Board's in July with final approval by the NWSRA Board in September.

Director Talsma proposed changinbg the By-Laws to ALWAYS include the previous years EAV and Gross Population. 70% EAV/20%Gross Population/10% (based on Inclusion Services) with a 2% ceiling and a 2% floor. Director Janda asked to have the appointment of an alternate to each member distict be added to the By-Laws

#### Next Steps

Director Talsma will be sent the previous five years year-end numbers including the inclusion expenses prepare two scenarios to include the current calculations and the will forward several mock ups showing 2018, 2019 and 2022. Once this is calculated that will be come your Inclusion amount for three years. (This will include the rolling three year average of inclusion.) Director Talsma will forward to the Board and the Task Force.

The meeting adjourned at 12:51 pm.



*We exist to provide outstanding opportunities through recreation for children and adults with disabilities.*

**March 15, 2023**  
**12:00 p.m. Regular Meeting**  
Park Central Banquet Room  
3000 W. Central Road  
Rolling Meadows, IL 60008

**MDAA Task Force Meeting**  
**AGENDA**

- I. Call to Order – **Mike/Craig**
- II. Tax Levy 101 – **Craig**
- III. SRA MDAA Formula Grid – **Tracey**
- IV. History of NWSRA MDAA Calculations – **Mike**
  - a. 2013 Memo – By-Law Changes
  - b. NWSRA Board Meeting Minutes – 5-22-13
  - c. Admin Board Manual - Member District Levy and Annual Assessment Policy Section 5.0
- V. Proposed New MDAA Calculation model – **Craig**
  - a. New MDAA Calculation Memo
  - b. MDAA with Services % spreadsheet
- VI. Next Steps

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Palatine • Prospect Heights • River Trails • Rolling Meadows • Salt Creek • Schaumburg • South Barrington • Streamwood • Wheeling

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| Agency  | Member District Funding                                                                                                                                                                                                                                                                                                                                                                  | Inclusion                                                                                                                                           | DATE PROOFED  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| FVSRA   | <ul style="list-style-type: none"> <li>● Total member district contributions calculated by “backing” into the budget</li> <li>● Each district pays a percentage of the total contribution based on their % of the total EAV for all the districts</li> </ul>                                                                                                                             | Billed back to the district at 1.125% to cover FICA. No Cap                                                                                         | 10/1/2020 AE  |
| SSSRA   | <ul style="list-style-type: none"> <li>● .03% of each members EAV</li> </ul>                                                                                                                                                                                                                                                                                                             | SSSRA pays 100% of all inclusion costs                                                                                                              | 10/1/2020 LKD |
| SEASPAR | <ul style="list-style-type: none"> <li>● Contribution total has been flat for several years</li> <li>● Each district pays a percentage of the total contribution based on their % of the total EAV for all the districts</li> </ul>                                                                                                                                                      | Billed back to district for gross salary                                                                                                            | 9/29/2022 MC  |
| SRACL   | <ul style="list-style-type: none"> <li>● Total member district contributions calculated by “backing” into the budget</li> <li>● At one point used EAV/population formula, but then froze for several years.</li> <li>● Now whatever is the overall % contribution increase from previous year is the % increase each member’s contributions are raised from the previous year</li> </ul> | Based on what % each park district has of the whole contribution                                                                                    |               |
| LWSRA   | <ul style="list-style-type: none"> <li>● .02% of EAV for Operating</li> <li>● .0025% of EAV for Capital</li> </ul>                                                                                                                                                                                                                                                                       | LWSRA pays inclusion up to a certain % of the member’s contribution. Billed back to district once reaching that limit                               |               |
| SWSRA   | <ul style="list-style-type: none"> <li>● .02% of EAV</li> </ul>                                                                                                                                                                                                                                                                                                                          | Bill back district for inclusion and admin fee                                                                                                      | 10/1/2020     |
| NISRA   | <ul style="list-style-type: none"> <li>● Not to exceed .0175 of members EAV</li> </ul>                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>● Members pay inclusion directly (no payroll through NISRA). Park Districts hire their own aides.</li> </ul> |               |

