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## Municipal Water Works Operating Data for Tennessee

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*Municipal Technical Advisory Service*

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*Water Works*

The University of Tennessee

May 1960

**MUNICIPAL  
WATER WORKS  
OPERATING DATA  
FOR TENNESSEE**

W. T. CHAFFIN AND M. U. SNODERLY

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**Municipal Technical Advisory Service,  
Division of University Extension**

in cooperation with the

**Tennessee Municipal League**

*University of Tennessee, Knoxville,  
Tennessee / rule*

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T A B L E   O F   C O N T E N T S

	Page
Foreword . . . . .	i
Highlights of Survey Results . . . . .	1
Summary of Survey Results and Comments . . . . .	2-8
Copy of Survey Form . . . . .	9
 Tabulation of Results	
Cities over 100,000 . . . . .	10-14
Cities 5,000 to 35,000 . . . . .	10-14
Cities 2,500 to 5,000 . . . . .	15-19
Cities 1,000 to 2,500 . . . . .	15-24

## F O R E W O R D

This is a tabulation and interpretation of the results of a survey made by MTAS in the fall of 1959 designed to obtain statistical information on the operation of municipally-owned water utilities in the State. The questionnaire is reproduced on page 9.

Comparing some of these data is most difficult because of combined financing of water and sewer services in some cities. An effort has been made to mark with a star (\*) unallocable water and sewer amounts in the tabulations.

Another problem encountered in making comparisons involves the area of inflation. For instance, the fixed assets of a system and plant built in the 1930's would be much lower than a similar project built in the late 1950's. The same problems are encountered in comparing gravity systems with those requiring pumping systems; wells only with those requiring treatment plants; systems in sandy loam areas with those in rocky areas; and cities serving small compact areas with those serving large sparsely settled areas. These, and other factors not mentioned, add to the difficulty of evaluating per capita or per customer averages and other comparative data.

We wish to thank all those who took the time to provide answers to our questionnaire.

- The authors -



MUNICIPAL WATER WORKS OPERATING DATA FOR  
TENNESSEE CITIES - 1959 Edition

Behind every story of community progress or community decline is the story of its water system. An adequate supply of fresh, potable water and efficient management of municipal water systems have become fundamental necessities for every community in Tennessee. Our water systems face the challenge of recognizing and eliminating deficiencies in the existing systems and obtaining realistic rate schedules that will finance adequately the needed expansion programs.

This statewide study of water utilities is designed to give readers the facts of the situation and perhaps point out courses of action necessary in many communities to meet present and future needs.

Here are a few highlights of the survey results:

- 88% of Tennessee cities over 1,000 reported.
- Half the water systems are operated as a department of the city government.
- In over three-fourths of the cities, the water and sewer utilities are operated by the same body.
- 68% of the cities have adopted a sewer service charge.
- About one-fourth have a satisfactory minimum water loss while one-third do not know the amount of loss.
- Only one in six pays the city an in lieu tax.
- Three out of four charge more for water sold outside the city.
- 62% have changed rates in the last five years and 19% have not changed in over 10 years.
- 60% of the cities require some contribution from the subdivider on main extensions; 71% of these give no refunds.
- At least six cities do not obtain title to water lines before turning in city water.
- About half the cities have adopted and printed rules and regulations.
- 458,825 customers are served by the 110 cities which reported, and they pay almost \$21 million per year for water service.

S U M M A R Y   O F   S U R V E Y   R E S U L T S

There are 140 cities in the State over 1,000 in population. Of these 14 do not own their water works and one has no water service, leaving 125 municipal systems. In August 1959 a 30-question form was sent to the managers or superintendents of these 125 systems, and 110, or 88%, replied. In 1957, 119 were sent and 65, or 54.6%, replied. Thus the response has increased 69%.

Cities	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
Number of cities	3	37	29	56	125
Number reporting	3	35	29	43	110
Per cent reporting	100%	95%	100%	77%	Av. 88%

Since 45 more cities responded this time comparisons of some items will not be meaningful. Much more information was obtained in the 1959 survey, so meaningful comparisons may be possible in future editions of this series.

ADMINISTRATION OF WATER UTILITY

	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
<u>1. Water Utility operated by?</u>					
A Dept. of City	1	16	14	25	56
Water Board (or Commission)	0	14	8	12	34
Utility Board	2	5	7	6	20
Total no. of cities	3	35	29	43	110

COMMENTS: Thus roughly half of the cities operate the water works as a department; 30% turn the operation over to a water board and the remaining 20% to a board with other utilities. There is no significant change in this since the 1957 survey.

<u>2. Does water utility also operate sewer utility?</u>					
Yes	1	28	24	23	76
No	2	6	5	5	18
No Sewer System	0	1	0	15	16
Total no. of cities	3	35	29	43	110

COMMENTS: - This shows that the water utility and sewer utility are most always operated by the same department or board (77.5%).



	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
<b>3. Sources of sewer utility operating funds?</b>					
Sewer Service charge	1	24	21	18	64
Water Revenue	1	3	3	3	10
General Fund	1	7	5	7	20
No Sewer System	0	1	0	15	16
Total no. of cities	3	35	29	43	110

**COMMENTS:** Sewers are financed by 68% of the cities by a sewer service charge; 12% by increasing water revenue and 20% from general funds.

<b>4. Per cent of "unaccounted for" water</b>					
% of water loss unknown	0	7	8	27	42
Over 25% loss	0	1	3	2	6
25-35% loss	0	4	3	3	10
15-25% loss	1	15	7	3	26
Less than 15%	2	8	8	8	26
Total no. of cities	3	35	29	43	110

**COMMENTS:** 42 cities (38%) have no knowledge of their water losses; 6 acknowledged that their losses are over 35%; 10 have 25-35% loss and 26 have 15-25%. Only 26 (23%) have a satisfactory minimum of loss (less than 15%). It is obvious that well over half of the cities could profit by having a water waste survey made. Reports on this question appear to be more accurate than in 1957.

