

**The purpose of this report is to provide you with an in-depth look at the most important aspects of your District. We've taken common questions we've heard Boards ask over the last decade and answered them by compiling over 10 years of historical data from audits and public records.**

Through our formulas and algorithms we transform your District's data into easy to read graphical outputs that will give you a greater understanding of your District. The EVO report identifies who your geographical neighboring districts are and gives you a basic breakdown analysis of common metrics. And because it's always interesting to know what our neighbors are up to, we tell you interesting comparables, like total tax rates, property values, connection counts and water costs. We have also been asked again and again to go a step further with the comparison to your neighboring districts, so we have added a full comparison so you can see how your district is performing in key metrics across 5 categories: Taxes, Investments, Bonds, Financial and Operations, broken out into revenues and expenses.

Having this insight is not only interesting, but also valuable to see how an area District is being managed and what their performance is compared to yours. Our staff goes through each generated report, and if there are any anomalies or areas of concern, they will be brought to your attention and we will work with you and the appropriate consultant to find the reason for the anomaly.

Each year we update the information and highlight trends over time, making EVO an invaluable tool in your District management and at the same time making it a valuable education tool for your Directors.

**Your investment in EVO changes the way you see Utility Districts and opens up the way you see your own.**

# Nottingham Country Municipal Utility District (Nottingham)

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# Nottingham Country Municipal Utility District (Nottingham)


## YOUR DISTRICT STATS


 You were created in ..... **February 1981**


 Your first Bond Sale was in ... **1983**

 Total ESFC Count ..... **4,185**

 Fiscal Year End ..... **September 2024**

 Your District has ..... **1,010 acres**

 Certified Value ..... **\$1,335,564,566**

 You provide your Residents:  
**Retail Water, Retail Wastewater, Parks/Recreation, Drainage**

## SPOTLIGHT ON YOUR NEIGHBORS


### Green Trails Municipal Utility District (GreenTrail)

 Created ..... **October 1980**

 Fiscal Year End ..... **June 2024**

 First Bond ..... **1981**


 Acres ..... **316**


 ESFC Count ..... **1,037**


 Certified Value ..... **\$453,345,440**


 **Services Provided: Retail Water, Retail Wastewater, Parks/Recreation, Solid Waste/Garbage, Joint Water Facility, Joint Wastewater Facility, Security**


### Harris County Municipal Utility District No. 81 (HC MUD 81)


 Created ..... **July 1973**


 Fiscal Year End ..... **December 2023**

 First Bond ..... **1974**

 Acres ..... **921**

 ESFC Count ..... **3,751**

 Certified Value ..... **\$998,550,203**

 **Services Provided: Retail Water, Retail Wastewater, Solid Waste/Garbage, Joint Wastewater Facility, Drainage**

### Mason Creek Utility District (MasonCUD)

 Created ..... **December 1971**

 Fiscal Year End ..... **June 2024**

 First Bond ..... **1973**

 Acres ..... **894**

 ESFC Count ..... **3,818**

 Certified Value ..... **\$1,236,922,609**

 **Services Provided: Retail Water, Retail Wastewater, Parks/Recreation, Solid Waste/Garbage, Joint Wastewater Facility, Street Lights, Emergency Interconnects (Water), Drainage**

### Memorial Municipal Utility District (Memorial)

 Created ..... **September 1977**

 Fiscal Year End ..... **September 2024**

 First Bond ..... **1980**

 Acres ..... **576**

 ESFC Count ..... **2,178**

 Certified Value ..... **\$757,711,031**

 **Services Provided: Retail Water, Retail Wastewater, Solid Waste/Garbage, Joint Wastewater Facility, Drainage**

Certified Property Value

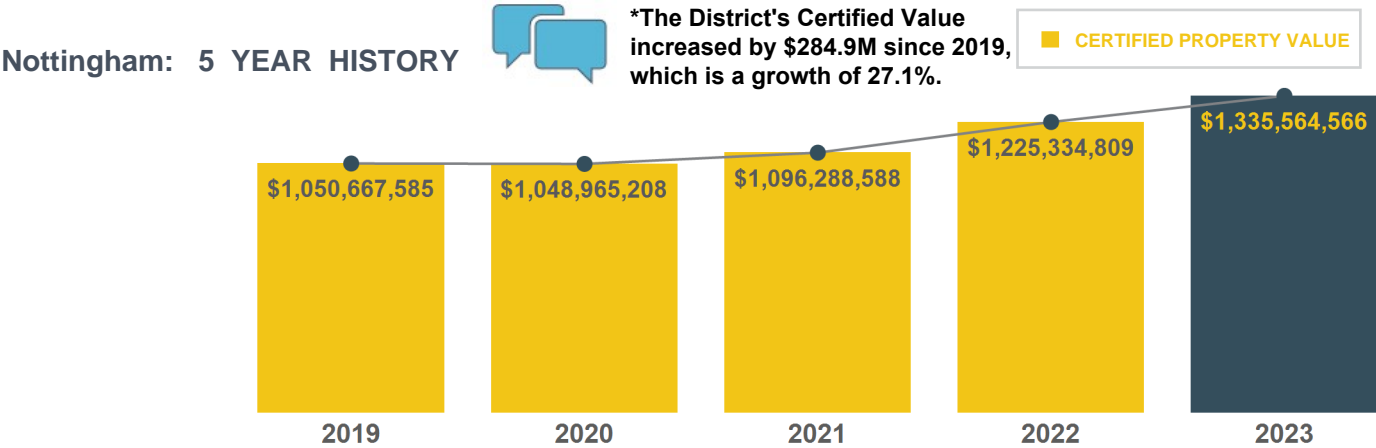
What is this?

Certified Property Value is determined by the Central Appraisal District. It is based on their calculation and opinion of the value for real and personal property located inside the District's boundaries.

Why do I care?

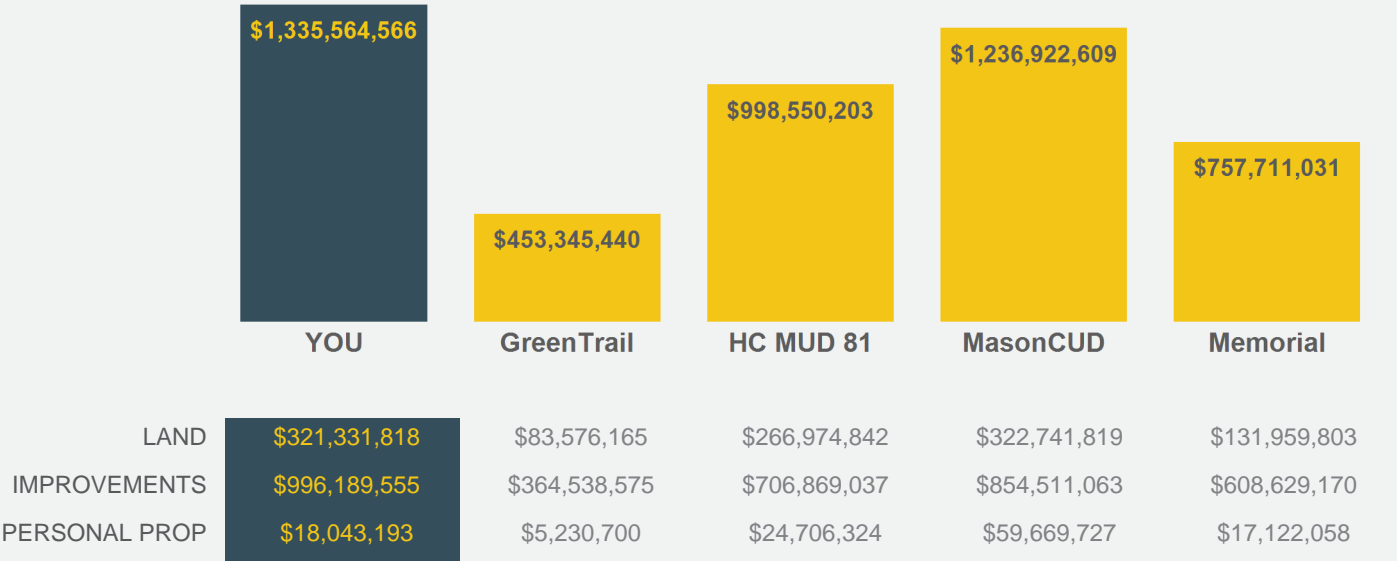
The District's Certified Property Value is the primary source when determining the appropriate Total Tax Rate for the District. Property tax receipts are calculated by taking the Total Tax Rate approved by the Board of Directors multiplied by the Certified Property Value then divided by 100.

\*All Certified Property Values and other tax information is based on the most current data available from the Appraisal District.



LAND	\$228,293,938	\$230,239,873	\$247,616,213	\$268,476,050	\$321,331,818
IMPROVEMENTS	\$808,579,502	\$804,592,571	\$835,068,090	\$938,146,188	\$996,189,555
PERSONAL PROP	\$13,794,145	\$14,132,764	\$13,604,285	\$18,712,571	\$18,043,193

SPOTLIGHT ON YOUR NEIGHBORS



TAXES

# Total Tax Rates

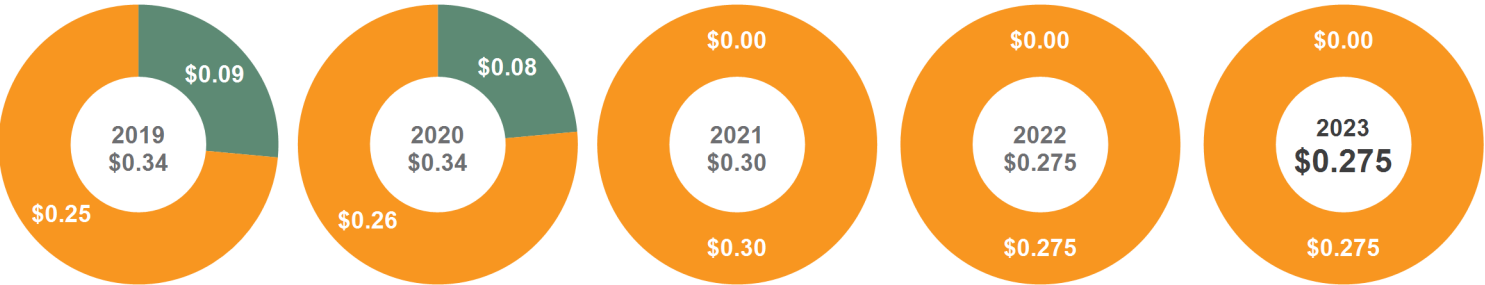
What is this?

A District may have several components of their overall Total Tax Rate based on their age and structure. The Maintenance & Operations Tax component is levied and used for the maintenance and operations of the District and may be used to pay for other services and debt as directed by the Board. The Debt Service Tax component is levied only for the purpose of paying the District's debt pledged to bond holders. When applicable, the Contract and/or Road Tax component is levied and used in connection with contractual obligations for a specific use.

Why do I care?

The Total Tax Rate is annually set around August or September once the Certified Property Value has been established for the District and a Board grants exemptions. Establishing the correct allocation between the tax components in order to pay for the debt obligations while simultaneously covering the operating and reserve requirements is crucial. This may be the single largest expense for the District's customers.

Nottingham: 5 YEAR HISTORY

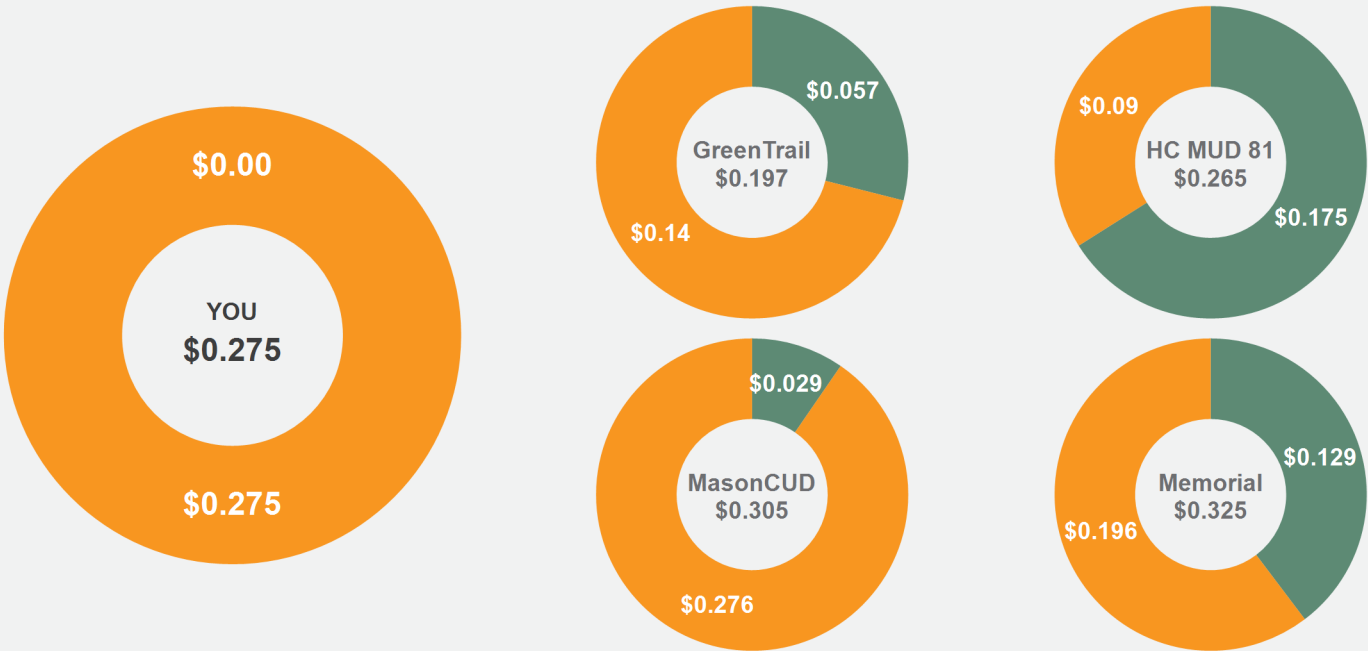


Maximum Approved M&O rate: \$0.50



**\*While the District's value has increased since 2019, shown on page 02, the overall tax rate has decreased by 19.1% during the same time period.**

SPOTLIGHT ON YOUR NEIGHBORS



Exemptions vs Tax Collected

What is this?

Exemptions are an amount of money property owners are allowed to deduct from their Certified Appraised Value. These exemptions include, but are not limited to, disability, over 65 and general homestead. In addition, exemptions include the property value of not-for-profit entities such as churches. Taxable Property Value is the Certified Property Value less Exemptions. The Total Tax Collected is the District's Total Tax Rate multiplied by the Taxable Property Value then divided by 100. The Total Tax Rate may have components such as Maintenance, Debt, Road, Contract, etc.

Why do I care?

The value of not-for-profit entities and granting exemptions to property owners effectively lowers the overall tax revenues of the District by lowering the Certified Property Value. Lowering the CPV would then require a higher tax rate to generate the same amount of revenue. Districts may include personal exemptions as a way to provide relief for residential property owners in general (homestead), or for certain property owners that are disabled or over 65 years of age, which can shift the tax burden to non-exempt property owners, renters or commercial properties in the District.