|        |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                       |                |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|        | <ul style="list-style-type: none"> <li>● Floor so dues shall never diminish, and a single member's dues will never decrease</li> <li>● Note: City of Elgin doesn't levy</li> </ul>                                                                                                                         | Policy does allow a park district to request up to 2% of the contributions back for inclusion requests (held in a restricted fund). If not requested, becomes NISRA's |                |
| NWCSRA | <ul style="list-style-type: none"> <li>● .02% from EAV</li> </ul>                                                                                                                                                                                                                                          | 3% of contribution goes to cover inclusion. Once this is reached, the district is billed back                                                                         | 10/2/2020 MS   |
| WDSRA  | <ul style="list-style-type: none"> <li>● .02% of EAV from each park district</li> </ul>                                                                                                                                                                                                                    | Allotted % for inclusion. Once this is reached, the district is billed back.                                                                                          | 10/2/2022 DL   |
| WSRA   | <ul style="list-style-type: none"> <li>● Park Districts each levy the full .04%</li> <li>● 75% goes to SRA, park district has 25% to use for ADA</li> </ul>                                                                                                                                                | Billed back to district                                                                                                                                               |                |
| WSSRA  | <ul style="list-style-type: none"> <li>● % of each district's contribution is calculated using 75% EAV/25% population</li> <li>● Annual contribution cannot increase more than CPI</li> <li>● If there is a surplus, it is split 50/50 between WSSRA and the districts</li> </ul>                          | Billed back to district                                                                                                                                               |                |
| NWSRA  | <ul style="list-style-type: none"> <li>● % of each district's contribution is calculated using 75% EAV/25% population</li> <li>● The formula also includes a ceiling and a floor with a maximum increase of 2% or a maximum decrease of 2% of the total contributions from one year to the next</li> </ul> | Inclusion costs are built into the budget and NWSRA pays for inclusion costs out of the Member District Contribution                                                  | 10/2/2020 TC   |
| KSRA   | <ul style="list-style-type: none"> <li>● Each district's contribution is half of received levy</li> <li>● Each district levies full amount \$0.04</li> </ul>                                                                                                                                               | Billed back to district including administrative fee and all taxes associated with the individual.                                                                    | 09/29/2022 DRS |

|        |                                                                                                                                                                                                                                                              |                                                       |            |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|------------|
|        | <ul style="list-style-type: none"> <li>● Upcoming year discussion regarding change in this formula to provide more support to the SRA</li> </ul>                                                                                                             |                                                       |            |
| M-NASR | <ul style="list-style-type: none"> <li>● Total member district contributions calculated by “backing” into the budget</li> <li>● Each district pays a percentage of the total contribution based on their % of the total EAV for all the districts</li> </ul> | Billed back to the district (including FICA and IMRF) | 10/1/20 TB |
| NSSRA  | <ul style="list-style-type: none"> <li>● % of each district’s contribution is calculated using 50% EAV/50% population</li> </ul>                                                                                                                             | Billed back to the district                           |            |

# Memo

To: NWSRA Board of Directors  
From: Mike Clark, Assessment and Investment Task Force Chair  
Date: 3/18/2013  
Re: By-laws Proposed Changes

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Comments: Going through the process of reviewing the assessment formula has been a great experience and created much debate and healthy discussions. The Task Force has worked hard to recommend what is believed to be a fair and equitable approach, as well as, a realistic plan for the current market conditions.

Nevertheless, the current by-laws of the NWSRA through the Articles of Agreement Section 11 titled Annual Assessments for each Member District, under Section B reads as follows:

The Board of Trustees shall every three years beginning in February take action to designate the level of total annual assessments for the next ensuing three NWSRA fiscal years, by specifying a tax rate not to exceed the rate authorized by Section 5-8 of the Park District Code (70 ILCS 1205/5-8) as now or hereafter amended, which specified rate shall, in and for each year of that three year period, be applied to the then most recent ascertainable equalized assessed valuation of all taxable property of all Member Districts.

During our deliberations and consultation with staff it has been determined that additional provisions should be considered to provide streamlining and flexibility to the process and requirements.

Thus, after discussion the Task Force is recommending changes to the current by-laws regarding Annual Assessment Formula review and add provisions Section 11; Sub-sections B1 and B2 as follows:

**B1**

The Board of Trustees reserves the right to waive the assessment review process at the end of the three years, without objection from any Member District, if the current total Annual Assessment Formula is considered valid and in the best interest of the Association. Such right if exercised by any member shall extend the need to review for an additional three years.

# Memo

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B2

If at any time the Board of Trustees determine that the current total Annual Assessment Formula has become obsolete or not in the best interest of the Association due to unforeseen and extraordinary circumstances, they may elect to set forth a special re-assessment to the total Annual Assessment Formula, by a majority vote of the Member Districts, and such determination shall take effect at the subsequent tax levy cycle.

These recommended changes if approved would be pending full legal review and revisions and all required approval levels per the Association's changes to by-laws. Please call or email with any questions and thank you for your consideration.

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DRAFT



**MINUTES OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES OF  
THE NORTHWEST SPECIAL RECREATION ASSOCIATION  
HELD AT THE NWSRA ADMINISTRATIVE OFFICES  
3000 W. CENTRAL ROAD, ROLLING MEADOWS, IL  
ON MAY 22, 2013 AT 10:30 A.M.**

Chairman Nowicki called the meeting to order at 10:35 a.m. and asked Executive Director Crawford to call the roll. The following members of the Board were present: Rita Fletcher, Mike Brotzman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Tony LaFrenere, Jay Morgan and Dennis Stein.