<b>5. Is in lieu of tax paid to city?</b>					
Yes	1	7	7	2	17
No	2	27	19	37	85
No report	0	1	3	4	8
Total no. of cities	3	35	29	43	110

**COMMENTS:** Only 17 out of 102 reporting (16.7%) pay city an in lieu tax.

<b>6. Does water utility do own billing?</b>					
Yes	3	13	11	30	57
No	0	22	17	10	49
No report	0	0	1	3	4
Total no. of cities	3	35	29	43	110

**COMMENTS:** All the large cities do their own billing; 75% of small ones do likewise but 39 out of 63 (62%) of the middle groups do not.

<b>7. Outside rate differential?</b>					
Plus 100%	1	1	3	1	6
60-75%	0	2	2	1	5
50%	2	18	12	9	41
25-40%	0	4	6	4	14
Less than 25%	0	1	0	4	5
Plus fixed amount	0	1	3	5	9
Same	0	6	3	17	26
No outside city customers	0	0	0	2	4
Total no. of cities	3	35	29	43	110

	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
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7. (continued)

COMMENTS: 26 cities charge the same while 80 cities charge from a flat fee of 75¢ more to 100¢ more. The predominating increase is 50% as 41 cities use this differential. Since the 1957 report was issued several cities which charged the same for outside service have increased outside rates. The probabilities are that more cities will follow this trend.

8. Are rates revised periodically?

Yes	3	26	18	20	67
No	0	7	9	17	33
No report	0	2	2	6	10
Total No. of cities	3	35	29	43	110

COMMENTS: Thirty-three (or 1/3) of those reporting do not revise rates periodically. Actually the 10 which did not report should probably be added to this making 39% as the proportion which do not keep up to date in rate revisions. (Construction costs have increased an average of 5% per year for many years,) Small rate increases every few years may be justified in some cases.

9. Dates last two revisions in rates.

Last Revision					
1959	0	3	5	7	15
1958	1	4	5	2	12
1957	0	6	1	7	14
1956	1	1	2	6	10
1955	1	3	3	1	8
Prior to 1955	0	13	8	16	37
No report	0	7	6	16	29
Total no. of cities	3	37	30	55	125

COMMENTS: 16% have changed rates in the last year; 28% in last two years; 42% in the last three years; 53% in the last four years; and 62% of the cities (59 of 96 reporting) have changed rates in the last five years. A check of TSPC reports indicate that 23 cities of 122 (19%) have rates more than 10 years old.

10. Extension of mains financed by?

Sub-divider	1	17	7	6	31
Water utility	1	11	7	23	42
Jointly	1	7	14	10	32
No. report	0	0	1	4	5
Total no. of cities	3	35	29	43	110

COMMENTS: 30% of those reporting require subdivider to finance main extensions. About the same number share the cost jointly with the subdivider and 40% of them extend mains from water utility funds altogether.



	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
<b>11. Title to extended mains obtained at once?</b>					
Yes	3	31	27	35	96
No	0	2	1	3	6
No report	0	2	1	5	8
Total no. of cities	3	35	29	43	110

**COMMENTS:** This shows at least 6 cities do not have full control of all the mains in which the city processed water is distributed. There may be more as eight cities did not report on this question.

<b>12. Type of refunds on extended mains</b>					
No refunds	0	20	19	32	71
Tap refunds - limited time	2	5	5	4	16
Tap refunds - unlim. time	0	3	0	0	3
% Revenue - limited time	1	3	2	0	6
% Revenue - unlim. time	0	0	1	0	1
% of cost	0	1	0	0	1
% of taxes paid	0	1	0	0	1
No report	0	2	2	7	11
Total no. of cities	3	35	29	43	110

**COMMENTS:** 71% of those reporting give no refund at all when others pay for extending mains. The balance or 29% give some type of refund--tap fees, per cent of revenue, per cent of cost when area is developed or per cent of taxes paid. Four cities give a refund for an unlimited time.

<b>13. Rules and regulations adopted and printed?</b>					
Yes	3	18	9	21	51
No	0	15	20	20	55
No report	0	2	0	2	4
Total no. of cities	3	35	29	43	110

**COMMENTS:** 51 cities (48%) reported that rules and regulations have been adopted and printed. The other 55 cities have not. This is quite an increase over the 1957 report which showed only 24 cities with R & R adopted.

<b>14. Extension policies reviewed periodically?</b>					
Yes	3	24	14	16	57
No	0	6	10	19	35
No report	0	5	5	8	18
Total no. of cities	3	35	29	43	110

**COMMENTS:** 57 cities (62%) review extension policies periodically - 38% do not. Note that the larger the city the more periodic attention is given to reviewing extension policies.

	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
<u>15. Dates of last two revisions of extension policies</u>					
Extension policies revised last in:					
1959	0	5	6	6	17
1958	1	5	2	5	13
1957	0	2	3	2	7
1956	0	0	0	0	0
1955	0	3	1	1	5
1954	1	1	0	0	2
Prior to 1954	1	1	1	0	3
Not reporting	0	17	17	29	63
Total no. of cities	3	34	30	43	110

COMMENTS: Only 22 cities gave the dates of the last two revisions and 47 gave the last revision date. (Response was very poor on this question.) Forty-two have revised policies in the last five years 30 of these being in the last two years.

FINANCIAL DATA - STATUS AT END OF LAST FISCAL YEAR

<u>16. Type of accounting system?</u>					
Cash	0	12	16	35	63
Accrual	3	19	7	3	32
Semi-accrual	0	4	0	0	4
No report	0	0	6	5	11
Total no. of cities	3	35	29	43	110

COMMENTS: The larger the city the more the accrual method is used, but 63 cities out of 99 use the cash method.

<u>17. Number of water customers</u>					
Number of customers	241,914	146,747	38,022	32,182	458,865
Total no. of cities	3	35	29	43	110

COMMENTS: These 110 cities have 458,825 customers. The 64 cities recorded in the 1957 report had 356,268 customers, so two years growth and the addition of 46 cities has added 102,600 customers.