Nottingham: 5 YEAR HISTORY

	CERTIFIED PROPERTY VALUE	TOTAL EXEMPTIONS GRANTED	PERCENTAGE	TOTAL EXEMPTION \$
2019	\$1,050,667,585	\$89,634,411	8.50%	\$304,757
2020	\$1,048,965,208	\$92,587,550	8.80%	\$314,798
2021	\$1,096,288,588	\$96,963,686	8.80%	\$290,891
2022	\$1,225,334,809	\$108,703,776	8.90%	\$298,935
2023	\$1,335,564,566	\$114,123,013	8.50%	\$313,838

SPOTLIGHT ON YOUR NEIGHBORS

	CERTIFIED PROPERTY VALUE	TOTAL EXEMPTIONS GRANTED	PERCENTAGE	TOTAL EXEMPTION \$
YOU	\$1,335,564,566	\$114,123,013	8.50%	\$313,838
GreenTrail	\$453,345,440	\$74,043,223	16.30%	\$145,865
HC MUD 81	\$998,550,203	\$121,075,456	12.10%	\$320,850
MasonCUD	\$1,236,922,609	\$359,095,124	29.00%	\$1,096,317
Memorial	\$757,711,031	\$95,875,293	12.70%	\$311,594

# Operating Fund Tax Revenues

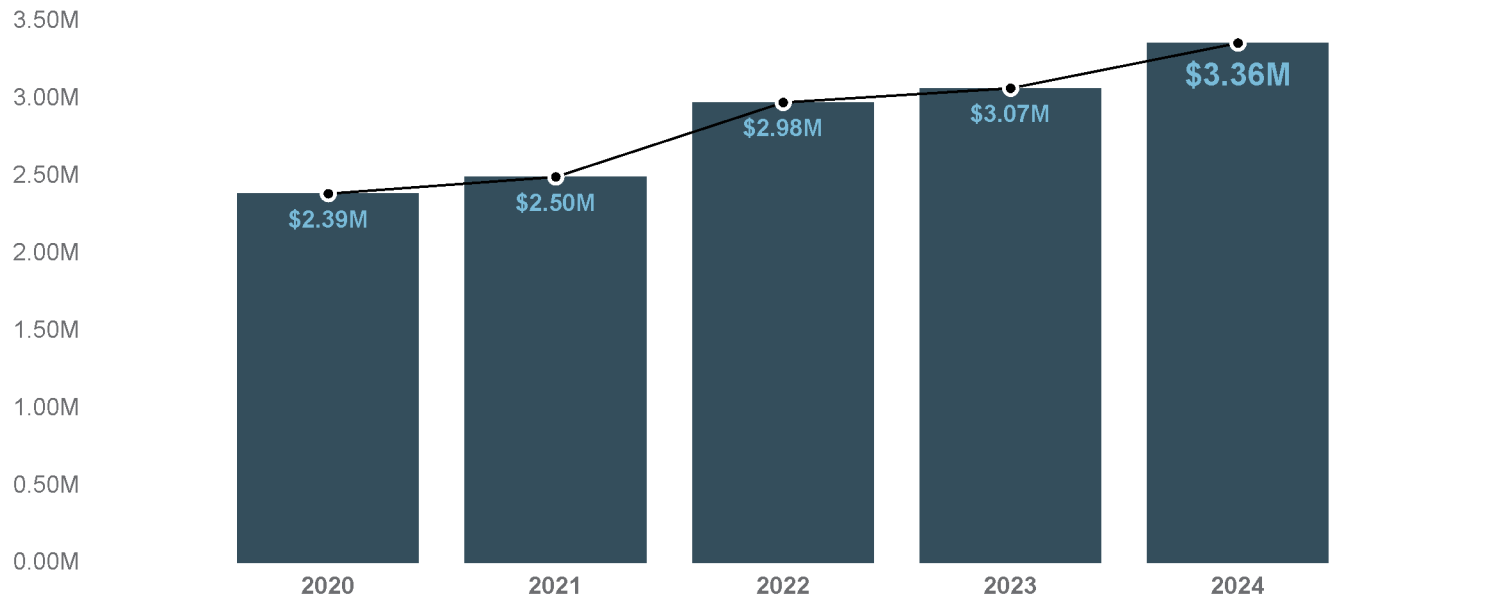
### What is this?

Operating Fund Tax Revenues are the amount of tax revenue a District receives into its General Operating Fund from taxes levied. It is calculated by multiplying the Taxable Property Value by the various operating fund tax rates set by the Board of Directors of the District.

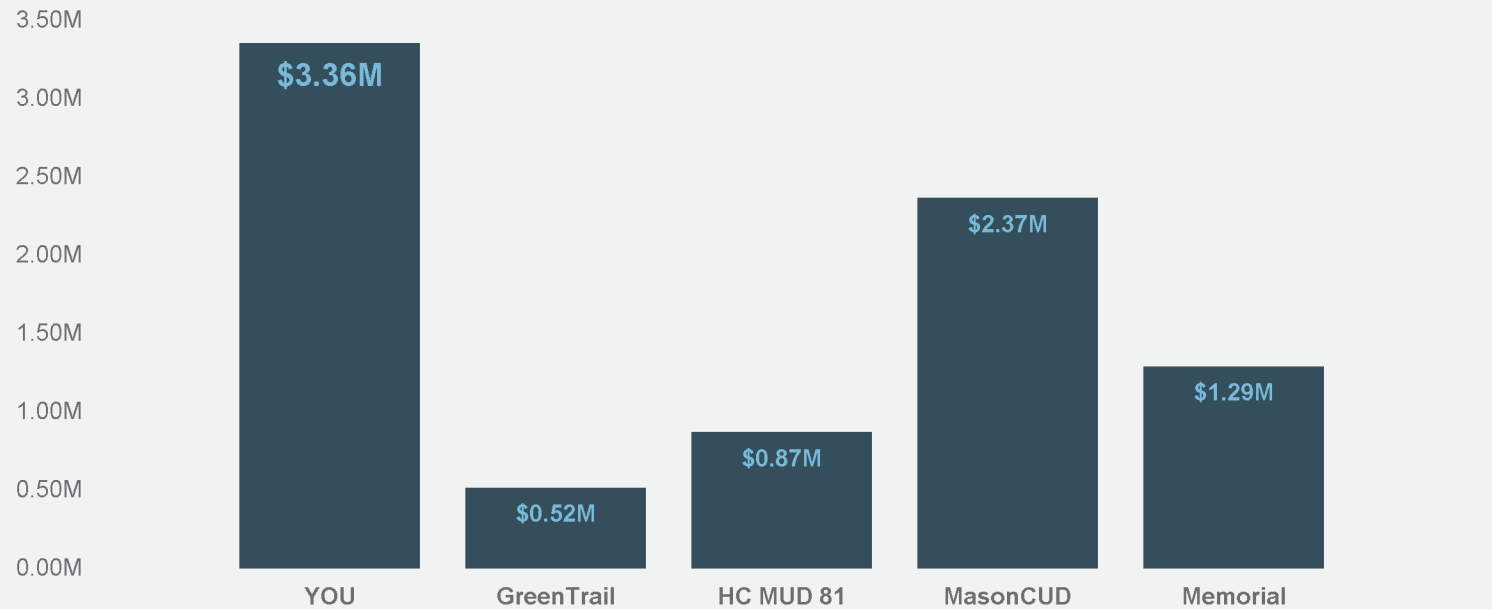
### Why do I care?

Maintenance & Operating Tax Revenues can be one of the largest revenue components in the Operating Fund. It can be used to help cover the cost of operating and maintaining existing facilities and/or create reserves for future capital costs which is essential for solid fiscal health.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



BONDS

# Bond Profile

What is this?

The total amount of bonds authorized is the legal amount the voters of the District have authorized for the Board to issue for the District. The most common bonds issued are for Water, Sewer and Drainage facilities ("WS&D"). Recreational and Park facilities ("Park"), Road facilities, and Refunding bonds. The Bond Rating of the District will determine the interest rate paid on Bonds; the higher the rate, the lower the interest rate on the Bonds.

Why do I care?

The Board of Directors is tasked with, if applicable, building and maintaining the entire water, wastewater and drainage system in the District and/or assuring an adequate source of water, wastewater drainage system for the District. This, most often times, requires financing these costs through bonds. The Board should be aware of how much bond authorization is remaining to finance construction costs if needed. Refunding Outstanding Bonds allow Boards to take advantage of opportunities to refinance previously issued Bonds at lower rates to save the District interest costs.

Nottingham: 2024 FISCAL YEAR END

WATER, SEWER, DRAINAGE	PARK	ROAD	REFUNDING	Years to Maturity
Authorized: \$79.25M	Authorized: N/A	Authorized: N/A	Authorized: \$5.0M	N/A
Issued: \$29.25M	Issued: N/A	Issued: N/A	Issued: \$1.925M	Bond Rating
PERCENT ISSUED 36.90%	PERCENT ISSUED N/A	PERCENT ISSUED N/A	PERCENT ISSUED 38.50%	BONDS OUTSTANDING N/A

Based on Moody's ratings



SPOTLIGHT ON YOUR NEIGHBORS

(Refunding amounts not included in Authorized or Issued Totals)

New \$ Authorized: \$79.3M	New \$ Authorized: \$18.0M	New \$ Authorized: \$47.5M	New \$ Authorized: \$72.9M	New \$ Authorized: \$47.4M
New \$ Issued: \$29.25M	New \$ Issued: \$8.425M	New \$ Issued: \$30.715M	New \$ Issued: \$21.87M	New \$ Issued: \$19.34M
Total Outstanding: N/A	Total Outstanding: \$1.005M	Total Outstanding: \$10.76M	Total Outstanding: \$3.58M	Total Outstanding: \$2.03M
YRS TO MAT    RATING	YRS TO MAT    RATING	YRS TO MAT    RATING	YRS TO MAT    RATING	YRS TO MAT    RATING
N/A	7    AA	21    AA	16    AA	4    AA
YOU	GreenTrail	HC MUD 81	MasonCUD	Memorial



INVESTMENTS

# Investment Profile

What is this?

Districts typically have accumulated cash reserves in both their General Operating Fund and the Debt Service Fund in case of emergency and to help with paying capital costs. The District is allowed to invest these monies in certain types of investments set forth in the Public Fund Investment Act ("PFIA").

Why do I care?

Prudent fiscal management allows for District's reserves to be invested in safe, fairly liquid investments. Utilizing good cash management techniques will allow a District to earn a larger return on their money to be used for operations or debt service without having to increase other rates to the customers.

Nottingham: 2024 FISCAL YEAR END



GENERAL FUND	DEBT SERVICE FUND
<b>Funds Available to Invest:</b> \$18,809,387	
<b>Funds Invested:</b> \$18,535,588	
<b>Investment Interest Earned:</b> \$958,556	
AVG RATE <b>5.30%</b>	PERCENT INVESTED <b>98.50%</b>

SPOTLIGHT ON YOUR NEIGHBORS

	COMBINED AVAILABLE \$ TO INVEST	COMBINED FUNDS INVESTED	COMBINED INTEREST EARNED	COMBINED TOTAL INVESTED %	COMBINED AVERAGE INTEREST RATE
YOU	\$18,809,387	\$18,535,588	\$958,556	98.50%	5.30%
GreenTrail	\$1,548,443	\$1,383,740	\$81,978	89.40%	5.41%
HC MUD 81	\$10,390,944	\$8,731,750	\$479,207	84.00%	4.81%
MasonCUD	\$9,505,594	\$8,784,600	\$431,959	92.40%	4.31%
Memorial	\$8,138,421	\$7,766,608	\$439,424	95.40%	5.30%

# Operating Fund Surplus - Annual

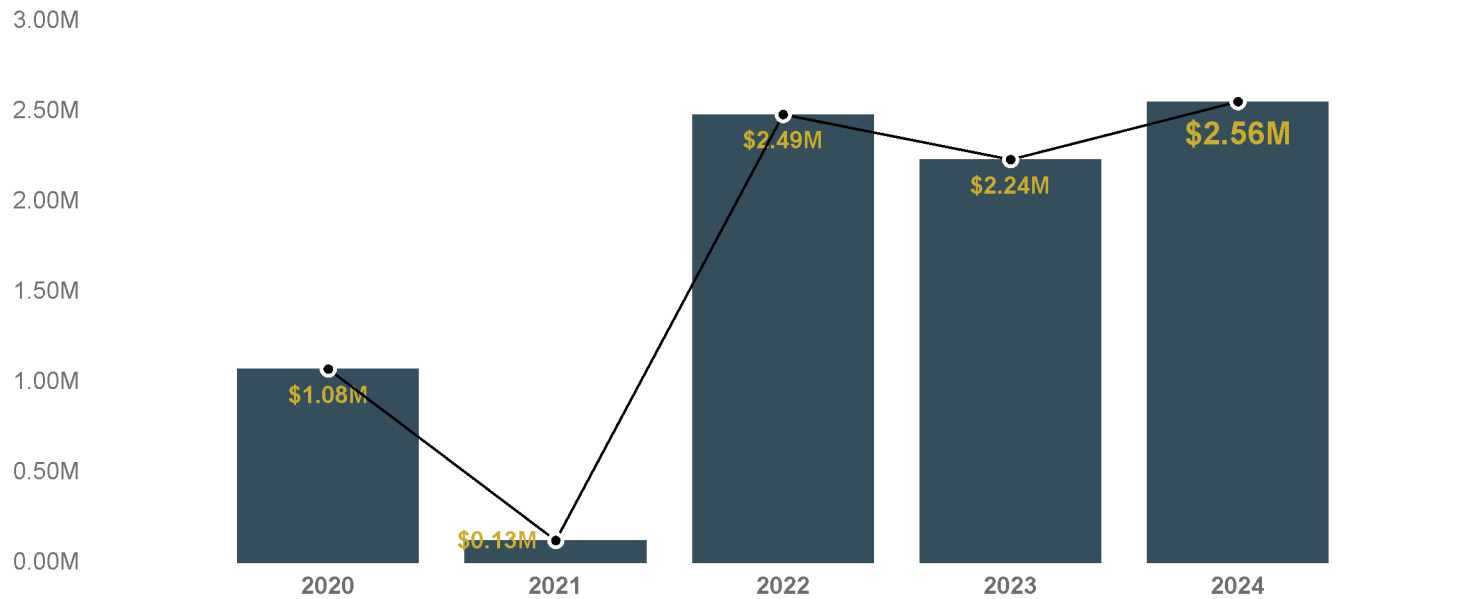
What is this?

When Revenues exceed Expenses in the General Operating Fund on an annual basis they are considered surplus funds. These surplus funds can accumulate over many years from the inception of the District and are considered Operating Fund Surplus.

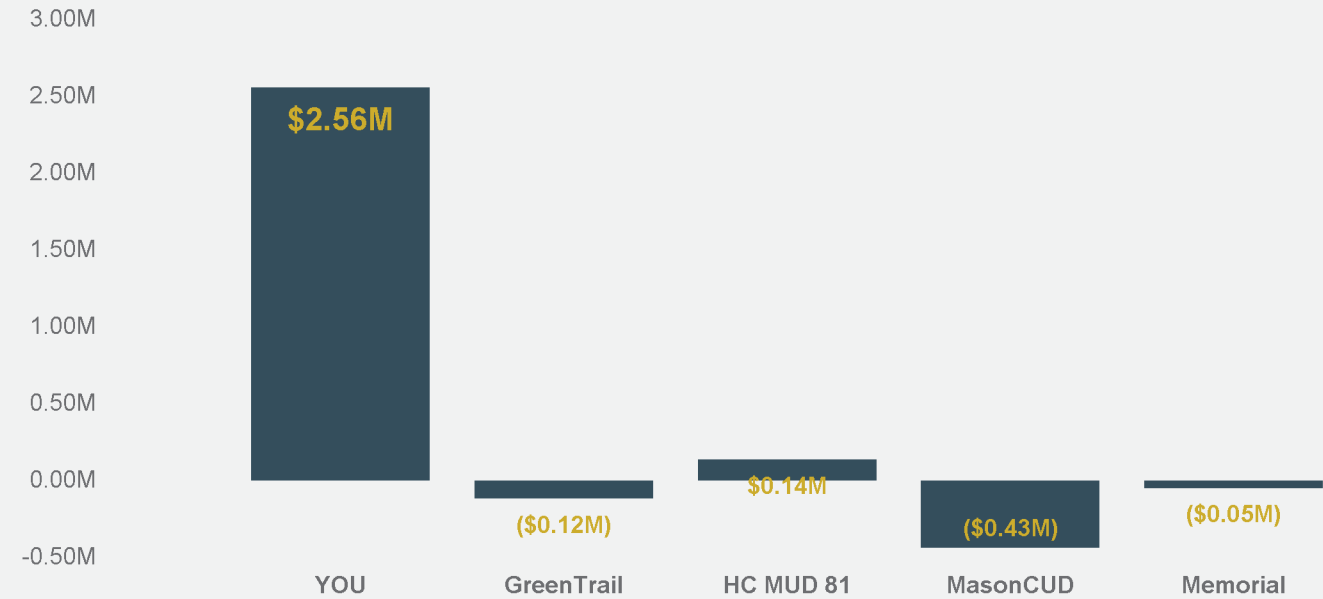
Why do I care?

Operating Fund Surpluses are essential to cover unforeseen, unbudgeted or emergency situations. Having a healthy Operating Fund Surplus may also be beneficial when paying for large capital costs that might ordinarily be financed through bonds.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



# Operating Fund Reserve Coverage Ratio (in Months)



\*Over the past five years, the District has maintained an average Operating Fund Surplus of \$1.7M, resulting in the Reserve Coverage increasing to 71.1 months by the end of the 2024 fiscal year. It is imperative that the District continues to collaborate with its consultants to develop a strategic plan for allocating these funds effectively or explore the option of reducing rates to ensure that reserve levels remain appropriately balanced.

### What is this?

The Operating Fund Reserve Coverage Ratio is a tool used to help understand how many months of excess Operating Fund Surpluses or Reserves a District has. It is calculated by taking the total Operating Fund cash, money market and investment balances divided by the operating expenses for the last year (excluding capital costs).

### Why do I care?

Depending on the size of the District and services provided, anywhere from six months to a year is generally regarded adequate for general operations, excluding future capital expenditures. Surplus balances greater or less than this may be an indication to consider adjusting revenue sources such as tax rates, water rates or other sources of customer revenue.