Absent: Steve Scholten, Dan Schimmel, Jeff Acks, Dean Bostrom, Debbie Kudla, Diane Hilgers and Jan Buchs.

Trustee Charlesworth came into the meeting at 10:55 a.m.

Also present: Alfredo Rodriguez of Knutte & Associates; Kristy Ekner, Evelyn Kourlioros and Elizabeth Reder, NWSRA Program Specialists; Amanda Rehtmeyer, Summer Intern; Valerie Yellin, Special Events/Leisure Education Coordinator; Andrea Griffin, Manager of Inclusion Services; Tracey Crawford, Executive Director; Jayne Finger and Julie Clasen, Superintendents of Recreation; Trisha Breitlow, Superintendent of Administrative Services; Nanette Sowa, Superintendent of Development; Brian Selders, Manager of Public Relations and Marketing; Gergana Minchev, Business Coordinator; Cathy Splett, Foundation Coordinator and Sue Paalbalog, Administrative Coordinator as Recording Secretary.

Introduction of Guests

Superintendent Finger introduced the new Program Specialists and Summer Intern. Each staff gave a short synopsis of their education and what they are now doing for NWSRA.

Superintendent Clasen introduced Andrea Griffin who has been promoted to Manager of Inclusion Services.

Executive Director Crawford introduced Trisha Breitlow the new Superintendent of Administrative Services.

Public Comment

None

Agenda

Chairman Nowicki called for a motion to approve the May 22, 2013 agenda. Trustee Stein moved and Trustee Clark seconded the motion. Upon voice vote the motion carried.

Approval of Minutes

Chairman Nowicki called for a motion to approve the minutes of March 20, 2013. Trustee Stein moved and Trustee Clark seconded the motion. Upon voice vote the motion carried.

## Correspondence

### Written

Executive Director Crawford reported on the written correspondence. There are two projects from Hoffman Estates Park District, which will be addressed later in this meeting.

### Oral

None

## Program Staff Report

### 2013 1<sup>st</sup> Quarter Participation Report

Superintendent Clasen reported on the 1<sup>st</sup> Quarter Program Statistics. Registration is overall behind, due to some events are not all in at this time. There is a discrepancy in the numbers, because Winter/Spring are normally run together and once Spring programs are closed the numbers will be accurate. There were 4,404 registrations and a total of 427 programs this 1<sup>st</sup> quarter. Overall with the comparison of numbers we are on target. The largest population we serve are children on the Autism Spectrum. In Winter/Spring the largest population served was the 31 and older group of adults, next was the 18 to 30 year olds and the largest served is the 7 -12 year olds due to camp participation.

Question regarding the medical classifications and the school districts. NWSRA will continue to provide services to this group. This group of children may lose services at school, but not with NWSRA because of the shift of focus from disability to accommodations through the 2012 ADA updates.

Inclusion services are growing. Winter registrations were at 359, with 287 staff at 191 program sites, serving 156 participants. School Days Off and Before and After Care are the largest numbers. The largest age group serving is the 7 – 12 year olds, but recently we are getting requests for the 12 to 15 year olds who are aging out of elementary school. If the member districts are getting calls regarding the older child, please have them contact NWSRA.

### Program Staff Report

Superintendent Clasen introduced the PAL Program (Partners in Adult Learning) which was developed by four families in 1996, with children who are developmentally delayed with severe medical challenges. PAL was created in order to provide technology and assistive device support to these medically fragile participants. These families approached Clearbrook to help them develop this program and NWSRA came on as part of the recreational side. We have seven participants in the recreational side of the program at this time.

Superintendent Clasen introduced Valerie Yellin who is the Program Leader for the PAL program, Val is also the Special Events/Leisure Education Coordinator at NWSRA. Val presented the Board with a children's book that was written and inspired by the PAL participants. Participants literally wrote and illustrated this children's book on Snapfish. The story is about a young boy who is confined to a wheelchair, who daydreams about what he would like to do and be and when he wakes up, he realizes the world would be a very different place if he were not in it.

Staff Recognition

Chairman Nowicki presented Valerie Yellin a plaque for her five years of services and thanked her for her dedication and commitment to NWSRA.

Financial Reports, April 30, 2013

Trustee Fletcher reviewed the April 30, 2013 financial reports. The Budget vs. Actual is showing under budget for the four month period due to no grant money being received yet from the SLSF. Trustee Fletcher moved to approve the Financial Reports and Trustee Stein seconded the motion. Upon voice vote the motion carried.