18. Amount of fixed assets.

COMMENTS: Comparison of fixed assets is not practical as it would involve too many factors but see "A" below which is based on amount of fixed assets.

<u>A. Investment per customer</u>					
High for group	\$378	\$746	\$841	\$1,096	
Low for group	293	172	142	55	
Average for group	\$333	\$349	\$365	\$ 421	

COMMENTS: Data for those cities whose water and sewer accounts are mixed were not used in making these calculations. The Oak Ridge figure (\$1,552) was not used as it is not a normal operation and if used would distort the average.



	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
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A. (continued)

In the large group Memphis is high and Knoxville is low; Millington leads the next group; Humboldt is low and Brownsville is average; Clinton is at the top for the next group, Trenton is low and Winchester is average; in the small group Westmoreland (with a new system and plant) is high, Greenfield (with wells) is low, and Norris is about average. (See comments in the fourth paragraph of the FOREWORD.)

B. Investment to obtain \$1 Gross Annual Revenue

High for group	\$8.93	\$13.00	\$16.90	\$27.20	
Low for group	6.45	3.89	3.54	1.30	
Average for group	7.69	7.72	8.10	8.59	
Total no. of cities	2	27	19	22	

COMMENTS: In the large group Memphis is high and Knoxville low; in the next group Greeneville is high and Pulaski is low; next group Manchester is high and McKenzie is low and the small group Tiptonville is high with \$27.20 and Greenfield low with \$1.30. A high investment cost per \$1 of gross annual revenue may indicate the need for a study of the rate schedule.

19. Total accumulated allowance or reserve for depreciation

With depreciation account	3	27	20	14	64
Without depreciation account	0	6	5	24	35
No. failing to answer	0	2	4	5	12
Total no. of cities	3	35	29	43	110

COMMENTS: 65% of those reporting maintain a depreciation account and 35% do not.

20. Water Bonded Debt and Notes Payable

COMMENTS: No city reported being "debt free," The city with the lowest water debt is Englewood which owes only \$5,000. Memphis has a water debt of \$10,900,000.

21. Accounts payable

COMMENTS: 29 cities reported "no" accounts payable, indicating use of the less desirable cash basis of accounting.

22. Surplus (retained earnings) amount - No comment

23. Total Revenue - amount

Total for group	\$10,395,995	\$7,551,736	\$1,775,671	\$1,178,542	\$20,901,904
Total no. of cities	3	37	28	39	104

C. Average revenue per customer per year

Water revenue only					
High	\$45.50	\$86.90	\$75.60	\$99.40	
Low	42.50	18.35	26.20	18.00	
Average	44.00	47.50	45.00	42.90	
Total no. of cities	2	28	20	39	89

	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
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C. (continued)

Combined water - sewer revenue

High	\$57.60	\$91.40	\$71.80	\$119.00	
Low	57.60	48.01	38.00	24.75	
Average	57.60	64.30	57.00	61.00	
Total no. of cities	1	9	9	12	31

COMMENTS: Water accounts are kept separate from sewer accounts in 75% of the cities (89 out of 120).

Diff. Av. W & Av. W & S	\$13.60	\$16.80	\$12.00	\$18.10
Av. increase for sewers	31%	35%	27%	42%

24. Fire hydrant rental income included in total water revenue? - No comment

25. Total operating expense

Total for group	\$7,956,001	\$5,488,779	\$1,160,692	\$846,343	\$15,451,815
No. Cities	3	37	28	39	104

Group difference

Rev. less Oper. Expense	2,439,994	2,062,957	614,979	332,199	5,450,129
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COMMENTS: Only cities which reported both revenue and expense figures were used in this tabulation. The differences in revenue and expense shown does not mean this is profit but includes reserves, operating capital, etc.

26. through 30 incl. -- are self-explanatory and no comments are deemed necessary.

Local conditions inherent in a particular water system make further comparisons of various features of the finance data shown very difficult. For example, the fact that a city has a low amount of fixed assets (as compared to a second city) does not mean necessarily that the first city has an inferior system. Comparisons of other data pose similar problems.



SECOND MTAS WATER UTILITY SURVEY

August 1959

NOTE: Please fill out and return to MTAS as soon as possible. Envelope enclosed. Thanks.

City of \_\_\_\_\_

Prepared by \_\_\_\_\_

Do you desire a copy of the tabulated results? Yes No

- M. U. Snoderly -
- W. T. Chaffin -

GENERAL

- 1. Is the water utility administered directly by a department of the city government?
2. Is the sewer utility administered by the same body as the water utility?
3. Does city make a separate charge for sewer service (other than tap fees)?
4. What percentage of water pumped (or supplied) is "unaccounted for" at present?
5. Does the utility pay a payment in lieu of tax to the city?
6. Does the water utility do its own billing?

RATES

- 7. By what percentage are rates increased for outside the city customers?
8. Are water rates periodically reviewed for adequacy?
9. Dates of last two revisions

EXTENSION POLICIES

- 10. Are extensions of water mains to new sub-divisions inside the city financed by the sub-divider, the water utility, or jointly?
11. Does water utility obtain immediate title to extended mains?
12. Are refunds made to the financer of water mains?
13. Have rules and regulations including water main extension policies been formally adopted and printed?
14. Are extension policies periodically reviewed and revised?
15. Approximate dates of last two revisions

FINANCE -- (IF SEWER UTILITY IS NOT OPERATED BY THE SAME BODY AS WATER, IGNORE "SEWER UTILITY" COLUMN)

Table with 3 columns: Question, Water Utility, Sewer Utility. Rows include accounting basis, total assets, revenue, and operating expenses.