## Nottingham: 5 YEAR HISTORY

<b>Operating Fund Balance:</b> \$13,569,885	<b>Operating Fund Balance:</b> \$12,037,276	<b>Operating Fund Balance:</b> \$13,839,522	<b>Operating Fund Balance:</b> \$16,297,967	<b>Operating Fund Balance:</b> \$18,809,387
<b>Total Expenses Less or Excluding Capital Costs:</b> \$3,123,585	<b>Total Expenses Less or Excluding Capital Costs:</b> \$2,691,622	<b>Total Expenses Less or Excluding Capital Costs:</b> \$2,716,859	<b>Total Expenses Less or Excluding Capital Costs:</b> \$3,293,031	<b>Total Expenses Less or Excluding Capital Costs:</b> \$3,173,324
52.1 Months	53.7 Months	61.1 Months	59.4 Months	71.1 Months
2020	2021	2022	2023	2024

## SPOTLIGHT ON YOUR NEIGHBORS

<b>Operating Fund Balance:</b> \$18,809,387	<b>Operating Fund Balance:</b> \$1,306,176	<b>Operating Fund Balance:</b> \$8,928,080	<b>Operating Fund Balance:</b> \$8,986,972	<b>Operating Fund Balance:</b> \$7,692,795
<b>Total Expenses Less or Excluding Capital Costs:</b> \$3,173,324	<b>Total Expenses Less or Excluding Capital Costs:</b> \$1,931,023	<b>Total Expenses Less or Excluding Capital Costs:</b> \$4,979,677	<b>Total Expenses Less or Excluding Capital Costs:</b> \$5,094,454	<b>Total Expenses Less or Excluding Capital Costs:</b> \$2,428,125
71.1 Months	8.1 Months	21.5 Months	21.2 Months	38.0 Months
Nottingham	GreenTrail	HC MUD 81	MasonCUD	Memorial

Debt Service Fund Reserve Coverage Ratio (in percentage)

What is this?

The Debt Service Reserve Coverage Ratio is a tool used to help understand the percentage of excess Debt Service Surpluses a District has. It is calculated by taking the total Debt Service Fund cash, money market and investment balances divided by the next year's debt service payments including interest.

Why do I care?

The legal minimum is 25% to cover next year's debt service payments. Depending on the size of the District and services provided, higher balances may be necessary to maintain bond ratings, whereas too high of a balance may create arbitrage issues.

Nottingham: 5 YEAR HISTORY

Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:
\$291,863	\$62,341	N/A	N/A	N/A
Total Expenses:	Total Expenses:	Total Expenses:	Total Expenses:	Total Expenses:
\$831,462	N/A	N/A	N/A	N/A
35%	N/A	N/A	N/A	N/A
2020	2021	2022	2023	2024

SPOTLIGHT ON YOUR NEIGHBORS

Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:	Debt Service Fund Balance:
N/A	\$242,267	\$1,462,864	\$518,622	\$445,626
Total Expenses:	Total Expenses:	Total Expenses:	Total Expenses:	Total Expenses:
N/A	\$157,800	\$704,537	\$254,725	\$919,300
N/A	154%	208%	204%	48%
YOU	GreenTrail	HC MUD 81	MasonCUD	Memorial

# Equivalent Single Family Connections

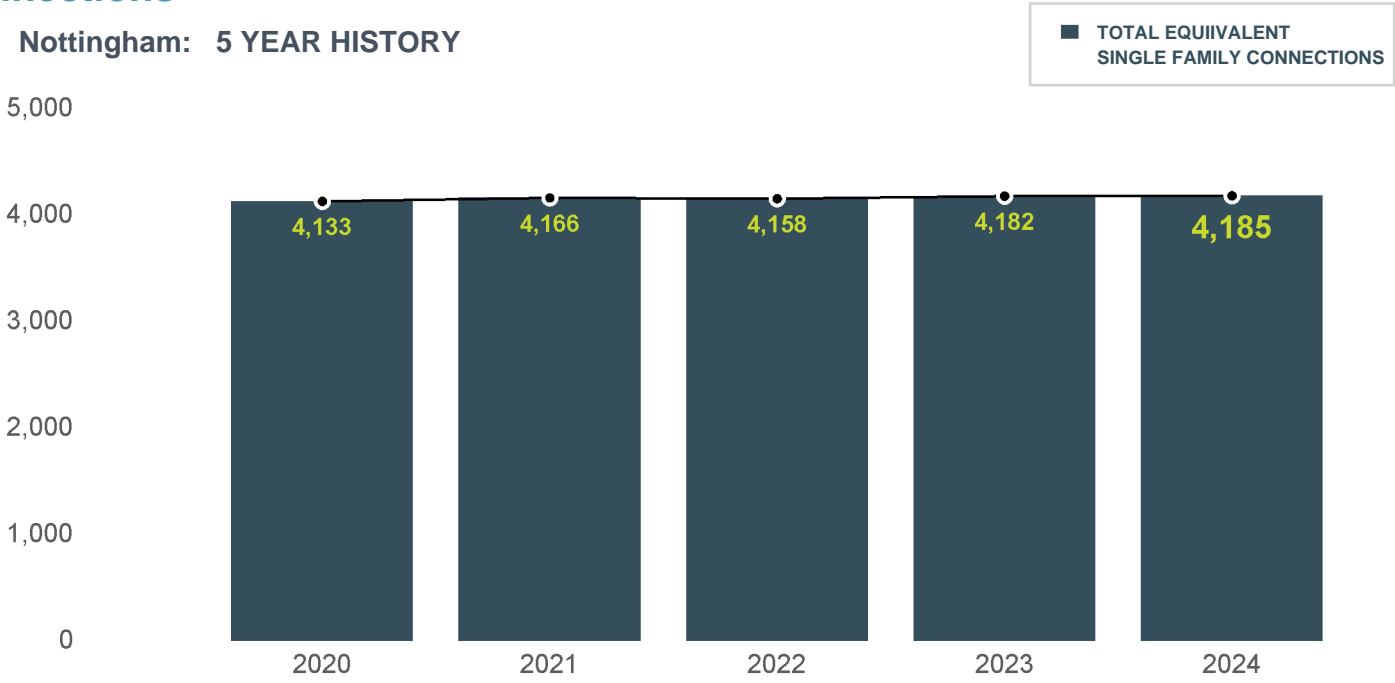
### What is this?

Equivalent Single Family Connections are the number of active connections in the District. This connection count is adjusted upward for larger meters that serve more residents or commercial users. For example, residential meters may account for one connection, a single commercial meter may account for 5 or more connections.

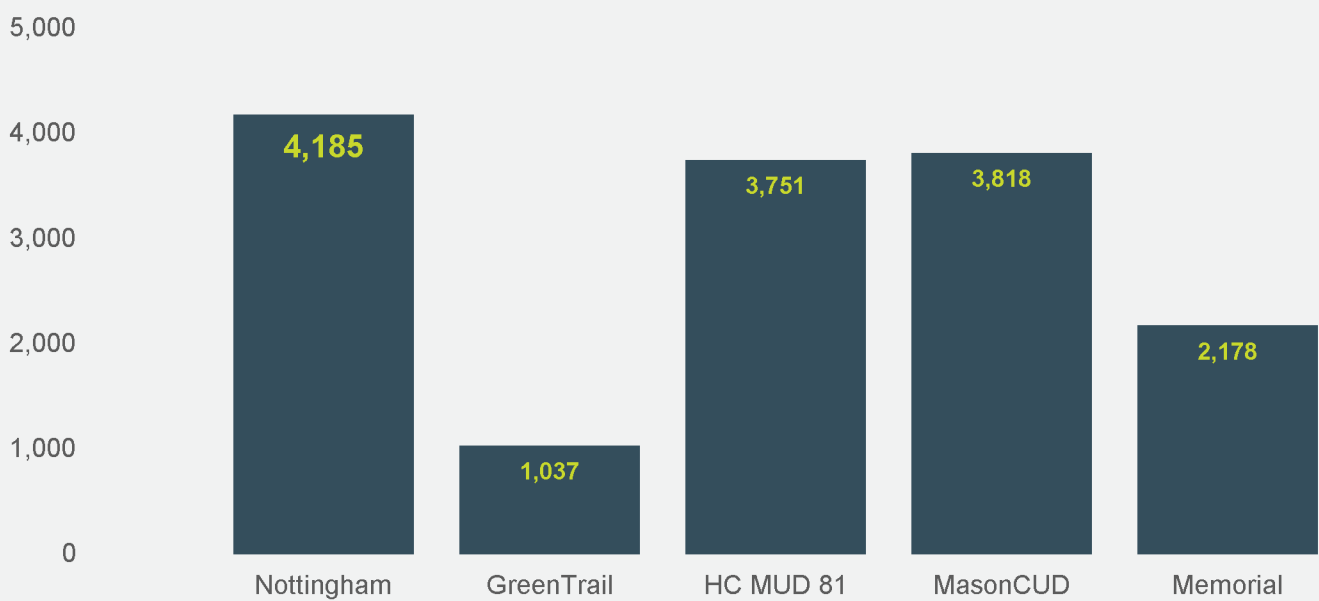
### Why do I care?

Equivalent Single Family Connections are important in designing the overall size of the District facilities. The water, wastewater and detention facilities are directly sized to handle the amount of flow that the District can handle. This ultimately determines the maximum number of connections that a District can supply. It is also a useful tool to see the growth of a District as it builds out or annexes in more land.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



# Resident's Cost of Water & Wastewater per 10,000 Gallons

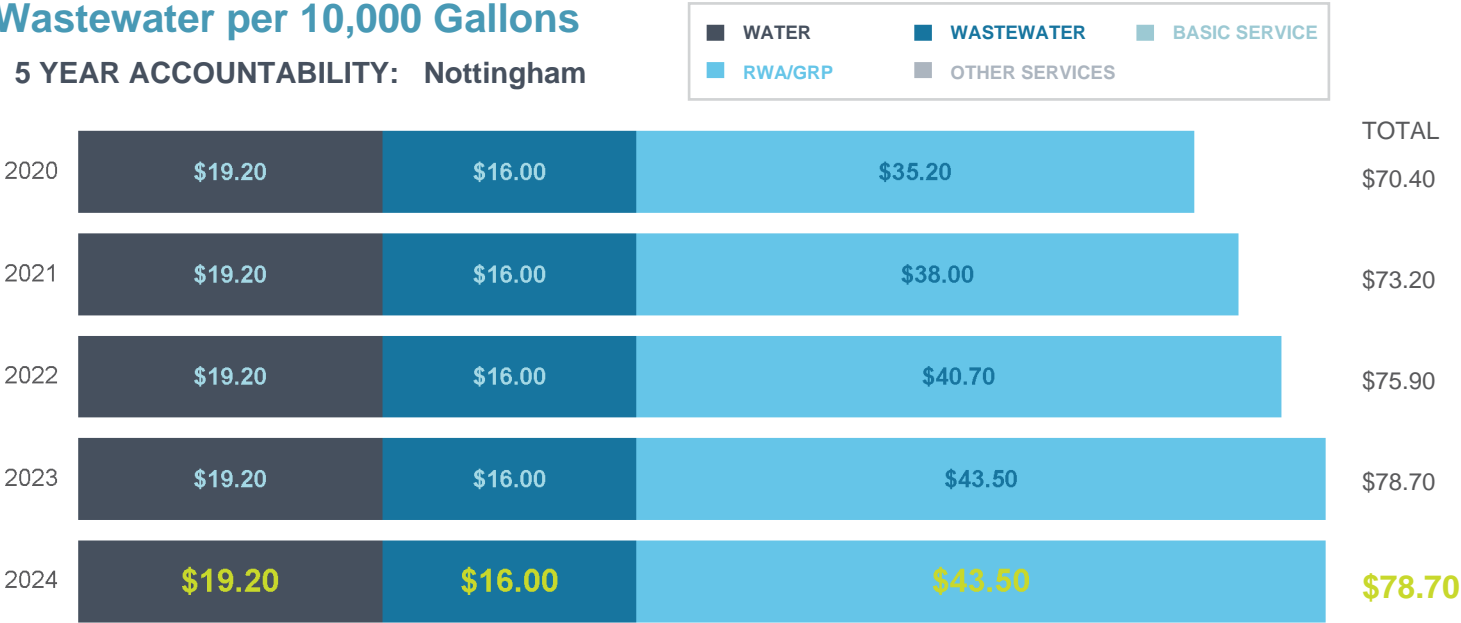
## What is this?

Water and Wastewater Rates are typically set based on 1,000 gallons of usage. Rates are generally structured to cover the cost of production, distribution and administration. Additional surcharges may be set to cover costs such as Regional Water Authority Fees and Texas Commission on Environmental Quality "TCEQ" surcharges. The average homeowner uses 10,000 gallons of water per month. So using this baseline helps District's compare rates with other District's.

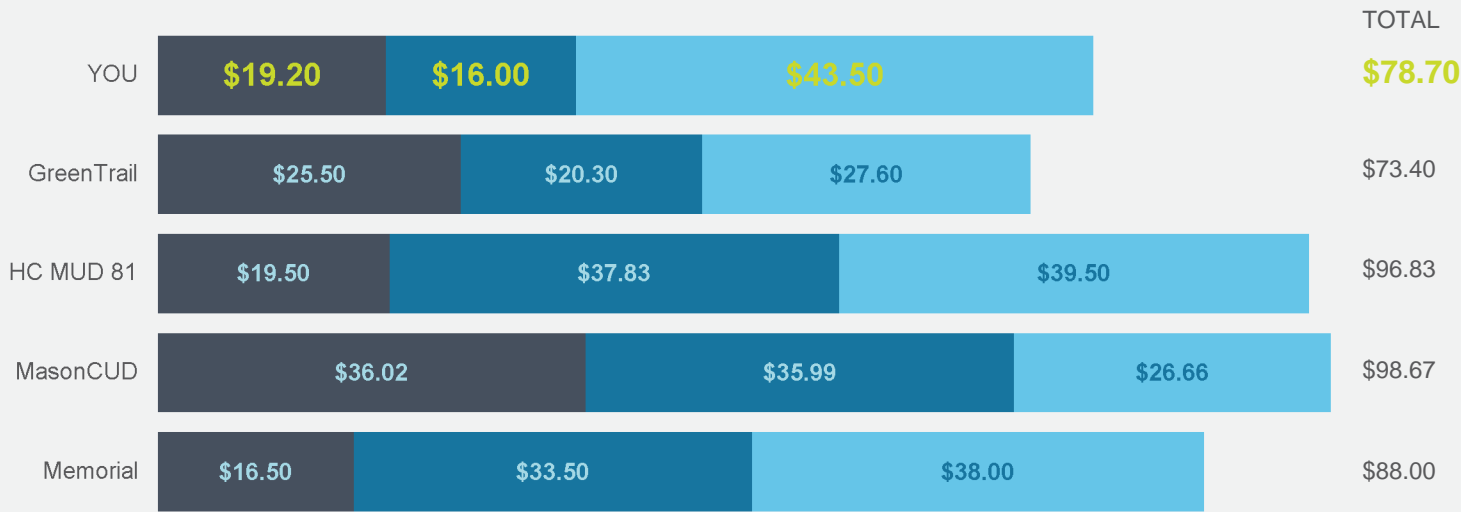
## Why do I care?

Customer water and wastewater rates generate one of the most important revenue sources for a District. Making sure that revenue is covering at least the costs of production is essential for prudent financial management. A high or low total rate compared to others may indicate opportunities to promote water conservation or finding areas of operational efficiency.

### 5 YEAR ACCOUNTABILITY: Nottingham



### SPOTLIGHT ON YOUR NEIGHBORS



OPERATIONS

# Water Accountability Ratio

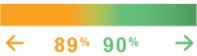
What is this?

This ratio reports the percentage of water that was billed to the customer to the amount that the District either produced and/or purchased. It demonstrates how much water loss is in the system due to leaks, meter anomalies or maintenance such as flushing.

Why do I care?

The industry sets a benchmark of 90% or greater accountability (10% water loss) as reasonable. The lower the ratio indicates larger water loss. This loss translates into lost revenue for the District, as the District must still pay for the production/purchase of the water that is lost. The water rate charged to customers should allow for this water loss.