Warrant #4 & #5, May 22, 2013

Trustee Fletcher moved to approve Warrant #4 & #5 dated May 22, 2013 in the amount of \$240,244.43, Trustee Stein seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrenere, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

Bi-Weekly Payroll Expenditures March 22 through May 3, 2013

Trustee Fletcher moved to approve the bi-weekly expenditure for the payroll from the period ended March 22, 2013 through May 3, 2013 in the amount of \$374,201.06 and Trustee Charlesworth seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrenere, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

Member District Compliance Projects

Chairman Nowicki presented the two special recreation levy projects from Hoffman Estates Park District there being no questions, Trustee Charlesworth moved to approve the projects as presented and Trustee Stein seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrenere, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

NWSRA 2012 Audit presented by Alfredo Rodriguez of Knutte & Associates

Alfredo Rodriguez of Knutte & Associates was present and reviewed the NWSRA 2012 Audit. Management Letter disclosed no difficulties or deficiencies were encountered with while conducting this audit. The Independent Auditors' Report is an unqualified opinion which states that the financial statements are in accordance with the standard general auditing principles. The Statement of Net Assets from 2011 to 2012 increased in 2012 favorably by \$286,573. Net position at the end of the year shows the organization has \$3,964,345 cash at the end of the year which is an excellent position.

It was questioned if the auditor reviews with the staff the changes to the 2012 GASB during the presentation of the audit. Some language changes have been made such as the Statement of Net Assets in now the Statement of Net Position. Discussion regarding the Reserve Ratio and when it is high do we have an answer for the taxpayer. In this case when the reserve is high it is usually set aside for a capital project. It is recommended that we have in the audit the net position rather than the net assets.

Chairman Nowicki called for a motion to accept the 2012 Audit Report. Trustee Charlesworth moved to accept the 2012 audit as presented by Knutte & Associates and Trustee Clark seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrenere, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

IDOT Resolution 2013-6

The IDOT Resolution will be presented by June 7, 2013 for a 26 passenger super medium duty vehicle with a wheelchair lift allowing for seven wheelchairs. Trustee Stein moved and Trustee Clark seconded the motion to approve Resolution 2013-6 for the purchase of a IDOT vehicle. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrenere, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

Other

None

ADA Compliance Task Force

Chairman Nowicki asked if there were any questions regarding the review of the April 15<sup>th</sup> meeting. The addition of a checklist as a guideline for member districts was recommended by the Task Force Committee as presented in the enclosed memo. In order to be consistent with the SRA Levy requests and to justify the accessibility of projects, I

motion to approve the SRA Levy Request Checklist. Trustee Stein moved and Trustee Charlesworth seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrener, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

#### Assessment Task Force

Trustee Clark thanked all who participated in the Task Force. The first change is to the By-Laws changing the flexibility to waive if the assessment formula is still valid or does the Board need to do a full review with that any one member could ask for a review. In Section II if the formula has become obsolete or not in the best interest of the Association, we may elect to a reevaluate the annual assessment formula. Be there no further question Trustee Clark called for a motion to approve the changes to the By-Laws as presented. Trustee Stein moved and Trustee Fletcher seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrener, Jay Morgan and Dennis Stein.

NAY: Robert Dowling

The motion carried.

The second item reviewed by the Assessment Task Force Committee was the selection of an Investment Manager and it has been determined to have the Illinois Park District Liquid Asset Fund manage the investments of the Association. It was questioned what the fees are for the IPDLAF and we did not have a concrete answer, so this item will be tabled until the next meeting and Executive Director Crawford will have the information for the Board in July when we will have a full disclosure of fees schedule.

The next recommendation is for the Adoption of New Assessment Formula. Staff provided a significant amount of research and scenarios to the Committee. We have determined that the 75%/25% ratio does not change, but we recommend adding a 2% floor with the 2% ceiling remains intact. EAV levels will be determined by EAV level of a single preceding year, to determine the level used in the formula.

Trustee Clark moved to approve the changes to the New Assessment Formula as presented and Trustee Stein seconded the motion. Upon roll being called the vote was as follows:

AYE: Rita Fletcher, Mike Brottman, Robert Dowling, Greg Kuhs, Mike Clark, Kathy Nowicki, Amy Charlesworth, Tony LaFrener, Jay Morgan and Dennis Stein.

NAY: None

The motion carried.

### PDRMA – NWSRA Membership Highlights

Executive Director Crawford indicated this is informational on NWSRA's membership.

### NWSRA/SLSF Marketing and Communications Report

Brian Selders gave all Board members a mouse pad with all NWSRA websites information for easy access. Brian continued with a presentation of a new NWSRA website for the ADA Resource Center, an Inclusion Process Resource Center and NWSRA Guidelines for Inclusion Services, Decision Tree, an Accommodations Flow Chart, park district forms and trainings for park district staff and interpreter resources.

Brian introduced the Park District Marketing Staff website which will have all the marketing tools your park districts will need regarding NWSRA. We have links to brochure write-ups, photos and videos and we are working on ads that will be coming soon. Brian will work with all member districts marketing staff to review the website with them. Summer Program Brochure and Summer Day Camp brochure have been posted.