ADMINISTRATION OF WATER UTILITIES BY TENNESSEE CITIES

GENERAL

City	Population	1. Water Utility Oper- ated by:	2. Does W. Util.also operate Sew.Util.?	3. Source of Sew.Util. Operating Funds	4. % of "Un- accounted for" Water	5. Is In- Lieu-of- Tax Paid To City?	6. Does W. Util. Do Own Billing?
Cities over 100,000 (Chattanooga does not own Water Utility)							
Memphis	488,550	UB	No	Gen.F.	18-20%	No	Yes
Nashville	176,170	Dept.	Yes	In W.B.	11%	No	Yes
Knoxville	124,769	UB	No	S.S.Ch	11.2%	Yes	Yes
Cities 5,000 to 35,000 (Alcoa, East Ridge, and Red Bank-White Oak do not own Water Utility) (Alcoa recently acquired Water Utility)							
Jackson	33,354	UB	Yes	W. Rev.	16.9%	Yes	No
Johnson City	29,011	Dept.	Yes	S.S.Ch	25-30%	No	Yes
Oak Ridge	27,387	Dept.	Yes	S.S.Ch	15%	No	Yes
Kingsport	24,540	Dept.	Yes	W.Rev. & G.F.	33% <sup>1</sup>	No	Yes
Clarksville	21,425	Dept.	Yes	S.S.Ch	20%	No	Yes
Bristol	17,785	Dept.	Yes	S.S.Ch	10%	No	Yes
Morristown	17,161	UB	No	S.S.Ch	20%	No	No
Murfreesboro	16,017	WB	Yes	S.S.Ch	3%	No	No
Cleveland	15,217	WC <sup>2</sup>	Yes	In W.B.	30-35%	No	No
Columbia	13,297	UB	No	Gen.F.	15%	Yes	No
Dyersburg	12,063	Dept.	Yes	S.S.Ch	38%	Yes	Yes
Tullahoma	11,618	UB	Yes	S.S.Ch	?	No	No
Athens	11,400	UB	No	S.S.Ch	21.6%	No	No
Elizabethton	10,754	Dept.	Yes	Gen.F.	10%	No	Yes
Maryville	10,723	UB	Yes	S.S.Ch	24%	No	No
Greeneville	10,354	WB	Yes	S.S.Ch	?	No	No
Shelbyville	10,082	UB	Yes	S.S.Ch	14%	No	No
Lebanon	9,238	Dept.	Yes	Gen.F.	20.7%	No	No
Paris	9,164	UB	Yes	S.S.Ch	18.1%	No	No
Springfield	8,675						
Humboldt	7,996	UB	Yes	S.S.Ch	?	Yes	No
Union City	7,665	Dept.	Yes	S.S.Ch	20%	No	No
McMinnville	7,577	Dept.	Yes	S.S.Ch	?	No	Yes
Cookeville	7,414	Dept.	Yes	S.S.Ch	20.3%	No	No
Lawrenceburg	6,456	Dept.	Yes	S.S.Ch	4.8%	No	No
Harriman	6,389	UB	Yes	S.S.Ch	10%	No	Yes
Fayetteville	6,283	Dept.	-	--	?	-	Yes
LaFollette	6,141	UB	No	Gen.F.	12%	No	No
Gallatin	6,113	Dept.	Yes	S.S.Ch	15%	No	Yes
Newport	5,884	W. B.	No	Gen.F.	27%	No	Yes
Millington	5,837	Dept.	Yes	Gen.F.	?	No	Yes
Lewisburg	5,776	WB	Yes	S.S.Ch	15%	No	No
Pulaski	5,762	Dept.	Yes	S.S.Ch	33%	Asa.Val.	No
Milan	5,637	UB	No	S.S.Ch	?	No	No
Franklin	5,475						
Brownsville	5,358	UB	Yes	S.S.Ch	18%	Yes	No
Lenoir City	5,159	UB	Yes	Gen.F.	10%	No	No

<sup>1</sup>includes all unmetered water

<sup>2</sup>abolished



City	RATES			EXTENSION POLICIES					
	7. Out-side Rate Dif.	8. Rates Periodically	9. Revised Dates Last 2	10. Ext. Fin. by	11. Title Ext. Mains Obt. At Once?	12. Type Ref. --Lim. or Unlim. Time	13. Rules & Regulations Adopt. & Print.	14. Revis. Periodically	15. Dates Last 2 Revis.
Cities over 100,000									
Memphis	+ 50%	Yes	'22-'56	SD	Yes	% Rev-Lim.	Yes	Yes	'39-
Nashville	+100%	Yes	'49-'53	Jt	Yes	Taps-Lim.	Yes	Yes	'47-'54
Knoxville	+ 50%	Yes	'55-'58	WU	Yes	Taps-Lim.	Yes	Yes	'55-'58
Cities 5,000 to 35,000									
Jackson	+ 50%	Yes	- '55	Jt	Yes	No	Yes	Yes	- '55
Johnson City	+ 50%	Yes	- -	SD	Yes	No	No	No	- -
Oak Ridge	No O C	Yes	'53-'58	SD	No	No	Yes	Yes	- '59
Kingsport	+ 25%	Yes	'29-'55	WU	Yes	No	Yes	Yes	'53-'58
Clarksville	+ 50%	Yes	'39-'52	SD	Yes	% Rev-Lim.	No	Yes	'45-'59
Bristol	100%	No	'37-	WU	Yes	None	Yes	Yes	'58-
Morristown	+ 50%	Yes	'49-'55	Jt	Yes	No	No	Yes	'49-'55
Murfreesboro	+ 50%	Yes	'51-'58	SD	Yes	No	Yes	Yes	'56-'59
Cleveland	same	No	'52-'54	Jt.	Yes	Taps-Lim.	No	No	- -
Columbia	+ 50%	Yes	'53-'57	SD	Yes	No	No	Yes	- -
Dyersburg	No O C	Yes	'51-	SD	Yes	Taps-Unlim.	No	Yes	- '58
Tullahoma	+ 50%	Yes	'58-	SD	Yes	Rev.-Lim.	No	Yes	- -
Athens	+ 50%	Yes	'34-'57	SD	Yes	Taps-Lim.	Yes	Yes	'55-'58
Elizabethton	same	Yes	- '57	Jt		No	No		- -
Maryville	/\$1.20	Yes	- '54	SD	Yes	Taps-Lim.	Yes	Yes	
Greeneville	+ 50%	Yes	- -	Jt	Yes	Yes-Unlim.	No		
Shelbyville	+ 30%	No	'15-'54	SD	Yes	No	No	Yes	'15-'54
Lebanon	+ 50%	Yes	'58-'59	SD	Yes	Taps-Unlim.	Yes	Yes	'57-'59
Paris	+ 25%	Yes	'49-'54	WU	Yes	Rev.-lim.	Yes	Yes	'55-'57
Springfield			- '49						
Humboldt	same	Yes	- -	SD	Yes	Yes <sup>1</sup>	Yes	Yes	
Union City	same	No	- '54	SD	Yes	Yes <sup>2</sup>	No	No	
McMinnville	+ 50%	Yes	'54-'59	WU	Yes	None	Yes	Yes	
Cookeville	+ 50%	Yes	'49-'53	WU	Yes	None	Yes	Yes	'55-'58
Lawrenceburg	+ 70%	Yes	'51-'56	SD	Yes	None	No	Yes	'56-'57
Harriman	+ 20%	Yes	'46-'57	WU	Yes	None			
Fayetteville	+ 50%			SD					
LaFollette	+ 50%	Yes	- '52	Jt	Yes	None	Yes	Yes	- '55
Gallatin	+ 50%	No		SD	No	None	No	No	
Newport	+ 25%	Yes	- '57	WU	Yes	None	Yes	Yes	
Millington	+ 50%	No		WU	Yes	Yes-Lim.	Yes	No	
Lewisburg	+ 50%			SD	Yes	None	Yes		
Pulaski	+ 60%	Yes	'53-'58	WU	Yes	None	Yes	Yes	'53-'58
Milan	same	Yes	'47-'53	WU	Yes		Yes	Yes	'51-'52
Franklin			- '50						
Brownsville	+ 50%	Yes	'48-'50	Jt	Yes	Taps- ?	No	Yes	'56-'59
Lenoir City	same	No	'53-'59	WU	Yes	No	No	No	