Nottingham: 5 YEAR HISTORY



Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased
412,596,000	413,710,000	372,452,000	500,984,000	434,132,000
Billed	Billed	Billed	Billed	Billed
398,107,000	401,871,000	416,108,000	469,807,000	395,528,000
RATIO 96.49%	RATIO 97.14%	RATIO 111.72%	RATIO 93.78%	RATIO 91.11%
2020	2021	2022	2023	2024

SPOTLIGHT ON YOUR NEIGHBORS

Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased	Gallons Pumped / Purchased
434,132,000	227,657,000	373,592,000	368,482,000	204,978,000
Billed	Billed	Billed	Billed	Billed
395,528,000	218,199,300	351,500,000	353,367,000	172,336,000
RATIO 91.11%	RATIO 95.85%	RATIO 94.09%	RATIO 95.90%	RATIO 84.08%
YOU	GreenTrail	HC MUD 81	MasonCUD	Memorial

# District Revenue - Summary

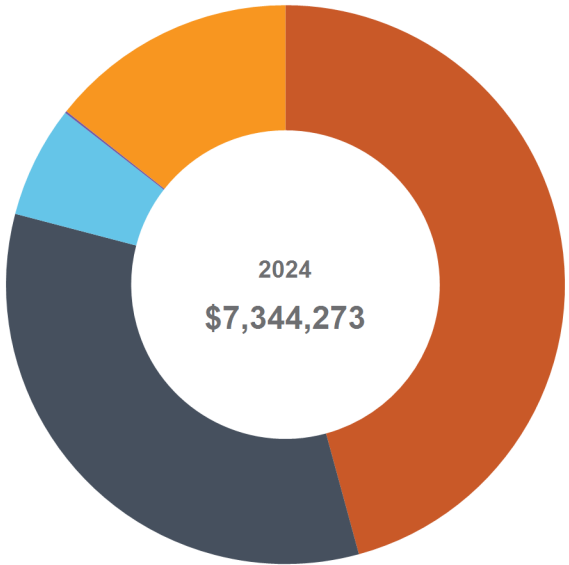
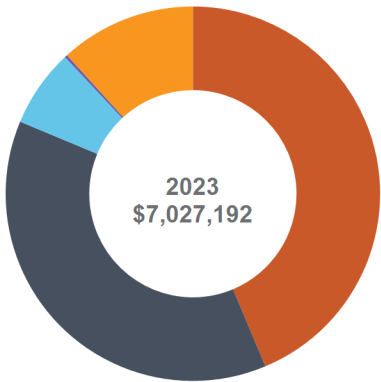
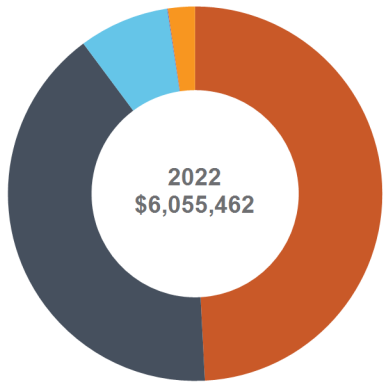
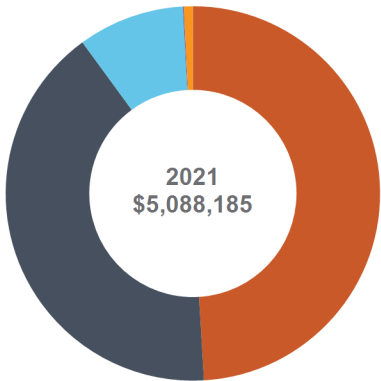
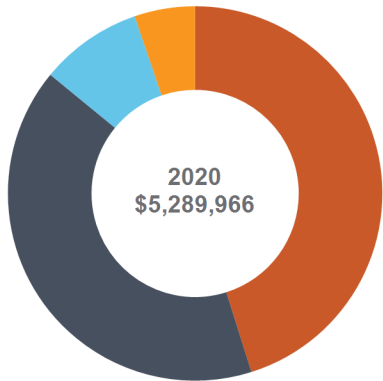
## What is this?

Total District Revenue is all the receipts of the District which are generated from a variety of sources. Grouping these revenue sources into major Revenue Categories allows for a simpler overall perspective to evaluate.

## Why do I care?

Comparing Revenue Categories over time allows insight into the growth (or decline) of particular revenues as they relate to the entire District. When comparing against other entities, the District can see if they are collecting more or less of a particular revenue source so that they can make informed decisions when it comes to their tax rate and rate order, or even subsidizing other revenue sources.

## Nottingham: 5 YEAR HISTORY



- PROPERTY TAX REVENUE
- WATER SERVICE REVENUE
- WASTEWATER SERVICE REVENUE
- SALES TAX REVENUE

- OTHER REVENUE
- ADMINISTRATIVE REVENUE
- PARKS & RECREATION REVENUE
- FIRE PROTECTION REVENUE



# District Revenue - Summary

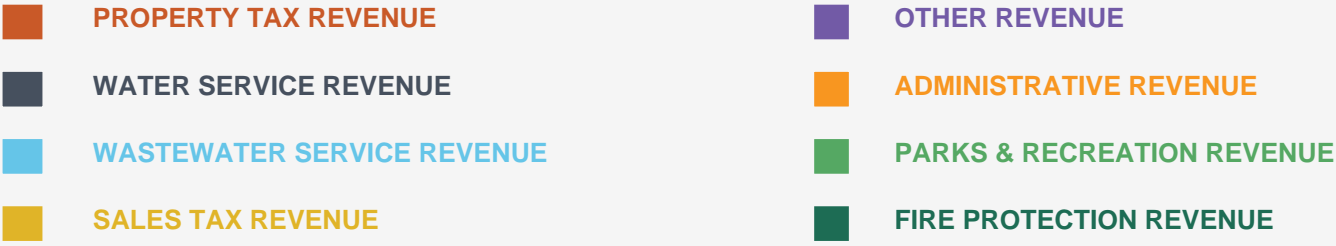
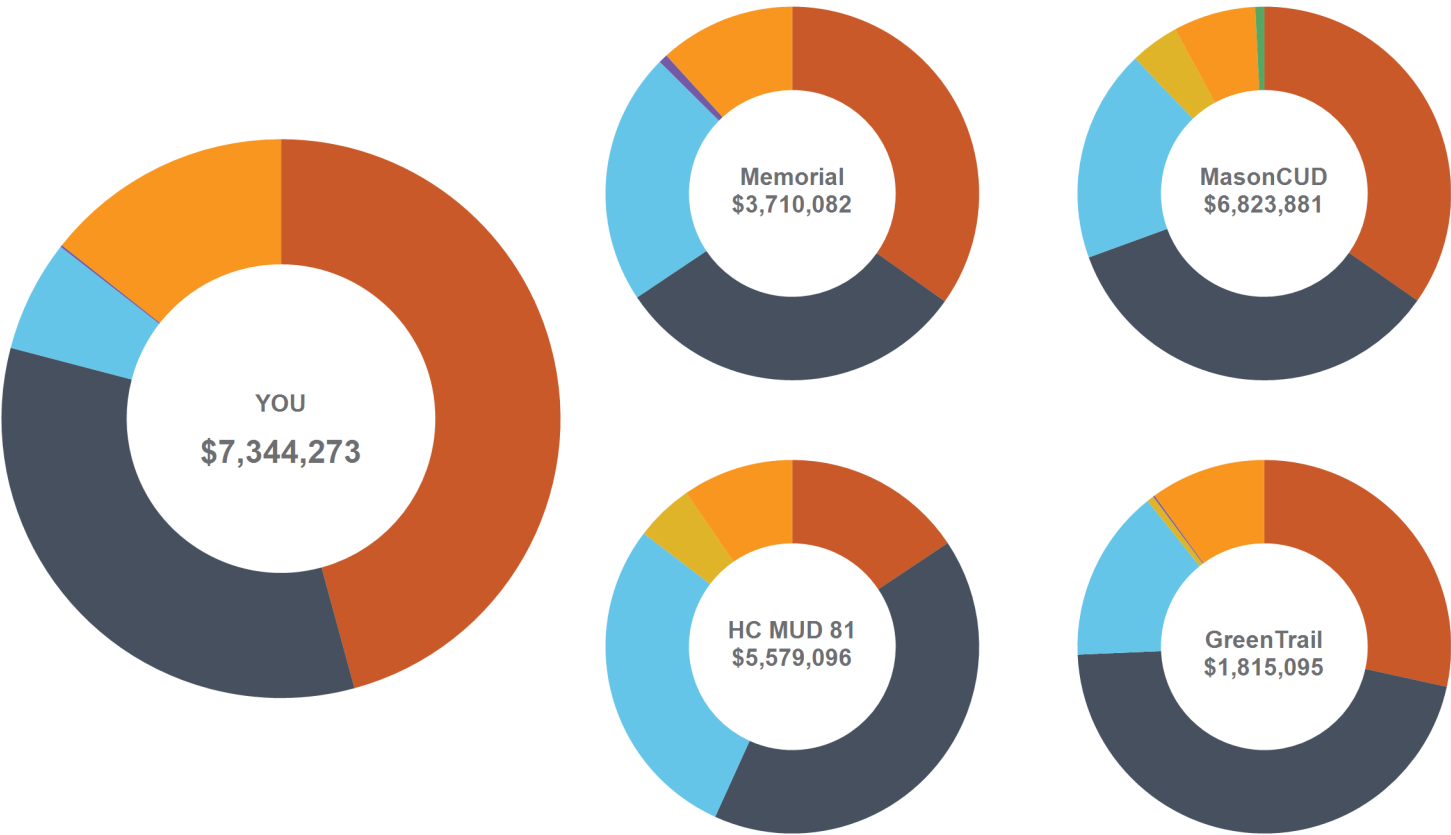
## What is this?

Total District Revenue is all the receipts of the District which are generated from a variety of sources. Grouping these revenue sources into major Revenue Categories allows for a simpler overall perspective to evaluate.

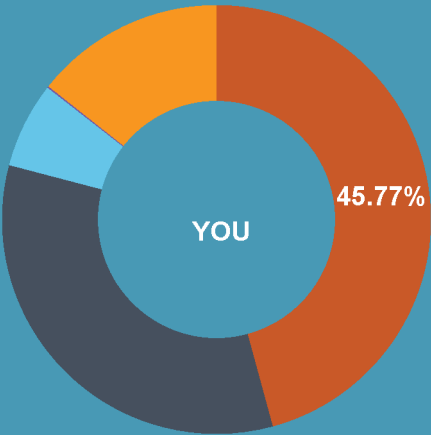
## Why do I care?

Comparing Revenue Categories over time allows insight into the growth (or decline) of particular revenues as they relate to the entire District. When comparing against other entities, the District can see if they are collecting more or less of a particular revenue source so that they can make informed decisions when it comes to their tax rate and rate order, or even subsidizing other revenue sources.

## SPOTLIGHT ON YOUR NEIGHBORS



District Revenue - Property Tax



What is this?

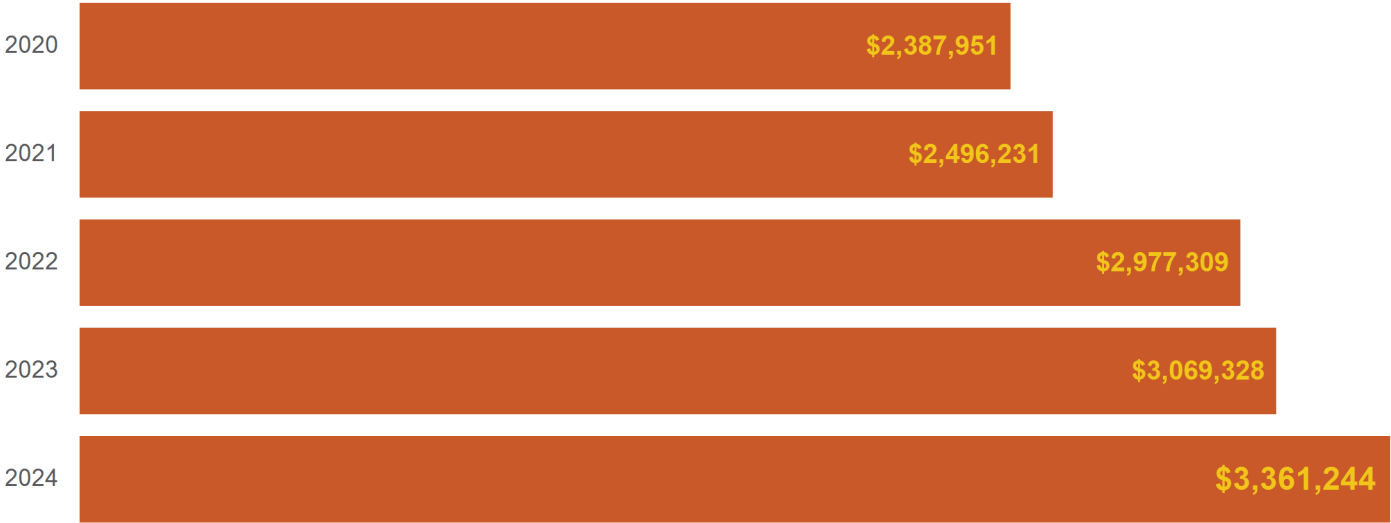
Property Tax Revenues are the amount of tax revenue a District receives into its General Operating Fund. It is calculated by multiplying the Total Taxable Value by the Maintenance Tax Rate set by the Board of Directors then divided by 100.

Why do I care?

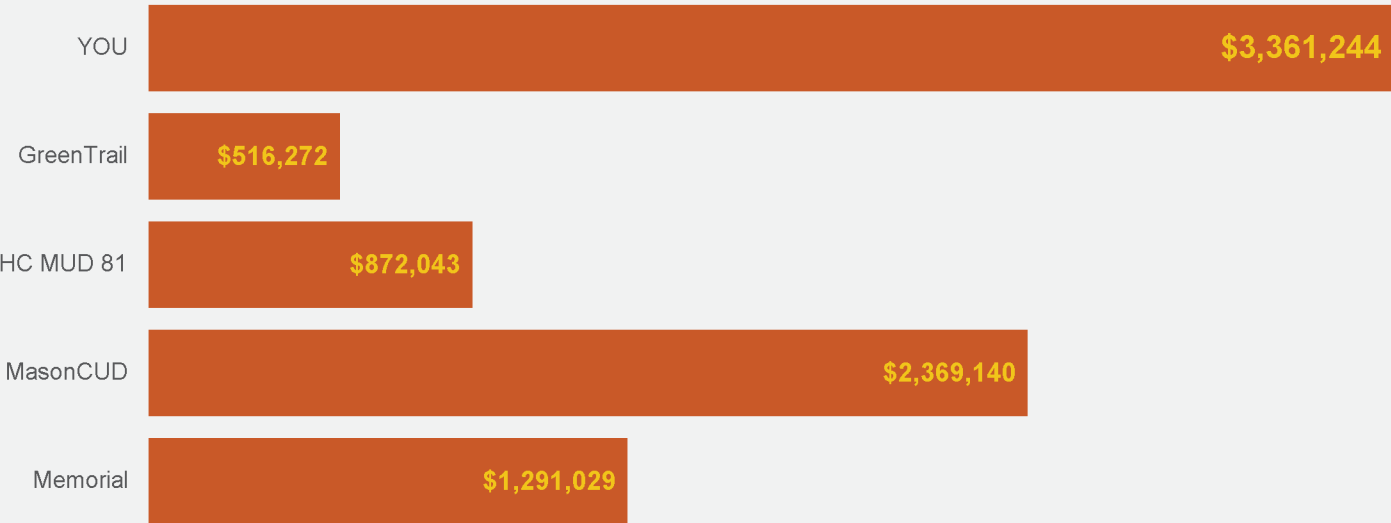
Property Tax Revenues can be one of the largest revenue components of the District. It can be used to help cover the cost and maintenance of existing facilities and create reserve for future capital costs which is essential for solid fiscal health.

Nottingham: 5 YEAR HISTORY

PROPERTY TAX



SPOTLIGHT ON YOUR NEIGHBORS



# District Revenue - Sales Tax



### What is this?

Districts may enter into a Strategic Partnership Agreement in a City that offers a rebate of sales tax back to the District. Receipts from Sales Tax are placed in the General Operating Fund. Note that a District needs retail development of at least 4 businesses to receive Sales Tax revenue.

### Why do I care?

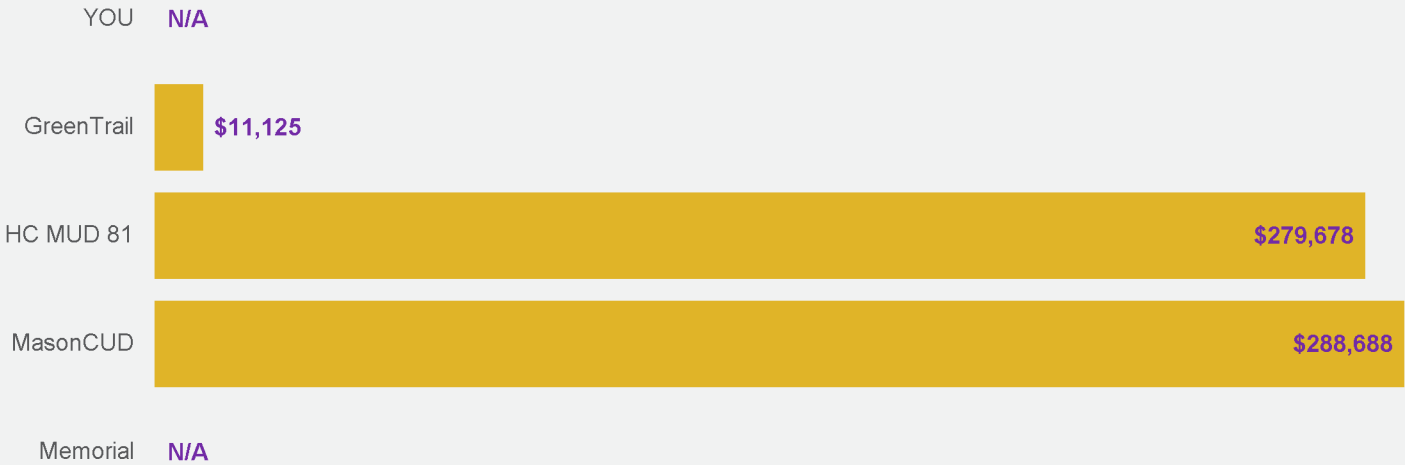
Districts that have commercial property that generate sales tax may be in the position to enter into an agreement that provides the District with a portion of Sales Tax generated within its boundaries. This can be an additional source of revenue that may help reduce tax and water rates within the District.