### SLSF Update

Superintendent Sowa reported that the golf season is well underway. Buffalo Grove outing which is cooperative with the Buffalo Grove Rotary, raised over \$30,000. The Arlington Classic has already chosen the Duffer of the Year, John Gluekert Jr. and we already have a \$5,000 sponsor. Celebrate Ability raffle has changed this year, with the pre-raffle drawing each month of \$100 starting May 1<sup>st</sup> until Celebrate Ability. Your raffle ticket stays in the barrel for the grand prize drawing at the Celebrate Ability event in November. Celebrate Ability is a great event to bring your park district boards to. This event highlights what NWSRA does, our participants and focuses on celebrating abilities.

Cathy Splett and Andrea Griffin reviewed the new Fit N Fund Campaign. This campaign was formed to promote fitness by walking, running, swimming etc. at our member park districts and their races held throughout the year. We are promoting this campaign to all of the NWSRA part time staff. A person can register for a park district race and pay the registration fee at your district, but they would identify that they are running to raise money for Special Leisure Services Foundation. The park district will get their registration fee and SLSF will get the pledges. We see it as a partnership with all district members.

Annual Appeal has been sent out around December and it brought in \$27,000 and the Spring Appeal so far is at \$3,000 for scholarships.

### Grant Update

Cathy Splett reported that we have about 18 to 19 grants request pending at this time. We have received \$10,000 for the Circle of Service grant, \$1,000 from the Women's Club of Inverness and \$1,980 from the Rotary Club of Palatine. So far this year we have received \$13,000 in grant money, a \$25,000 from Schneider Electric/Square D and we will submit the IDOT Grant for \$100,000 for a vehicle.

### Other

Donor Share campaign has closed and the Foundation actually broke even, because of the a few people that donated monthly.

Executive Session

Chairman Nowicki recommended we defer the Executive Session to the next meeting based on a conversation with Executive Director Crawford and Trustee Fletcher prior to the meeting so that we can have a more comprehensive practice of reviewing the minutes.

Adjournment

Trustee Stein moved to adjourn the regular meeting of the Board of Trustees and Trustee Fletcher seconded the motion to adjourn the meeting at 12:00 p.m. Upon voice vote the motion carried.

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Secretary

## **Section 5.0 – MEMBER DISTRICT LEVY AND ANNUAL ASSESSMENTS**

### **SPECIAL RECREATION FUND USE POLICY**

The Special Recreation Levy Use Policy is intended to assist the Member Districts on their use of the Section 5-8 funds for the establishment, maintenance and management of joint recreation programs and services for persons with disabilities of all the participating Member Districts; to support inclusion services; and for the evaluation and retrofitting of recreation facilities used or usable in joint programs and/or to make new recreation facilities universally accessible. In order for a Park District/Municipality to levy for Section 5-8 funds, it would first have to be a party to a joint agreement to provide recreation programs and services for handicapped, typically done through the creation of a SRA.

### **SECTION 5-8 OF THE PARK DISTRICT CODE STATES:**

Any Park District that is a part of a joint agreement to provide recreational programs for the handicapped under 8-10 b of this Code may levy and collect annually a tax of not to exceed .04% of the (equalized assessed valuation) of all taxable property in the district for the purpose of funding its share of the expenses of providing these programs under that joint agreement, which tax shall be levied in like-manner as the general taxes for the district.

In November of 2003, Public Act 93-0612 amended the Property Tax Extension Limitation Law in the Property Tax Code by modifying the definition of “aggregate extension” to exclude extensions made to fund a park district’s or a municipality’s expenses to provide joint recreational programs for the handicapped under Section 5-8 of the Park District Code.

### **MEMBER DISTRICT USE OF SRA LEVY**

Section 5-8 of the Park District Code and Section 11-95-14 of the Municipal Code require that taxes levied for special recreation be spent to fund levying member districts’ shares of the costs of providing programs under the SRA joint agreement. In addition to the annual assessment, these costs may include, but are not limited to:

- A.** Cost of Member District facility use as calculated based upon the following Guideline for Special Recreation Fund Recommendations, which NWSRA shall review on its requests to use Member District facilities for joint programs: NWSRA appreciates that Member Districts make use of their facilities available for NWSRA Programs in accordance with Article 6 of the NWSRA Amended Articles of Agreements, and confirms that a Member District may allocate building and deferred maintenance expenses related to such use pro rata according to its participation in the NWSRA joint agreement program, up to a maximum level agreed upon by the NWSRA Board of Directors in the Long Range Financial Plan.
  
- B.** Cost of capital improvements for accessibility for people with disabilities to all recreational facilities which are used in conjunction with NWSRA programs, including golf courses, outdoor natural areas and trails, play areas, aquatic facilities including



boating, fishing and swimming pools, sports facilities etc. as required under the Americans with Disabilities Act Accessibility Guidelines (ADAAG).