<sup>1</sup> one-third cost when developed

<sup>2</sup> per cent taxes paid



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	Population	16.	17.	18.	A.	B.	19.
		Cash or Accrual Basis	Number of Cus- tomers	Water Plant in Service	Invest- ment per Customer	Invest. per \$1 Revenue	Depreci- ation Reserve
Cities over 100,000							
Memphis	488,550	Accrual	124,752	47,308,799	378	8.93	10,485,061
Nashville	176,170	Accrual	56,454	18,562,555	329	5.70*	1,688,771
Knoxville	124,769	Accrual	40,708	11,924,975	293	6.45	3,812,122
Cities 5,000 to 35,000							
Jackson	33,354	Cash	8,653	3,379,184*	390*	8.13*	1,301,266*
Johnson City	29,011	Cash	10,080	2,142,637	214	4.59	- 0 -
Oak Ridge	27,387	S-Accrual	7,350	11,425,000	1552	17.90	2,626,000
Kingsport	24,540	Cash	10,912	4,078,693*	373*	7.10	- 0 -
Clarksville	21,425	Accrual	5,409	2,527,930	467	10.00	452,116
Bristol	17,785	Cash	6,700	2,000,000	299	9.65	100,000
Morristown	17,161	Accrual	5,830	2,145,600	368	8.48	565,123
Murfreesboro	16,017	S-Accrual	5,053	2,636,486	520	10.09	- 0 -
Cleveland	15,217	Accrual	6,810	3,897,989	572	9.48*	601,536*
Columbia	13,297	Accrual	5,931	2,521,422	425	7.59	368,090
Dyersburg	12,063	Accrual	3,950	987,652	250	7.00	225,004
Tullahoma	11,618	Cash	3,481	836,644	240	5.95	- 0 -
Athens	11,400	Accrual	3,630	773,736	213	4.52	264,418
Blizabethton	10,754	Cash	4,100	776,909	190	4.06	21,078
Maryville	10,723	Accrual	3,808	2,452,304*	906*	12.20*	244,328*
Greeneville	10,354	Accrual	4,186	2,489,937*	594*	13.00	475,063*
Shelbyville	10,082	Accrual	3,453	1,062,617	308	6.65	373,664
Lebanon	9,238	Accrual	2,896	1,827,182	630	9.62	158,956
Paris	9,164	Accrual	3,122	1,141,344	365	9.28	185,414
Springfield	8,675		2,303	1,039,283	450	9.32	
Humboldt	7,996	Cash	2,542	437,032	172	6.35	24,198
Union City	7,665	S-Accrual	2,648	812,747	307	6.76	216,621
McMinnville	7,577	Cash	3,200	No Records*	-	-	- 0 -
Cookeville	7,414	S-Accrual	3,146	952,952	302	5.78	288,252
Lawrenceburg	6,456	Accrual	2,588	1,186,228	458	7.78	96,084
Harriman	6,389	Accrual	2,742	2,696,104*	982	10.74	324,463
Fayetteville	6,283	Cash	2,000	969,393	485	7.95	
LaFollette	6,141	Accrual	1,984	1,098,687	554	8.70	258,525
Gallatin	6,113	Accrual	3,017	998,188	331	6.38	183,361*
Newport	5,884	Cash	2,000	419,893	210	11.43	- 0 -
Millington	5,837	Accrual	1,480	1,105,990	746*	11.66 *	
Lewisburg	5,776	Cash	2,300	1,241,901*	540*	10.17*	371,724*
Pulaski	5,762	Cash	1,987	524,718	264	3.89	176,312
Milan	5,637	Accrual	1,965	553,811	282	8.37	128,812
Franklin	5,475	Accrual	2,175				
Brownsville	5,358	Accrual	1,684	589,927	350	10.50	207,979
Lenoir City	5,159	Cash	1,632	308,720	189	4.76	141,510