## Nottingham: 5 YEAR HISTORY

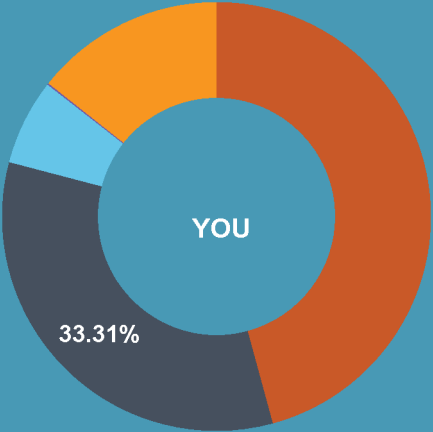
SALES TAX

2020	N/A
2021	N/A
2022	N/A
2023	N/A
2024	N/A

## SPOTLIGHT ON YOUR NEIGHBORS



District Revenue - Water Service



YOU

33.31%

**What is this?**

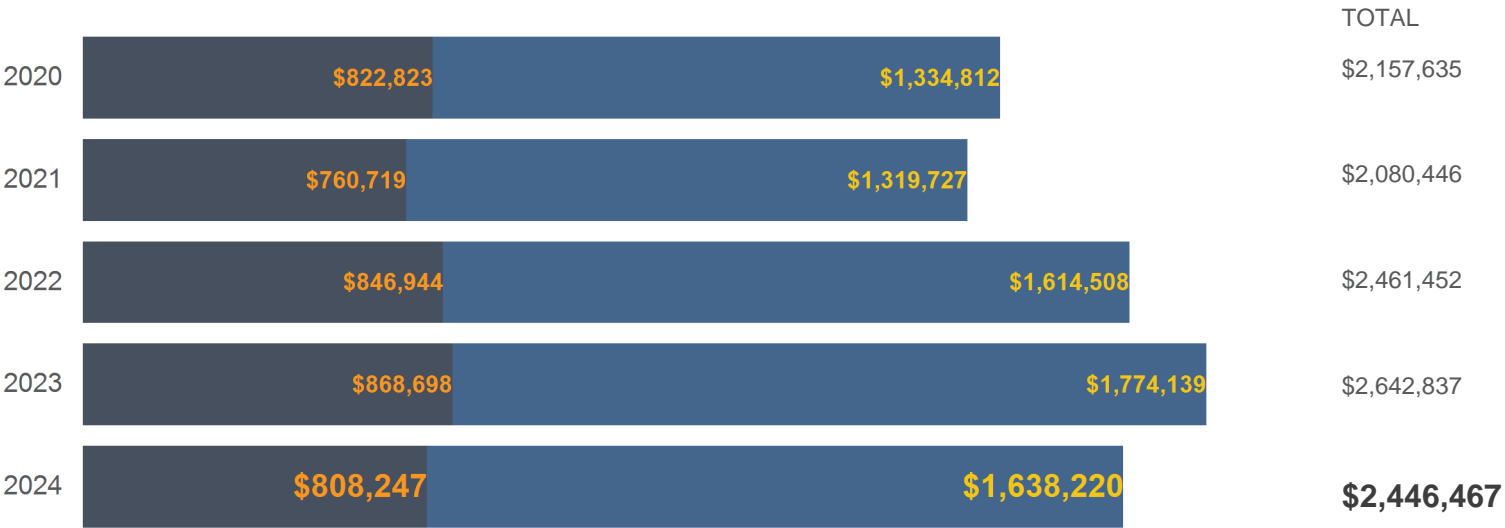
Water Service Revenue includes revenue streams generated from Water (which may include Regional Water Authority fees), Basic Service and Surface Water.

**Why do I care?**

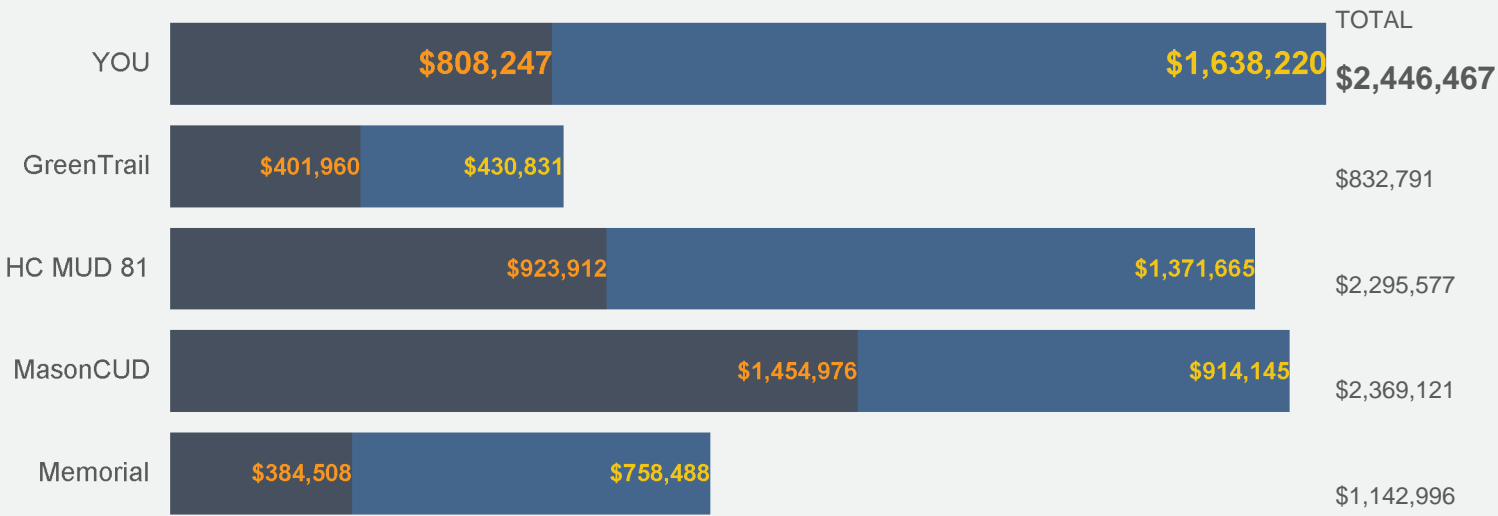
One of the primary functions of the District is providing water at a reasonable rate. Noticing trends in billing and corresponding usage can indicate changes that the Board can monitor for updates to the District's Rate Order.



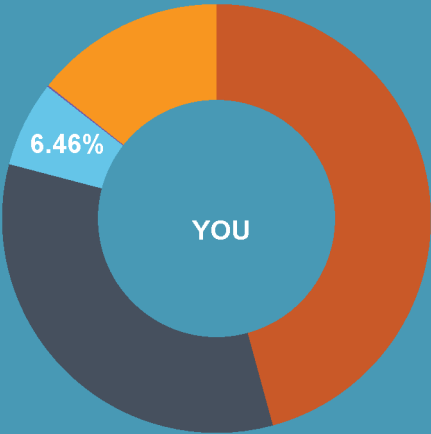
Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



## District Revenue - Wastewater Service



### What is this?

Wastewater Service Revenue includes revenue streams generated from Wastewater Service and Basic service. Some Districts add in the cost of Garbage/Solid Waste Collection into the monthly sewer rate, as doing this saves the residents the Sales Tax on the garbage rate.

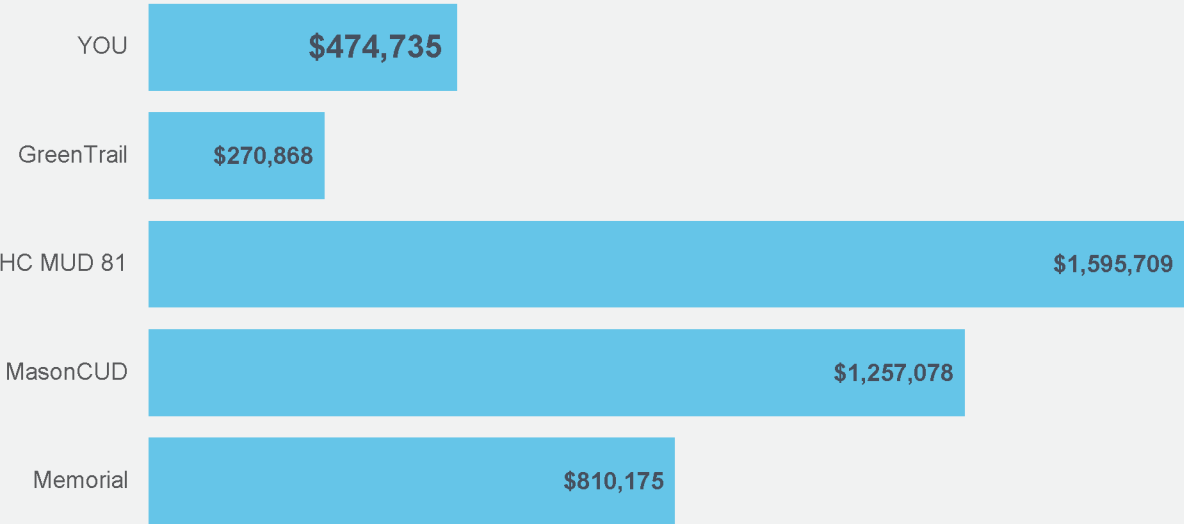
### Why do I care?

One of the primary functions of the District is providing wastewater service at a reasonable rate. Noticing trends in billing and corresponding usage can indicate changes that the Board can monitor for updates to the District's Rate Order.

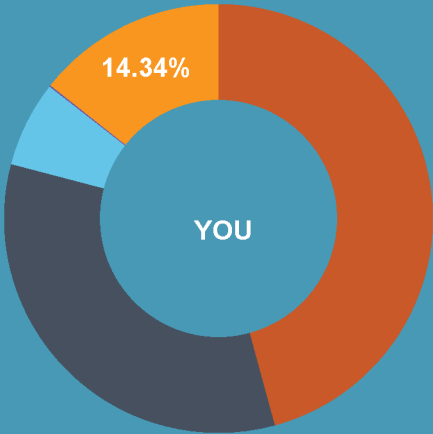
### Nottingham: 5 YEAR HISTORY



### SPOTLIGHT ON YOUR NEIGHBORS



District Revenue - Administrative



What is this?

The Administrative Revenue category includes revenues generated through Penalty and Interest, Investment Earnings and anything categorized as Miscellaneous.

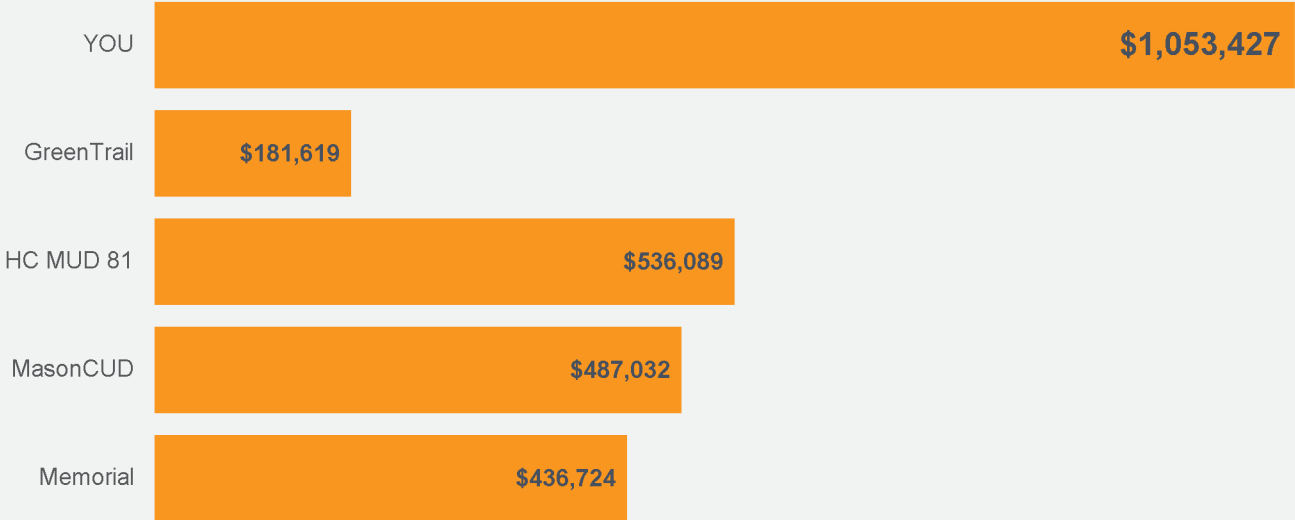
Why do I care?

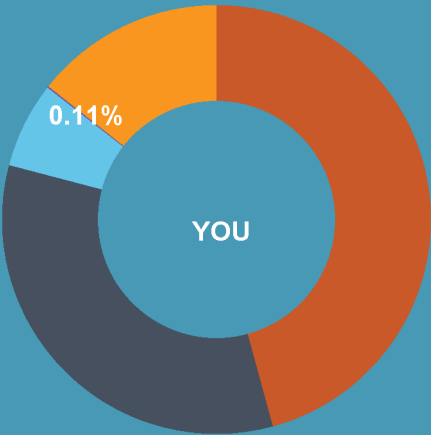
Administrative Revenue can be a source of income to ensure that the financial operations of the District are being managed efficiently. Investment interest is an easy way to generate additional funds. Penalties and interest ensure that customers are incentivized to pay their water bills on time.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS





What is this?

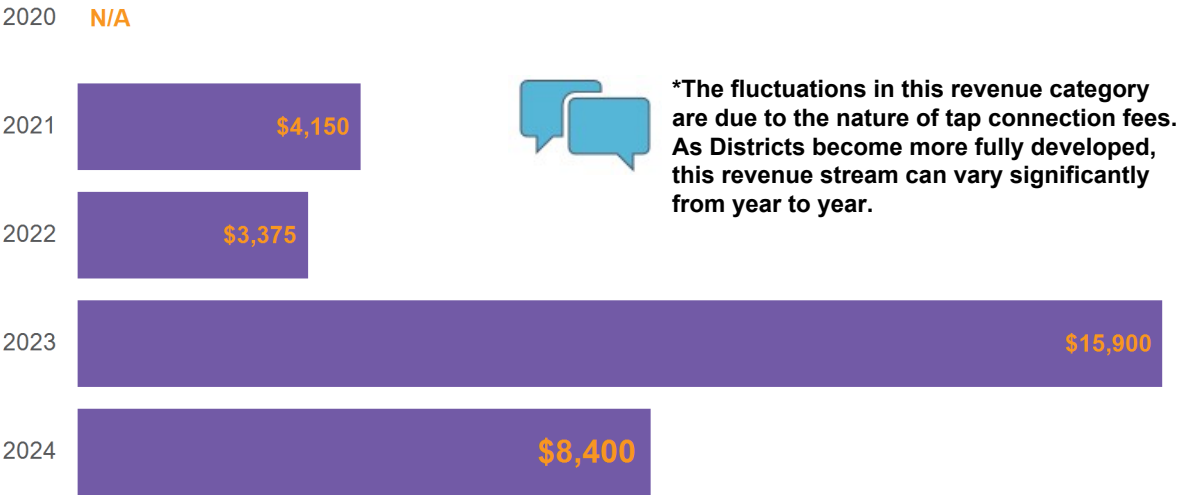
The Other Revenue category includes revenue streams generated by any unique revenue lines, such as tap connections and fees, proceeds from sales, capital contributions, settlement proceeds and services to other districts.

Why do I care?