- C. Cost of 15-passenger accessible vehicle at 100%, and 50% of the cost of an accessible vehicle for over 15 passengers. If there are additional equipment or program needs that can be justified, a higher percentage will be considered.
- D. Cost of consultants to determine accessibility of member district recreation facilities and sites which are used in conjunction with NWSRA programs, when the consultants' work is specifically for the purpose of evaluating accessibility.

### ADA COMPLIANCE PROCESS GUIDELINES

To assist with the facilitation the NWSRA ADA Compliance Process Guidelines for each member district, in reference to the Section 5-8 levy of the Park District Code, the NWSRA Board of Directors formed the ADA Compliance Committee.

#### **A. Committee Purpose**

The purpose of the ADA Compliance Committee is to review the categories outlined for the use of the 5-8 levy funds of each Member District, which go above and beyond the Member Districts Annual Assessment contribution.

#### **B. ADA Compliance Committee Members and Appointment**

The committee shall be made up of:

1. The Executive Director of NWSRA
2. The NWSRA Superintendent of Recreation overseeing Inclusion
3. Two Member District Executive Directors
4. Two Member District Superintendent of Parks

The committee shall be appointed annually at the December Board Meeting.

#### **C. ADA Compliance Review Committee Members and Appointment**

The review committee shall be made up of:

1. The Executive Director of NWSRA
2. The NWSRA Superintendent of Recreation overseeing Inclusion
3. Two Member District Superintendent of Parks

The review committee shall be appointed annually at the December Board Meeting.

#### **D. ADA Compliance Submissions Process**

To apply for SRA levy funds, a Member District shall send a letter to the NWSRA Executive Director, describing the nature and estimated amount of the proposed expenditure.

*ADA Compliance project proposals should include a Cover Letter outlining the projects including unit prices and quantities. Attach pictures and drawings to justify accessibility. The*

*proposal submitted should be simple, yet complete with pricing, number of units etc. The proposal should be prepared as if it were being viewed by anyone in the public sector. The following checklist items should be for proposals to be considered by the NWSRA Board of Directors:*

1. Review the NWSRA ADA Compliance Project Guidelines located on the NWSRA Directors website.
2. Provide a cover letter outlining the request and how the project will benefit NWSRA participants, families and programs (NWSRA has sample letters available on the NWSRA Directors website).
3. Provide an overview of the request (age group, location, park, replacement or new, equipment vendor, surface vendor, etc.).
4. Provide a detailed description of the project, item or surface.
5. Provide a unit price and/or square footage of the entire project, item or surface and the percentage/portion to be charged to the SRA Levy Fund.
6. Provide pictures and drawings to justify accessibility.
7. Submissions should be sent electronically no later than the first day of the January, March, May, July, September and November Board meeting months. See the schedules and deadlines below:

The following schedules and deadlines for the ADA Compliance project submittal and review are listed below. The NWSRA Review Committee accepts, reviews and recommends projects to the Board of Directors six times a year.

| <b>ADA Compliance Project Submission Period</b> | <b>Closing Date for ADA Compliance Project Submissions</b> | <b>ADA Compliance Review Process</b> | <b>Board Approval</b>                | <b>Acceptance or Denial Letter Sent</b> |
|-------------------------------------------------|------------------------------------------------------------|--------------------------------------|--------------------------------------|-----------------------------------------|
| December 1 – January 1                          | January 1                                                  | January 1 – January 9                | At the NWSRA January Board Meeting   | By January 31                           |
| February 1 – March 1                            | March 1                                                    | March 1 – March 14                   | At the NWSRA March Board Meeting     | By March 31                             |
| April 1 – May 1                                 | May 1                                                      | May 1 – May 14                       | At the NWSRA May Board Meeting       | By May 31                               |
| June 1 – July 1                                 | July 1                                                     | July 1 – July 14                     | At the NWSRA July Board Meeting      | By July 31                              |
| August 1 – September 1                          | September 1                                                | September 1 – September 14           | At the NWSRA September Board Meeting | By Sept. 31                             |
| October 1 – November 1                          | November 1                                                 | November 1 – November 9              | At the NWSRA November Board Meeting  | By Nov. 30                              |

8. All NWSRA Member District ADA Compliance project submissions can be found on the NWSRA Directors website.

The request may be submitted within 12 months of final invoice date for actual expenses.

**E. The Review Committee Process**

The ADA Compliance Review Committee shall review the request and present a recommendation regarding it to the NWSRA Board of Directors. The NWSRA Board shall take action on the request at its next Board meeting following receipt of the Review Committee’s recommendation. After action by the Board, the Executive Director shall notify the Member District in writing of the Board’s decision. The Member District may disburse funds at any time after approving Board action.