\*Water and sewer accounts combined



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	20. Water Bonded Debt	21. Accounts Payable Amount	22. Total Surplus	23. Total Revenue Amount	C. Average Revenue P/Cust.	24. Hydrant Rent in Col. 25
Cities over 100,000						
Memphis	10,900,000	557,619	20,961,855	5,296,936	42.50	- No -
Nashville	4,939,273	49,398*	677,993	3,249,059*	57.60	146,185
Knoxville	2,000,000	34,000	263,000	1,850,000	45.50	84,000
Cities 5,000 to 35,000						
Jackson	984,000*	80,553*	632,348*	415,411*	48.01	12,000
Johnson City	1,950,000	46,973	95,774	466,767	46.50	- No -
Oak Ridge	- 0 -	- 0 -	- 0 -	637,539	86.90	8,388
Kingsport	1,323,000*	8,328	520,912*	573,792*	74.20*	1,799
Clarksville	1,574,000	23,365	244,765	252,880	46.70	- No -
Bristol	60,000	- 0 -	100,000	207,454	31.00	- No -
Morristown	689,000	9,837	329,747	253,198	43.50	- No -
Murfreesboro	2,090,000*	5,737*	1,700,958*	261,582	51.60	16,798
Cleveland	3,010,000*	2,732*	1,908,210*	401,082*	58.90	- No -
Columbia	1,556,000	6,734	606,087	332,027	56.00	8,685
Dyersburg	103,000	1,856	787,000	141,133	35.75	- No -
Tullahoma	1,168,000*	66,328*	1,230,065	140,839	40.40	- No -
Athens	192,000	3,794	355,647	170,998	47.10	- No -
Elizabethton	1,209,600*	- 0 -	810,299	191,473	46.70	- No -
Maryville	2,520,000*	7,262*	341,037*	283,607*	74.40*	- No -
Greeneville	1,319,089	8,543*	649,844*	191,341	45.60	5,686
Shelbyville	177,000	10,950	857,360	159,818	46.30	13,902
Lebanon	1,547,000	55,734	396,089	189,527	65.50	- No -
Paris	525,000	1,472	490,296	123,000	39.30	2,697
Springfield				111,585	48.40	
Humboldt	284,125*	- 0 -	64,938*	68,862	27.05	- No -
Union City	464,000*	14,641*	141,196*	120,046	45.40	8,750
McMinnville	940,000	- 0 -	- 0 -	162,874*	50.80	3,690
Cookeville	446,000	4,836	594,452	165,000	52.50	- No -
Lawrenceburg	798,000	2,638	255,901	152,396	58.80	- No -
Harriman	2,360,000	871	46,420	251,280	91.40	Yes
Fayetteville	308,000	- 0 -		122,042	61.00	
LaFollette	556,000			126,159	63.50	22,800
Gallatin	1,233,000*	5,508*	317,102*	156,286	51.90	- No -
Newport	30,000	2,318	(17,456)	36,691	18.35	
Millington	570,000			94,959*	64.10*	- No -
Lewisburg	451,500*	8,337	?	121,088*	53.00	
Pulaski	262,000	None	47,621	134,717	67.80	3,025
Milan	170,000	33,564	175,626	66,013	33.60	- No -
Franklin	625,000			146,387*	67.20*	
Brownsville	196,000	1,644	393,002	56,295	33.40	- No -
Lenoir City	52,000	- 0 -	(66,577)	64,488	39.70	- No -

\*Water and sewer accounts combined



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	25.	26.	27.	28.	29.	30.
	Total Operating Expense	Deprec. Exp. in Col. 25	Interest Expense In Col. 25	In-Lieu Tax in Col. 25	Profit To Gen. Fund	W & S Debt Paid by Gen. Fund
Cities over 100,000						
Memphis	4,935,745*	847,373*	1,072,971*	- None -	100,000	- None -
Nashville	1,434,378*	138,116*	309,885*	- None -	881,037*	282,240*
Knoxville	1,585,878	170,000	69,000	111,600	- None -	- None -
Cities 5,000 to 35,000						
Jackson	286,464*	76,411	24,538	12,000	- None -	- None -
Johnson City	337,829	- None -	154,729	- None -	135,000	- None -
Oak Ridge	407,430	- None -	- None -	- None -	- None -	- None -
Kingsport	503,522*	- None -	36,421*	22,000*	- None -	- None -
Clarksville	193,538	51,675	41,644	- None -	- None -	- None -
Bristol	149,367	- None -	No - (\$7,000)	- None -	- None -	- None -
Morristown	166,785	47,494	- None -	- None -	- None -	- None -
Murfreesboro	207,089*	- None -	61,037*	- None -	- None -	- None -
Cleveland	391,838*	162,995*	61,662*	- None -	- None -	900,000
Columbia	208,012	51,840	No - (\$50,000)	5,525	- None -	- None -
Dyersburg	66,769	- None -	- None -	- None -	- None -	- None -
Tullahoma	104,566	- None -	16,176	- None -	- None -	445,000*
Athens	103,724	23,449	- None -	- None -	- None -	Water - No
Elizabethton	50,032	- None -	No - (\$1,325)	- None -	104,000	1,209,600*
Maryville	150,394*	65,935*	No - 56,000	- None -	- None -	- None -
Greeneville	135,915	43,913*	No - 39,000	- None -	- None -	- None -
Shelbyville	100,783	47,787	No - (\$5,500)	2,997	3,046	- None -
Lebanon	78,078	- None -	- None -	- None -	44,277	- None -
Paris	89,481	21,000	16,000	- None -	- None -	- None -
Springfield	82,132	Yes	Yes	- None -	- None -	- None -
Humboldt	106,400*	33,170*	12,948*	9,909*	- None -	- None -
Union City	102,625	30,804	11,887*	- None -	- None -	- None -
McMinnville	153,702*	- None -	- None -	- None -	- None -	- None -
Cookeville	89,087	26,403	- None -	- None -	- None -	Yes - Sewer
Lawrenceburg	119,106	17,383	25,892	- None -	- None -	- None -
Harriman	204,760	32,158	65,788	- None -	- None -	- None -
Fayetteville	76,000	- None -	Yes	- None -	---	---
LaFollette	78,037	Yes-32,107	17,260	- None -	- None -	- None -
Gallatin	160,175*	Yes-41,337*	32,244*	- None -	- None -	- None -
Newport	44,782	---	---	---	---	---
Millington	85,244*	---	---	---	---	- None -
Lewisburg	115,334*	30,368	15,265	---	---	---
Pulaski	58,402	19,461	- None -	- None -	- None -	- None -
Milan	47,649	15,542	- None -	- None -	- None -	- None -
Franklin	137,066	- None -	10,668	- 0 -	---	---
Brownsville	41,104	12,082	- None -	4,183	- None -	196,000
Lenoir City	55,528	- None -	2,644	- None -	- None -	- None -