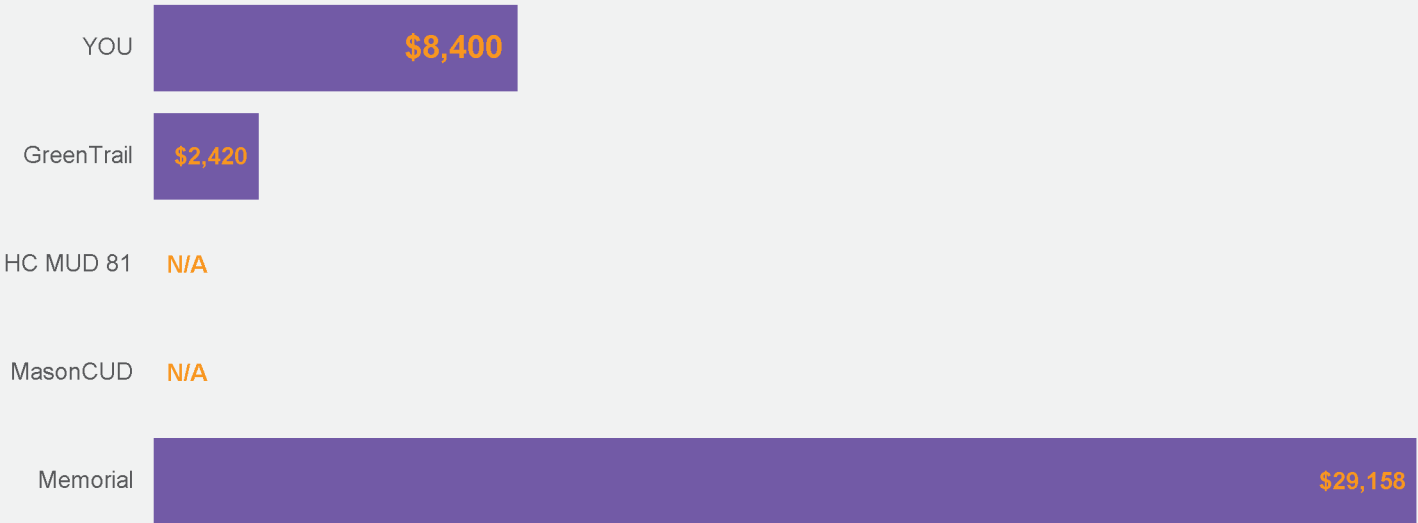
There are additional sources of revenue outside the major categories that can be material to the operations of the District. If these revenue sources become a regular source of income, it can help reduce tax and water rates, or help build up surplus reserves in the General Operating Fund.

Nottingham: 5 YEAR HISTORY

OTHER



SPOTLIGHT ON YOUR NEIGHBORS



# District Revenue - Parks & Recreation



### What is this?

The Parks and Recreation Revenue category includes all revenues generated by Parks, Pools and Concessions.

### Why do I care?

Districts that provide parks and recreational facilities may include a fee back to the customers for the use of the facilities. Districts should ensure that the costs of providing for pools and recreational facilities are being covered by revenue associated with the amenity.

## Nottingham: 5 YEAR HISTORY

2020	N/A
2021	N/A
2022	N/A
2023	N/A
2024	N/A

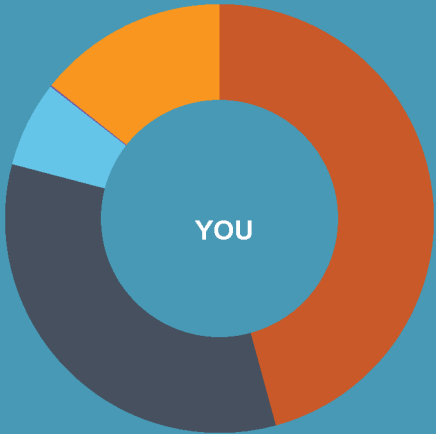
PARKS & RECREATION

## SPOTLIGHT ON YOUR NEIGHBORS

YOU	N/A
GreenTrail	N/A
HC MUD 81	N/A
MasonCUD	\$52,822
Memorial	N/A



District Revenue - Fire Protection



What is this?

Districts may include a specific line item in their Rate Order that is either mandatory or voluntary to provide for Fire Protection services. This revenue is collected by the District and remitted to the City, Fire Department or Emergency Services District ("ESD"), that provide services to the District.

Why do I care?

Not all Fire Department or Emergency Services Districts have enough funds to operate effectively. Adding a specific line item to the bill to support the entity may help lower a tax rate or fees imposed by the Fire Department or ESD.

Nottingham: 5 YEAR HISTORY

2020	N/A
2021	N/A
2022	N/A
2023	N/A
2024	N/A

FIRE PROTECTION

SPOTLIGHT ON YOUR NEIGHBORS

YOU	N/A
GreenTrail	N/A
HC MUD 81	N/A
MasonCUD	N/A
Memorial	N/A

# District Expense - Summary

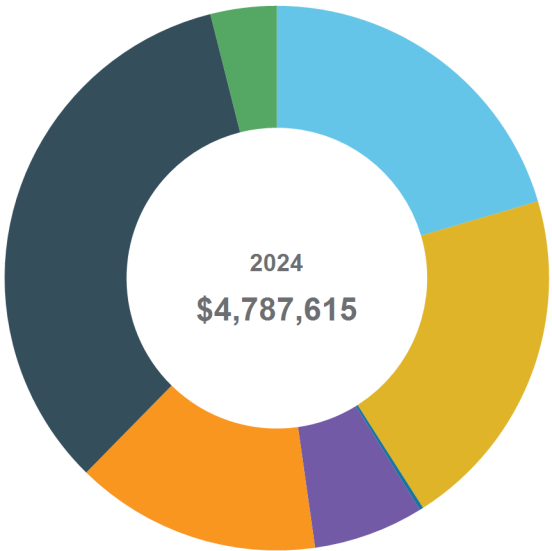
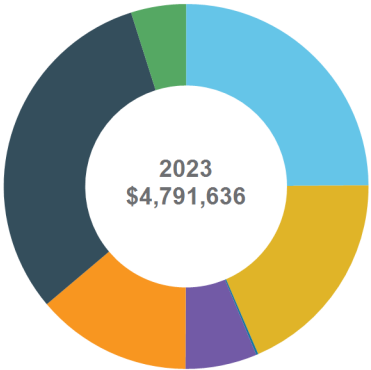
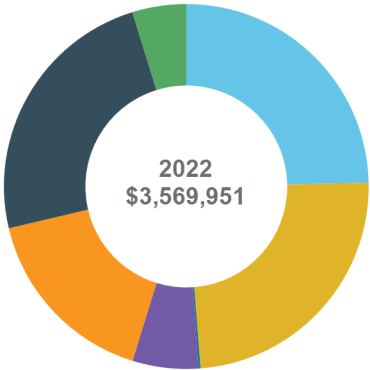
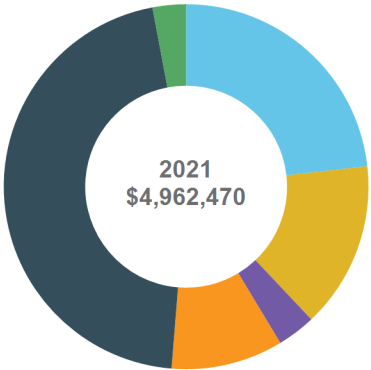
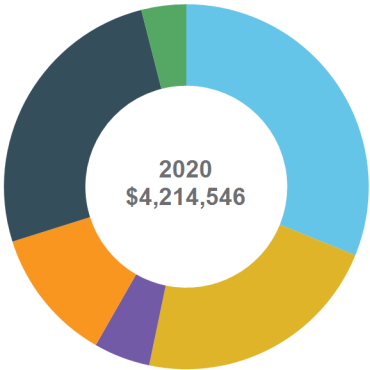
## What is this?

Total District Expenses are all the expenses of the District which are generated from a variety of sources. Grouping these expenses into major Expense Categories allows for a simpler overall perspective to evaluate.

## Why do I care?

Comparing Expense Categories over time allows insight into the growth (or decline) of particular expenses as they relate to the entire District. When comparing against other entities, the District can see if they are spending more or less of a particular expense so that they can make informed decisions on the operations of the District, including subsidizing other expense categories.

## Nottingham: 5 YEAR HISTORY



- PURCHASED SERVICES
- MAINTENANCE & REPAIRS
- SOLID WASTE/GARBAGE
- UTILITIES
- ADMINISTRATIVE / OTHER

- CAPITAL OUTLAY
- SECURITY
- PARKS & RECREATION
- FIRE PROTECTION

## District Expense - Summary

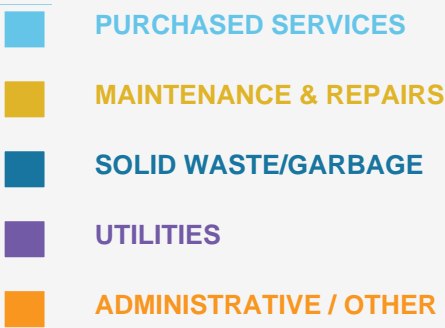
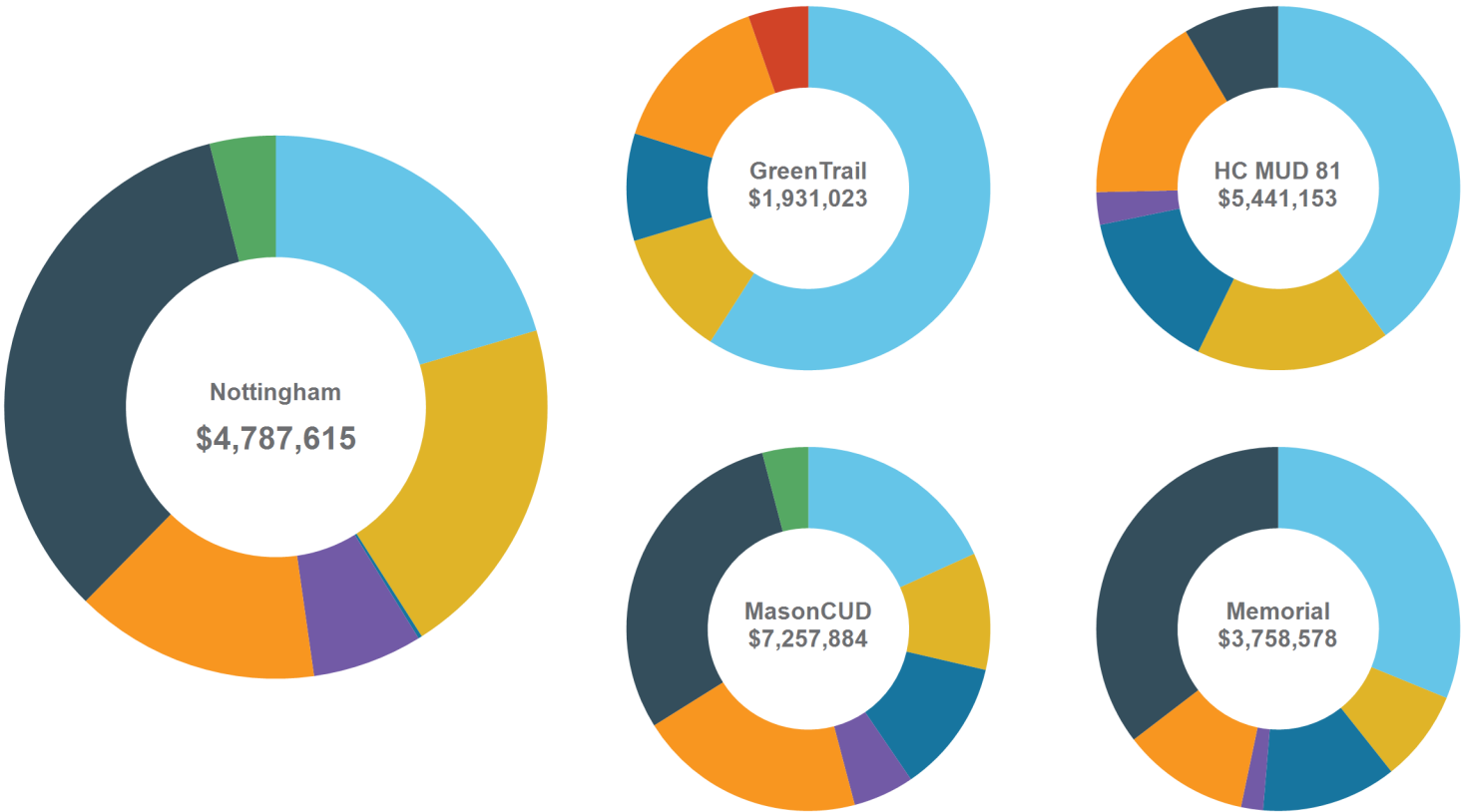
### What is this?

Total District Expenses are all the expenses of the District which are generated from a variety of sources. Grouping these expenses into major Expense Categories allows for a simpler overall perspective to evaluate.

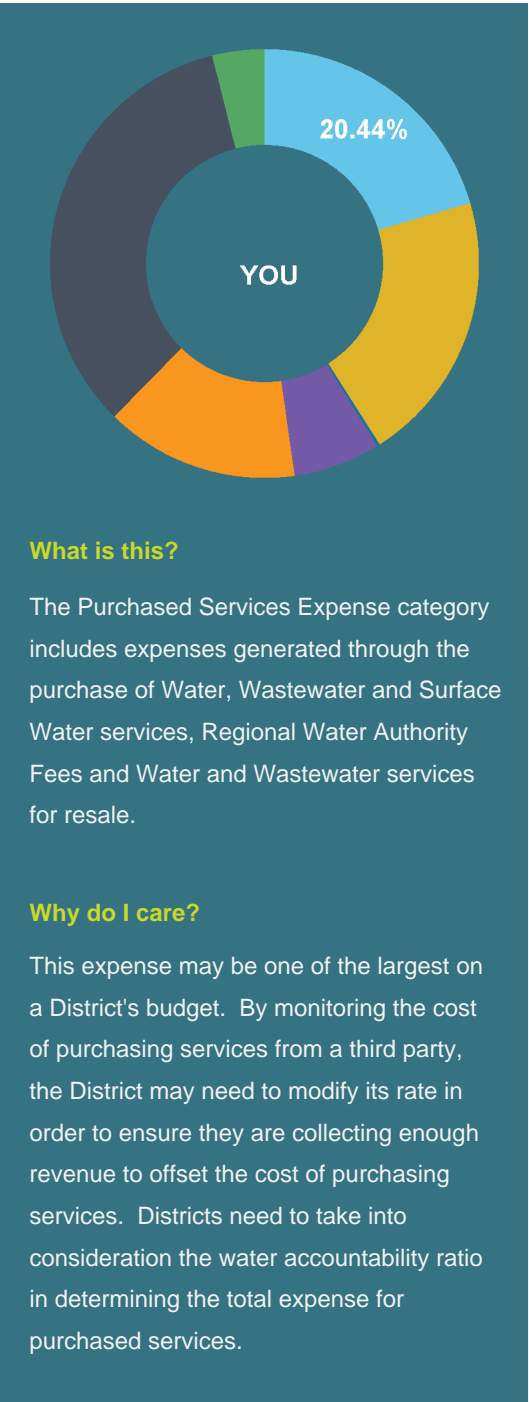
### Why do I care?

Comparing Expense Categories over time allows insight into the growth (or decline) of particular expenses as they relate to the entire District. When comparing against other entities, the District can see if they are spending more or less of a particular expense so that they can make informed decisions on the operations of the District, including subsidizing other expense categories.

### SPOTLIGHT ON YOUR NEIGHBORS



District Expenses - Purchased Services



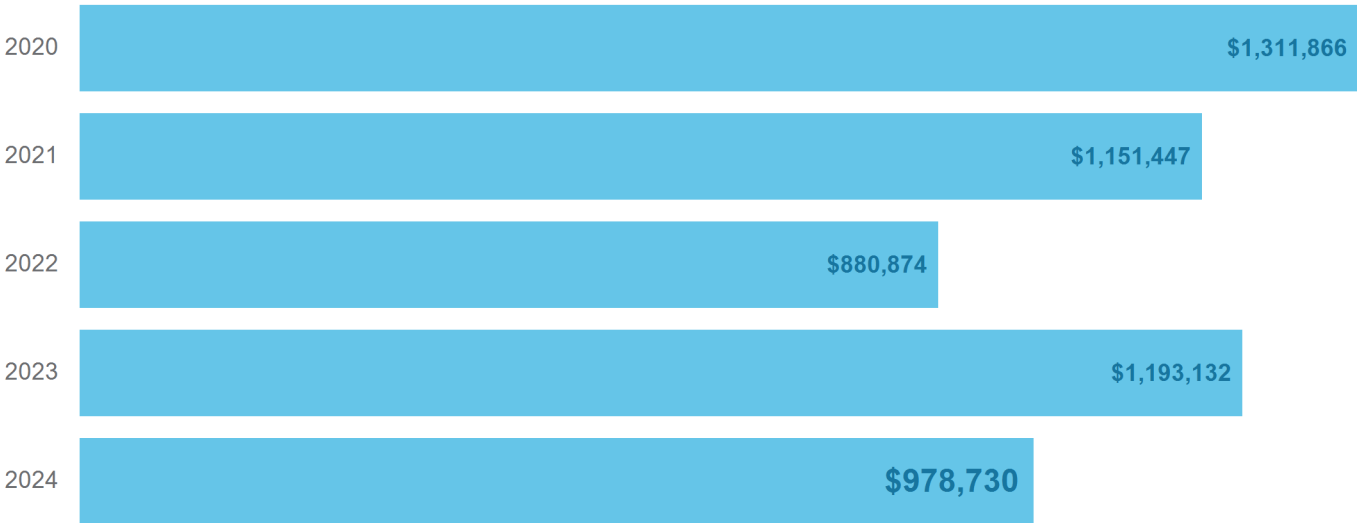
What is this?