Date: March 15, 2023

To: NWSRA MDAA Task Force

From: Mike Clark and Craig Talsma, Task Force Chairs

Re: Proposed MDAA Formula and Calculations

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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.

Every three years the Board of Directors and staff can ask for the MDAA formula to be reviewed. This request was placed at the end of 2022, therefore the MDAA Task Force led by Michael Clark and Craig Talsma has been created.

A preliminary task force meeting was held with the Co-Chairs in January to discuss the process that would be used to evaluate the MDAA. During the meeting, Craig Talsma, the Finance Chair recommended presenting a new MDAA formula that would include an additional percentage breakdown for services. Below is a breakdown of the current formula and the suggested new formula:

### **Current Formula**

The calculation to create the Member District Annual Assessment (MDAA) formula currently 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

### **Suggested New Formula**

The new calculation to create the Member District Annual Assessment (MDAA) formula would use:

- 69.7% of each Member District EAV and 19.7% of each Member Districts audited Gross Population numbers and 10.6% Services

### **Calculation Breakdown for New MDAA Formula:**

1. To calculate the inclusion services percentage for the formula, use the current budgeted fiscal year's inclusion salary, FICA and inclusion expenses.
2. Divide the inclusion expense by the current budget MDAA to get the Services percentage

3. To calculate the new EAV percentage and new gross population percentage, divide the Services % in half. (Example  $10.6\%/2 = 5.3\%$ ) Take the new percentage number and subtract from the original 75% EAV and the original 25% gross Population. (Example:  $75\% - 5.3\% = 69.7\%$  EAV and  $25\% - 5.3\% = 19.7\%$  Gross Population)
4. New MDAA Formula is then plugged into the MDAA grid. See attached grid for the numbers reflecting the suggested formula of 69.7% EAV/19.7% Gross Population/ 10.6% Services

**Note:**

- The MDAA Calculations Grid attached is based on the 2023 FY numbers (example the current FY2023 MDAA was used which included a 0% increase from previous year)
- The calculations for the EAV and Gross Population used the baseline of 75%/25%
- Will the 2% ceiling and the 2% floor still be used as an adjustor to the formula?