\*Water and sewer accounts combined



GENERAL

City	Population	1. Water Utility Oper- ated by:	2. Does W. Util.also operate Sew. Util.?	3. Source of Sew.Util. Operating Funds	4. % of "Un- accounted for" Water	5. Is in- Lieu-of- Tax Paid To City?	6. Does W. Util. Do Own Billing?
Cities 2,500 to 5,000 (Oak Hill, Goodlettsville, and Belle Meade do not own Water Utility)							
Rockwood	4,885	WC..	.Yes.	S.S.Ch	3%	Yes <sup>1</sup>	Yes
Covington	4,884	Dept.	Yes	S.S.Ch	?	?	No
Dickson	4,685	Dept.	Yes	S.S.Ch	15%		No
Sparta	4,662	Dept.	Yes	G.F.	20-25%	No	Yes
Winchester	4,640	UB	No	S.S.Ch	20%	No	No
Martin	4,534	Dept.	Yes	S.S.Ch	3%	No	Yes
Jefferson City	4,505	Dept.	Yes	S.S.Ch	10%	No	No
Clinton	4,259	WC	Yes	S.S.Ch	25%	Yes	No
Trenton	4,242	Dept.	Yes	G.F.	?	No	No
Sweetwater	4,199	Dept.	Yes	S.S.Ch	?	No	Yes
Manchester	3,845	Dept.	Yes	S.S.Ch	20.2%	No	No
McKenize	3,774	WB	Yes	S.S.Ch	3%	No	Yes
Loudon	3,567	UB	No	S.S.Ch	22%	No	No
Lexington	3,566	WB	No	S.S.Ch	?	Yes	Yes
Erwin	3,387	UB	No	G.F.	39%	Yes	No
Ripley	3,318	UB	No	S.S.Ch	18%	No	No
Dayton	3,305	Dept.	Yes	G.F.	10%	No	No
Savannah	3,280	UB	Yes	S.S.Ch	?	No	No
Etowah	3,261	UB	Yes	S.S.Ch	8%	Yes	Yes
Mt. Pleasant	3,097	Dept.	Yes	S.S.Ch	?	No	?
Waverly	2,959	Dept.	Yes	S.S.Ch	43%	No	No
Signal Mt.	2,946	Dept.	Yes	G.F.	13%	None	Yes
Rogersville	2,916	WB	Yes	S.S.Ch	25%	No	No
Bolivar	2,884	WB	Yes	S.S.Ch	?	No	No
Jellico	2,602	UB	Yes	W.Rev.	31%	Yes	No
S.Pittsburg	2,573	WB	Yes	S.S.Ch	20%	Yes	Yes
Henderson	2,532	Dept.	Yes	W.Rev.	12%	No	Yes
Camden	2,523	WB	Yes	S.S.Ch	50%	No	Yes
Livingston	2,510	Dept.	Yes	in WB	?	No	Yes

Cities 1,000 to 2,500

Smithville	2,452	Dept.	None		?	No	Yes
Crossville	2,291	Dept.	Yes	S.S.Ch	?	No	No
S. Fulton	2,239	Dept.	Yes	G.F.	5%	No	Yes
Kingston	2,195	WB	Yes	W.Rev.	9%	No	No
Portland	2,140	Dept.	Yes	No Sew.	?	No	Yes
Jamestown	2,115						
Hohenwald	2,049	Dept.	Yes	S.S.Ch	?	No	Yes
Carthage	2,044	WB.	Yes	S.S.Ch	?	No	Yes
Huntingdon	2,043	UB	Yes	S.S.Ch	1%	No	Yes
Monterey	2,043	WB	None		?	No	Yes
Centerville	1,953	Dept.	Yes	S.S.Ch	29%	No	No
Tiptonville	1,953	Dept.	Yes	S.S.Ch	20%	No	Yes
Whitwell	1,912	Dept.	None	None	10%	No	Yes