The Purchased Services Expense category includes expenses generated through the purchase of Water, Wastewater and Surface Water services, Regional Water Authority Fees and Water and Wastewater services for resale.

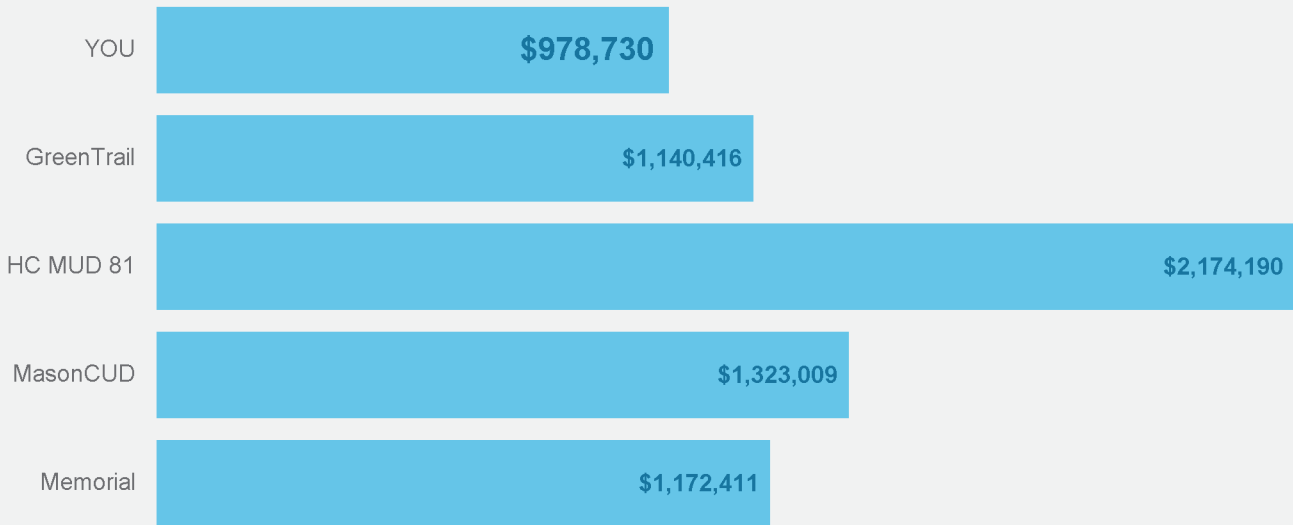
Why do I care?

This expense may be one of the largest on a District's budget. By monitoring the cost of purchasing services from a third party, the District may need to modify its rate in order to ensure they are collecting enough revenue to offset the cost of purchasing services. Districts need to take into consideration the water accountability ratio in determining the total expense for purchased services.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



## District Expenses - Maintenance & Repair



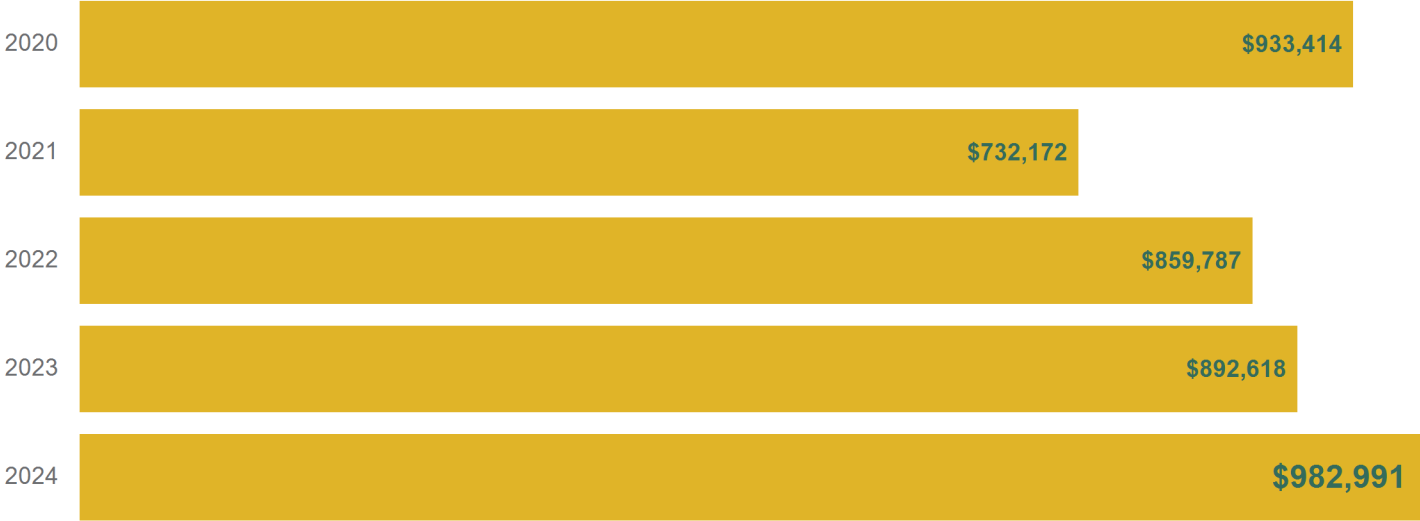
**What is this?**

The Maintenance and Repair Expense category includes expenses related to the upkeep of the facilities operated by your District. This can include repairs to main lines, service calls, meter replacement, preventative maintenance, as well as maintenance and repairs to plant facilities.

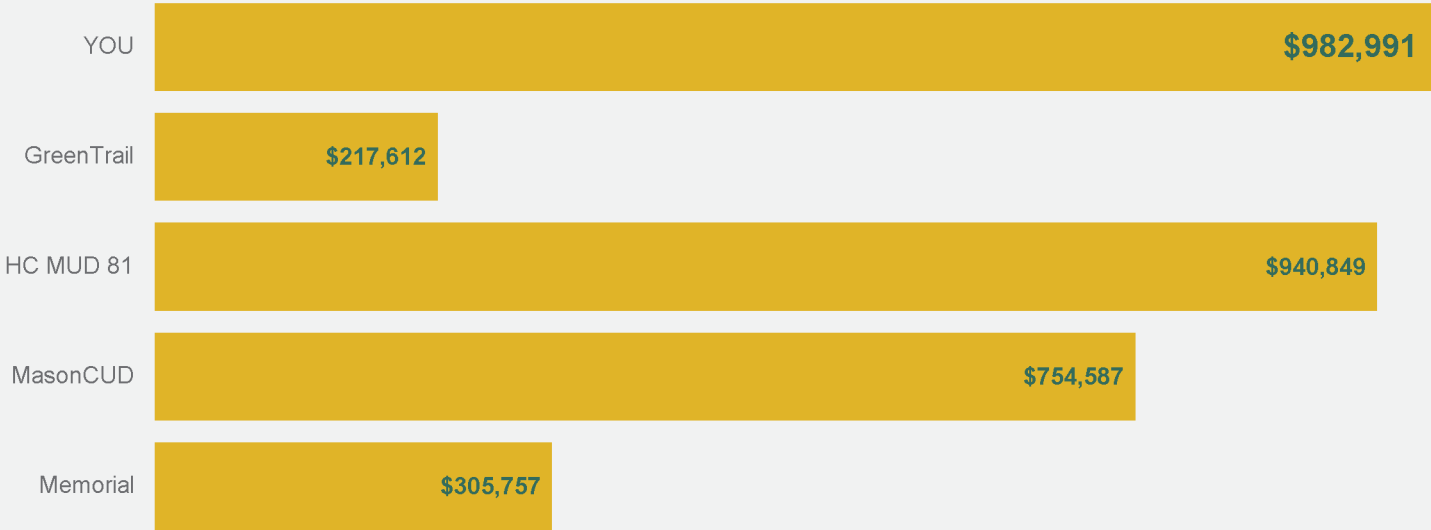
**Why do I care?**

Understanding where you are spending maintenance and repair money can give you a clear picture of the state of the different operating components of your District. You will spend more money as facilities age and knowing when to repair and when to replace will ultimately save you money.

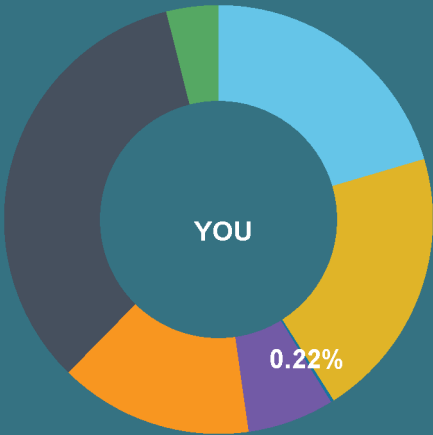
Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



# District Expenses - Solid Waste/Garbage



What is this?

The Solid Waste/Collection Garbage Expense category includes all expenses incurred through garbage collection, recycling and any other associated fees typically billed on a per customer basis.

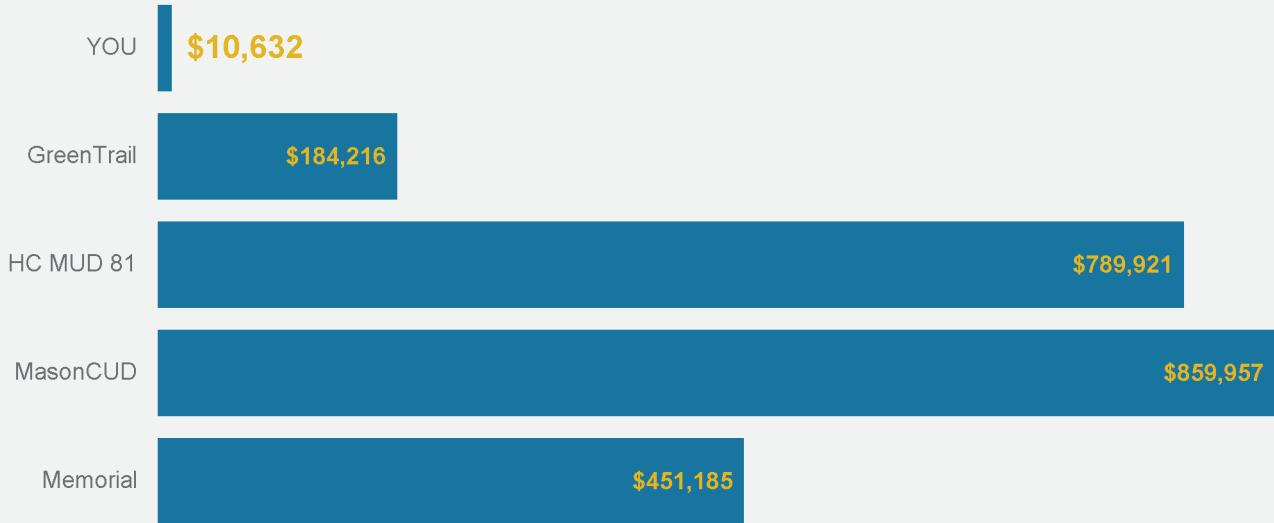
Why do I care?

Besides the color and taste of water, garbage collection is the second most important issue raised by customers. Monitoring the service and adjusting the rate order for annual increases by the vendor assures that customers are happy.

Nottingham: 5 YEAR HISTORY

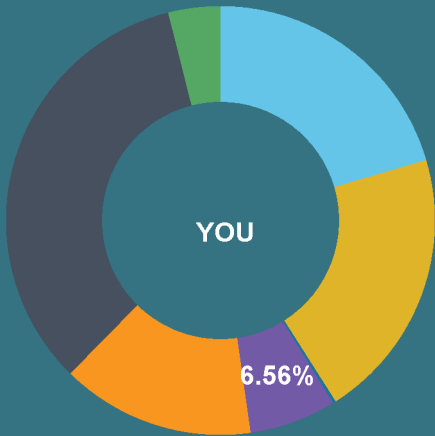


SPOTLIGHT ON YOUR NEIGHBORS



OPERATIONS

## District Expenses - Utilities



What is this?

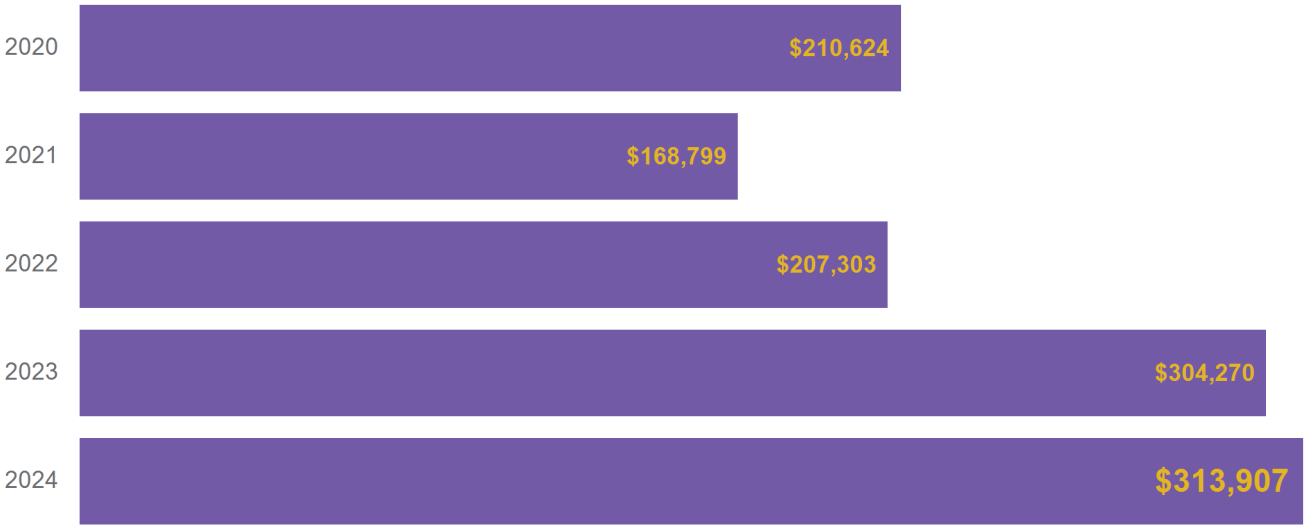
The Utility Expense category includes all expenses from electricity, telephone and gas.

Why do I care?

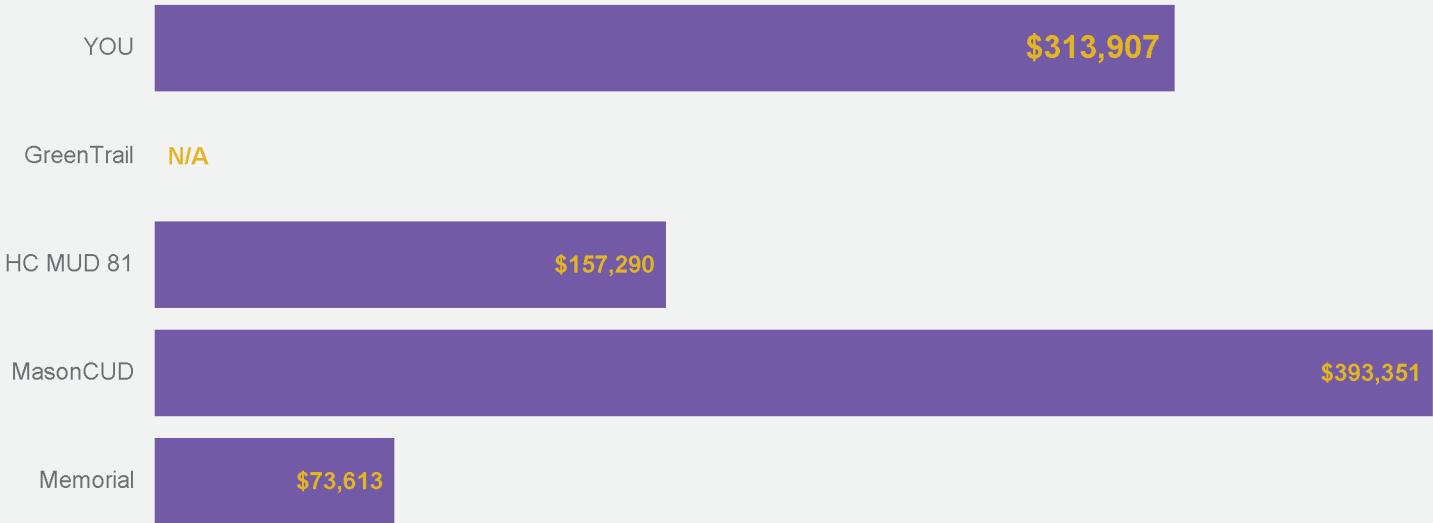
For Districts that maintain water plants and/or sewer plants and streetlights, electricity can be a significant annual expense in the budget. Working to ensure a low cost of electricity by purchasing electricity contracts into the near term will provide the District budget certainty.