**NORTHWEST SPECIAL RECREATION ASSOCIATION**  
**PROPOSED MDAA 2023 AT 0%**

| Member<br>Park District | 2023 E.A.V.*          | %<br>of Total<br>EAV | 69.7%<br>of total<br>MDAAA | Gross<br>Population | %<br>of Total<br>Population | 19.7%<br>of total<br>MDAAA | Services<br>Expenses | %<br>Services<br>Expenses | 10.6%<br>of total<br>MDAAA | Proposed 2023<br>NEW MDAA | %<br>of Total<br>MDAA |
|-------------------------|-----------------------|----------------------|----------------------------|---------------------|-----------------------------|----------------------------|----------------------|---------------------------|----------------------------|---------------------------|-----------------------|
| Arlington Heights       | 3,249,612,320         | 13.68%               | 411,885.31                 | 74,409              | 11.38%                      | 96,828.09                  | 36,258.53            | 7.86%                     | 35,975.46                  | 544,688.87                | 12.6%                 |
| Bartlett                | 1,239,658,745         | 5.22%                | 157,125.58                 | 41,105              | 6.28%                       | 53,489.75                  | 12,802.57            | 2.77%                     | 12,702.62                  | 223,317.95                | 5.2%                  |
| Buffalo Grove           | 1,755,474,844         | 7.39%                | 222,504.79                 | 43,212              | 6.61%                       | 56,231.58                  | 50,597.75            | 10.96%                    | 50,202.73                  | 328,939.09                | 7.6%                  |
| Elk Grove               | 2,030,139,277         | 8.55%                | 257,318.25                 | 32,458              | 4.96%                       | 42,237.45                  | 16,556.52            | 3.59%                     | 16,427.26                  | 315,982.96                | 7.3%                  |
| Hanover Park            | 649,288,341           | 2.73%                | 82,296.69                  | 38,533              | 5.89%                       | 50,142.82                  | 12,536.71            | 2.72%                     | 12,438.84                  | 144,878.34                | 3.4%                  |
| Hoffman Estates         | 1,650,993,361         | 6.95%                | 209,261.86                 | 51,895              | 7.93%                       | 67,530.73                  | 28,542.83            | 6.18%                     | 28,320.00                  | 305,112.58                | 7.1%                  |
| Inverness               | 228,391,148           | 0.96%                | 28,948.36                  | 4,060               | 0.62%                       | 5,283.26                   | 2,965.04             | 0.64%                     | 2,941.89                   | 37,173.52                 | 0.9%                  |
| Mt. Prospect            | 1,975,432,038         | 8.31%                | 250,384.16                 | 56,852              | 8.69%                       | 73,981.25                  | 23,857.58            | 5.17%                     | 23,671.33                  | 348,036.73                | 8.1%                  |
| Palatine                | 2,480,495,752         | 10.44%               | 314,400.51                 | 83,000              | 12.69%                      | 108,007.52                 | 47,557.88            | 10.30%                    | 47,186.59                  | 469,594.62                | 10.9%                 |
| Prospect Heights        | 386,548,711           | 1.63%                | 48,994.69                  | 15,000              | 2.29%                       | 19,519.43                  | 19,822.24            | 4.29%                     | 19,667.48                  | 88,181.60                 | 2.0%                  |
| River Trails            | 581,370,345           | 2.45%                | 73,688.15                  | 17,000              | 2.60%                       | 22,122.02                  | 9,416.14             | 2.04%                     | 9,342.63                   | 105,152.79                | 2.4%                  |
| Rolling Meadows         | 765,286,584           | 3.22%                | 96,999.36                  | 23,004              | 3.52%                       | 29,935.00                  | 48,172.61            | 10.44%                    | 47,796.52                  | 174,730.88                | 4.0%                  |
| Salt Creek              | 204,908,089           | 0.86%                | 25,971.91                  | 6,300               | 0.96%                       | 8,198.16                   | 5,899.66             | 1.28%                     | 5,853.60                   | 40,023.67                 | 0.9%                  |
| Schaumburg              | 4,036,412,239         | 16.99%               | 511,611.47                 | 78,723              | 12.04%                      | 102,441.88                 | 64,557.18            | 13.99%                    | 64,053.18                  | 678,106.52                | 15.7%                 |
| South Barrington        | 470,725,032           | 1.98%                | 59,663.96                  | 5,075               | 0.78%                       | 6,604.07                   | 6,415.84             | 1.39%                     | 6,365.75                   | 72,633.79                 | 1.7%                  |
| Streamwood              | 807,527,030           | 3.40%                | 102,353.29                 | 40,615              | 6.21%                       | 52,852.11                  | 5,592.80             | 1.21%                     | 5,549.14                   | 160,754.55                | 3.7%                  |
| Wheeling                | 1,245,341,720         | 5.24%                | 157,845.89                 | 42,800              | 6.54%                       | 55,695.44                  | 70,004.07            | 15.17%                    | 69,457.55                  | 282,998.89                | 6.6%                  |
| <b>Total</b>            | <b>23,757,605,576</b> | <b>100%</b>          | <b>3,011,254.22</b>        | <b>654,041</b>      | <b>100%</b>                 | <b>851,100.55</b>          | <b>461,555.98</b>    | <b>100.00%</b>            | <b>457,952.58</b>          | <b>4,320,307.35</b>       | <b>100.0%</b>         |

\*The 2020 EAV is the most current available.

|             |              |      |   |  |  |  |  |  |  |              |
|-------------|--------------|------|---|--|--|--|--|--|--|--------------|
| **2023 MDAA | 4,320,307.35 | 0.0% | - |  |  |  |  |  |  | 4,320,307.35 |
|-------------|--------------|------|---|--|--|--|--|--|--|--------------|

2023 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.

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

Date: May 24, 2023  
To: NWSRA Board of Directors  
From: Craig Talsma and Mike Clark – MDAA Task Force Co-Chairs  
RE: MDAA Formula

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The MDAA Task Force met immediately following the March 15, 2023 Board meeting. During that meeting the following items were reviewed:

1. The Handicapped Accessible Fund
2. The history of the MDAA
3. The current and other options for the MDAA formula

It was agreed upon that Director Talsma and staff would calculate several options for the MDAA formula and report them back to the Task Force. On April 20, the Task Force was sent the following:

- MDAA calculated using the 2022 Actual for Inclusion expenses results in a 70/20/10% Model
- MDAA calculated using the averages of 2018/2019/2020 Inclusion expenses results a 70.75/20.75/8.5% Model
- MDAA calculated using the averages of 2019/2020/2021 Inclusion expenses results a 71.70/21.70/6.6% Model
- MDAA calculated using the averages of 2020/2021/2022 Inclusion expenses results a 71.85/21.85/6.3% Model
- MDAA calculated using the averages of 2018/2019/2022 Inclusion expenses results a 69.46/19.46/11.08% Model

The Task Force was also sent Co-Chairs Talsma and Clark, recommendation of to use the 70/20/10 Model based on the previous year's EAV and previous years actual Inclusion expenses.

As stated in our bylaws, an MDAA review takes place on a triannual basis, at which point the 70/20/10 Model will be reviewed. The next review will take place in 2026.

**Motion:**

A motion to approve the Member District Annual Assessment to be computed using the previous year's EAV, and the previous year's Inclusion actual expenses at a formula of 70%/20%/10%.