Nottingham: 5 YEAR HISTORY

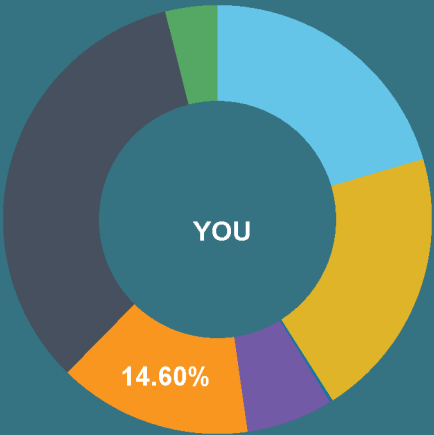
UTILITIES



SPOTLIGHT ON YOUR NEIGHBORS



District Expenses - Administrative/Other



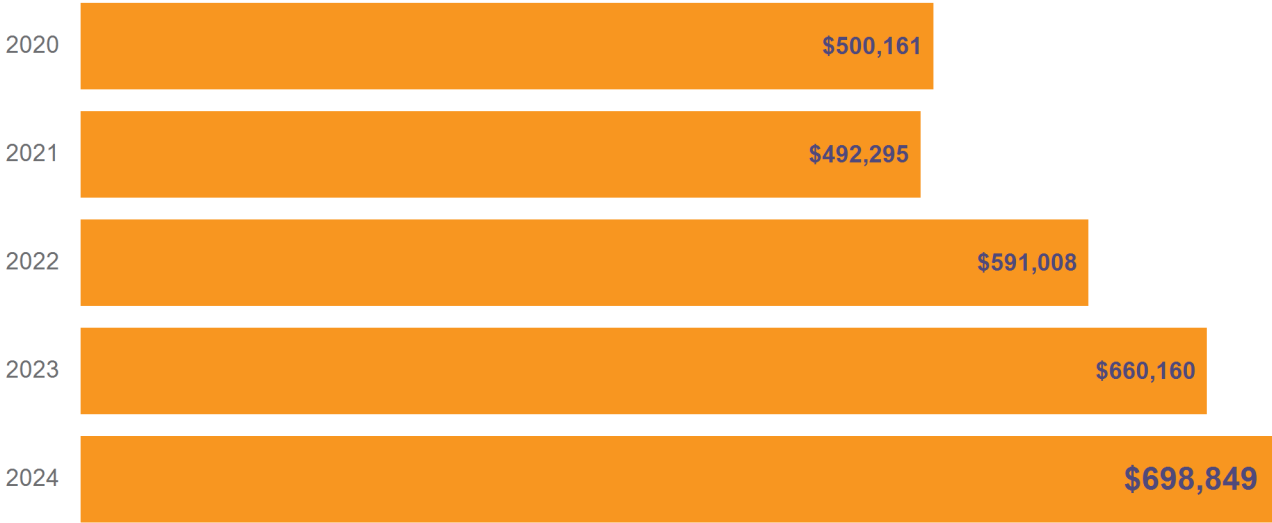
What is this?

The Administrative and Other Expense category includes expenses generated through the administrative side of the District. This can include contracted expenses, office supplies, postage, insurance and any other miscellaneous expense.

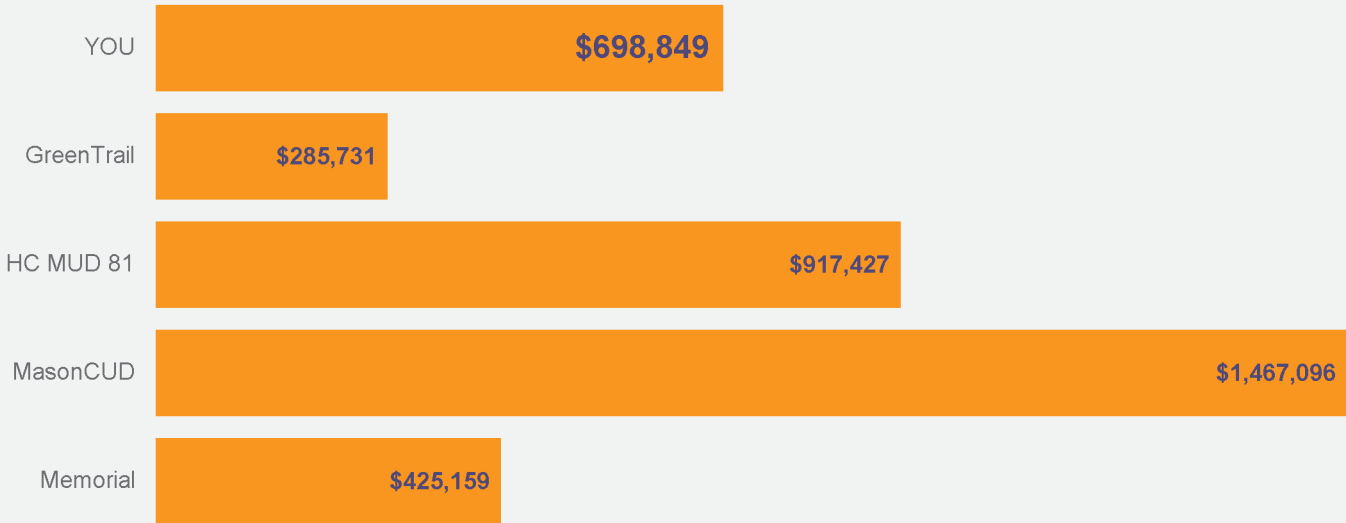
Why do I care?

Knowing where the District is spending its money is always important. Keep an eye on the Administrative/Other Expenses to ensure they are in line with budget and not getting excessive.

Nottingham: 5 YEAR HISTORY

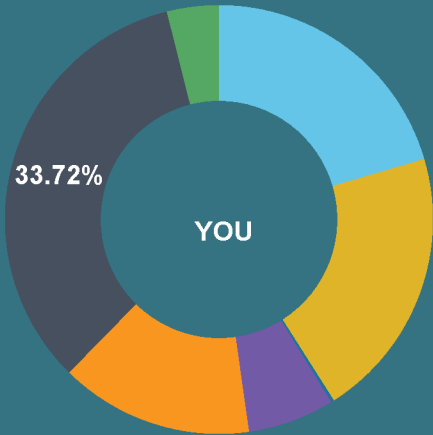


SPOTLIGHT ON YOUR NEIGHBORS





## District Expenses - Capital Outlay



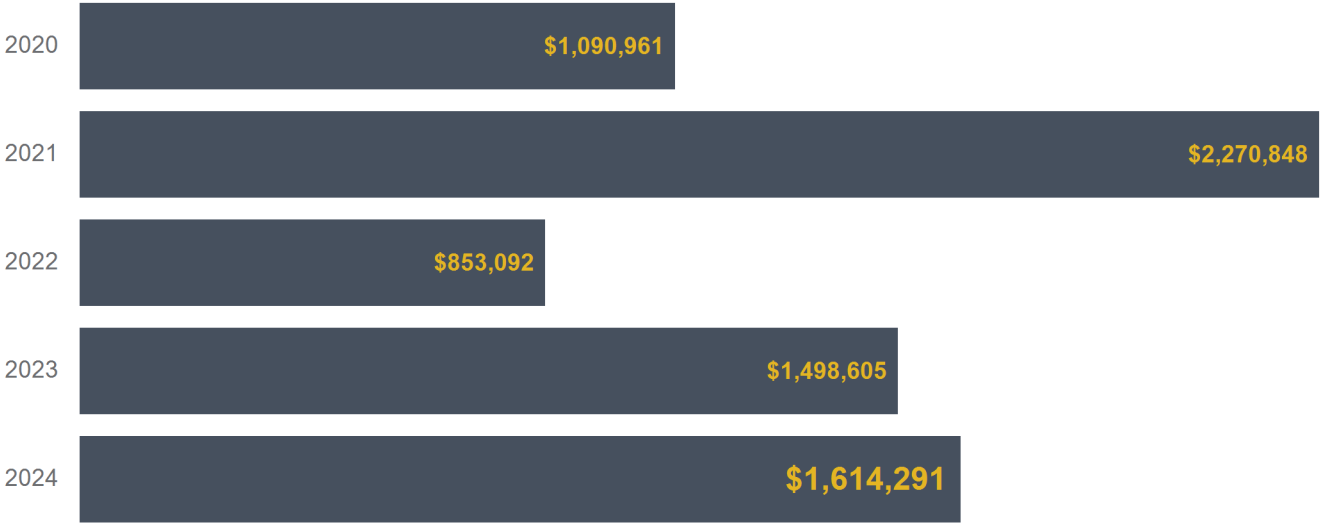
### What is this?

When a major project becomes more permanent in nature, the accountant designates this expense as capital outlay. Normal repairs and maintenance typically do not qualify as capital outlay.

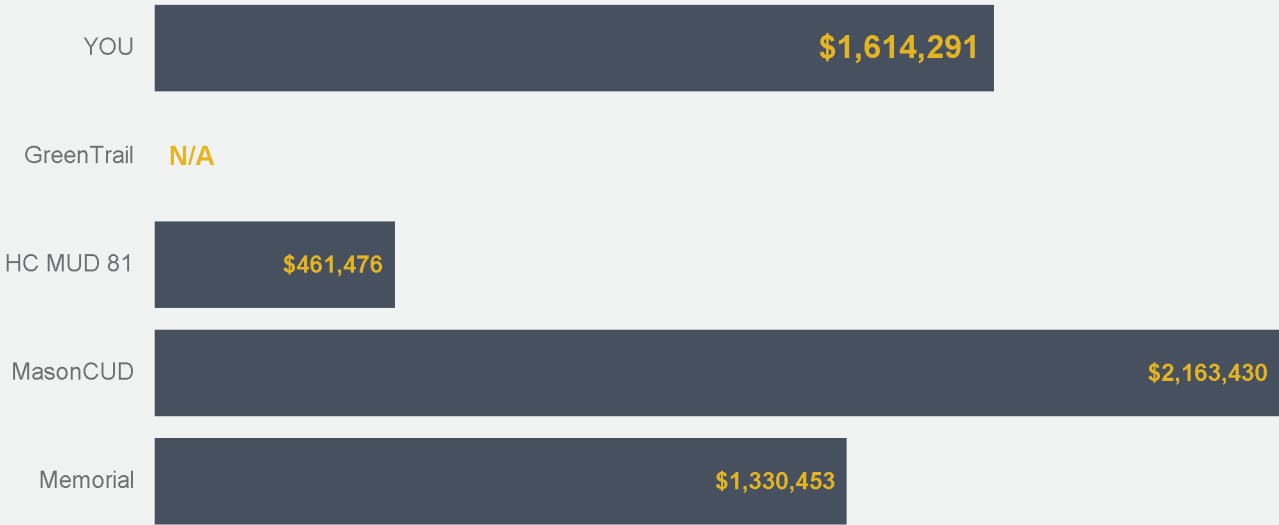
### Why do I care?

As a District ages, capital projects and infrastructure that may have been funded with bonds begin to require repair and replacement. These costs can be material. Districts are advised to develop a budget to build up certain operating reserves for this capital improvement/replacement plan so that when these projects are required it does not financially impact the District negatively.

### Nottingham: 5 YEAR HISTORY



### SPOTLIGHT ON YOUR NEIGHBORS



## District Expenses - Security



### What is this?

The Security expense category includes expenses related to contracting with law enforcement to add additional oversight in the District. This may include contracting with the local constable, sheriff, city or independent security contractors.

### Why do I care?

While the District has obligations by the County or City for law enforcement, some Districts add in additional hours to discourage crime and increase security. By comparing your crime report to others in the area, a District can benefit from seeing what, if any, additional security measures may be needed.

### Nottingham: 5 YEAR HISTORY

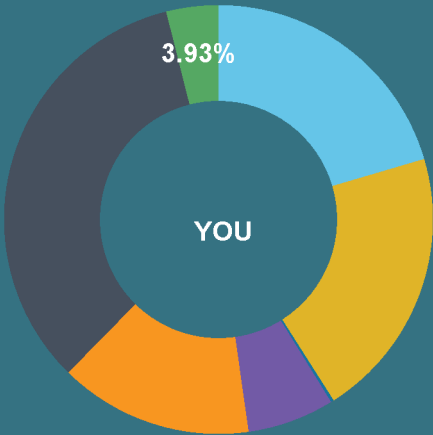


2020	N/A
2021	N/A
2022	N/A
2023	N/A
2024	N/A

### SPOTLIGHT ON YOUR NEIGHBORS

YOU	N/A
GreenTrail	\$103,048
HC MUD 81	N/A
MasonCUD	N/A
Memorial	N/A

District Expenses - Parks & Recreation



What is this?

The Parks and Recreation Expense category includes any expense incurred from running and maintaining the parks, pools and recreational facilities of your District.

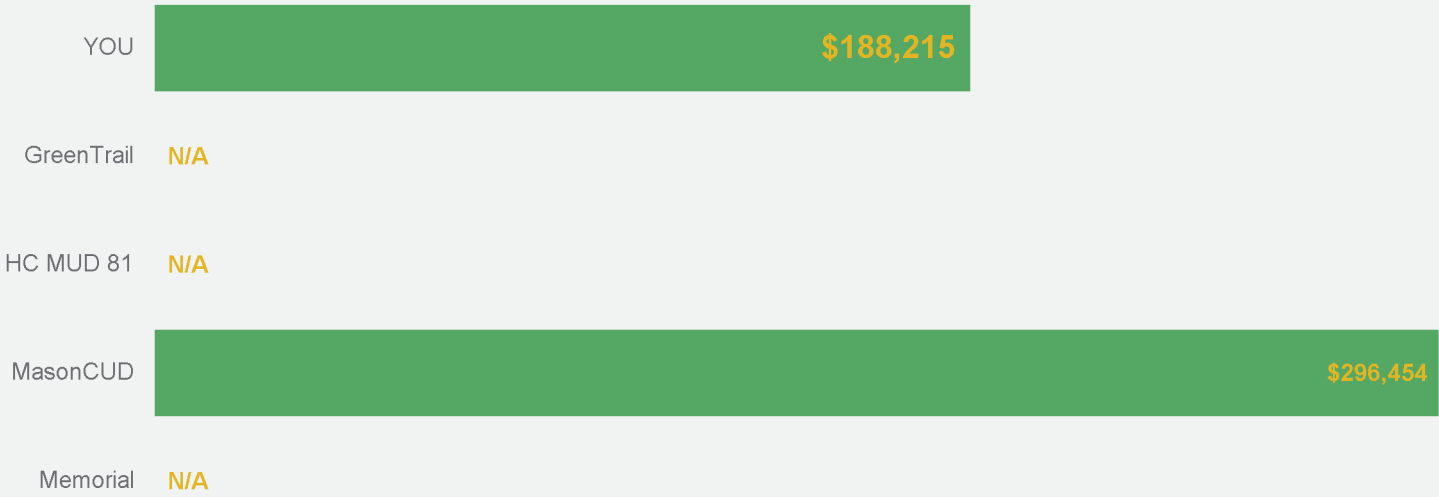
Why do I care?

Districts that provide parks and recreational facilities may include a fee back to the customers for the use of the facilities. Districts should ensure that the costs of providing the pools and recreational facilities are being covered by revenue associated with the amenity.

Nottingham: 5 YEAR HISTORY



SPOTLIGHT ON YOUR NEIGHBORS



## District Expenses - Fire Protection



**What is this?**

The Fire Protection Expense category includes any expense incurred from providing Fire Protection services to the District. Many times this cost is for monthly charges for the District's share of the Fire Protection services from the Master District, City or Fire Department.

**Why do I care?**

Districts that provide Fire Protection may include a fee back to customers to provide services to the District. These types of agreements are usually entered into with another District, City or Fire Department with terms and conditions under which the City will provide fire protection to the District. The charges associated with this service are usually charged per connection.

Nottingham: 5 YEAR HISTORY

2020	N/A
2021	N/A
2022	N/A
2023	N/A
2024	N/A

FIRE PROTECTION

SPOTLIGHT ON YOUR NEIGHBORS

YOU	N/A
GreenTrail	N/A
HC MUD 81	N/A
MasonCUD	N/A
Memorial	N/A