<sup>1</sup>5% of water receipts less pumping expense

City	RATES			EXTENSION POLICIES					
	7. Out- side Rate Dif.	8. Rates Period- ically	9. Revised Dates Last 2	10. Ext. Fin. by	11. Title Ext.Mains Obt.At Once?	12. Type Ref. --Lim.or Unlim. Time	13. Rules & Regulations Adopt. & Print.	14. Revis. Period- ically	15. Dates Last 2 Revis.
Cities 2,500 to 5,000									
Rockwood	+ 50%	Yes	'54	Jt	Yes	No	No		
Covington	+ 50%	No		WU	Yes	No	No	No	
Dickson	+ 50%	Yes	'54-'58	Jt	Yes	Rev.-Unlim.	No	Yes	'56-'57
Sparta	+ 50%	?	?	SD	No	None	No	?	?
Winchester	same	Yes	'51-'59	SD	Yes	No	Yes	No	?
Martin	+ 50%	Yes	'58	Jt	Yes	No	No	Yes	'59
Jefferson City	+ 77%	Yes	'56-'57	Jt	Yes	No	No	No	
Clinton	+ 60%	No	'55	SD	Yes	None	No	No	'55
Trenton	+ 30%	No	'52-'54	WU	Yes	No	No	No	
Sweetwater	+ 25%	No	'59	WU	Yes	None	No	No	
Manchester	+ 100%	No	'52-'59	WU	Yes	None	No	Yes	'59
McKenize	25%	Yes	'47-'58	Jt	Yes	None	Yes	Yes	'59
Loudon	+ 50%	Yes	'56	WU	Yes	No	No	Yes	'53-'57
Lexington	same	No	'48	Jt	Yes		No	Yes	
Erwin	+ 50%		'46-'58	Jt	Yes	Taps-Lim.	Yes	Yes	'58
Ripley	+ 50%	Yes		Jt	Yes	Taps-Lim.	Yes		
Dayton	.25%	Yes	'53	WU	Yes	No	Yes	Yes	'58
Savannah	100%	Yes	'55-'59	Jt	Yes	Rev.-Lim.	No	Yes	
Etowah	+ 50%	Yes	'54-'56	Jt	Yes	No	No	No	
Mt.Pleasant	+ 33 1/3%	No		Jt	Yes	None	No	No	
Waverly	+ 50%	Yes	'55	SD	Yes	Rev.-Lim.	Yes	Yes	'57
Signal Mt.	+ 50%	No		SD	Yes	Taps-Lim.	Yes	No.	?
Rogersville	+ \$1.00	Yes		WU	Yes	No	No	No	
Bolivar	+ 50%	Yes	'58	SD	Yes	Taps-Lim.	Yes		
Jellico	+ 50%	Yes	'43-'48	Jt	Yes	Yes-Lim.	Yes	Yes	'43-'48
S.Pittsburg	same	No	'52-'54	--	Yes	No	No	No	
Henderson	+ 25%	Yes	'50	Jt	Yes	No	No	Yes	
Camden	+ 50%	Yes	'46-'59	SD	Yes	No	No	Yes	'59
Livingston	+ 100%	Yes	'54-'55	Jt	Yes	No	No	Yes	'59
Cities 1,000 to 2,500									
Smithville	+ 50%			WU	Yes	No	Yes	No	
Crossville	+ 50%	No		Jt	Yes	No	Yes	Yes	'59
S. Fulton	+ \$1.00	Yes	'58-'59	WU	Yes	No	No	No	
Kingston	same	Yes		SD	No	Taps-Lim.	No	No	
Portland			'52	WU		No	No	No	
Jamestown			'57						
Hohenwald	+ 42%	No		SD	Yes	Taps-	Yes	No	
Carthage	same	Yes	'57	WU	Yes	No	Yes	No	
Huntingdon	+ 50%	Yes		WU	Yes	No	No	Yes	'59
Monterey	same	Yes	'57	SD	Yes	No	No	No	
Centerville	+ 18%	Yes	'57	SD	No	None	No	Yes	'56-'58
Tiptonville	+ 100%	No	'48-'52	WU	Yes	No	No		
Whitwell	+ 20%	Yes	'59	SD	Yes	No	Yes	Yes	'59



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	Population	16. Cash or Accrual Basis	17. Number of Cus- tomers	18. Water Plant in Service	A. Invest- ment per Customer	B. Invest. per \$1 Revenue	19. Depreci- ation Reserve
Cities 2,500 to 5,000							
Rockwood	4,885	Cash	1,746	795,037*	456*	7.26*	9,570
Covington	4,884	Cash	1,625	545,867	336	12.37	93,965
Dickson	4,685	Cash	1,583				
Sparta	4,662	Cash	1,600	491,927	308	7.35	None
Winchester	4,640	?	1,555	567,372	365	8.70	173,917
Martin	4,534	Cash	1,575	288,000	183	4.90	8,622
Jefferson City	4,505	?	1,143	550,586*	482	8.14	140,250*
Clinton	4,250	Accrual	1,458	1,227,762*	841	12.80	209,100
Trenton	4,242	Cash	1,554	221,290	142	5.45	
Sweetwater	4,199	Cash	1,250				- 0 -
Manchester	3,845	Cash	1,442	1,076,794	755	16.90	64,531
McKenize	3,774	Accrual	1,281	268,180	209	3.54	79,270
Loudon	3,567	Accrual	1,280	324,219	254	6.58	136,268
Lexington	3,566		1,104	306,000	277	7.26	4,000
Erwin	3,387	Accrual	2,312	639,964	277	6.75	170,213
Ripley	3,318	Cash	1,216	341,017	281	6.48	158,889
Dayton	3,305	?	1,375	295,576	214	5.44	168,968
Savannah	3,280	Cash	1,300	633,623	488	10.36	155,803
Etowah	3,261	Accrual	1,652	826,477	500*	9.11	111,657
Mt. Pleasant	3,097	?	1,324	?			?
Waverly	2,959	Cash	960				
Signal Mt.	2,946	?	914	221,187	242	4.77	- 0 -
Rogersville	2,916	Cash	1,162	557,255	480	9.82	79,624*
Bolivar	2,884	Cash	1,013	563,831	555	7.34	159,774*
Jellico	2,602	Accrual	745	194,696*	262*	5.35*	83,326*
S. Pittsburg	2,573	Cash	1,100	543,601*	496*	7.38*	79,189*
Henderson	2,532	Cash	826				- 0 -
Camden	2,523	Cash	950	- ? -	?	?	- 0 -
Livingston	2,510	Accrual	997	399,695*	401*	10.57*	80,457*
Cities 1,000 to 2,500							
Smithville	2,452	Cash	800	104,775	131	5.72	- 0 -
Crossville	2,291	Cash	1,260	1,184,681*	945*	14.36*	69,234
S. Fulton	2,239	Cash	784				
Kingston	2,195	Accrual	1,186	442,391 <sup>1</sup>	373	7.10	28,657
Portland	2,140	Cash	815	374,497	460	12.80	- 0 -
Jamestown	2,115		270				
Hohenwald	2,049	Cash	883	267,434	303	8.40	55,373
Carthage	2,044	Cash	656	160,000	244	4.78	- 0 -
Huntingdon	2,043	Cash	730	175,000	239	5.31*	- 0 -
Monterey	2,043	Cash	487	Unknown			- 0 -
Centerville	1,953	Cash	585	261,340	446	8.95	- 0 -
Tiptonville	1,953	Cash	600	600,000	1000	27.20	- 0 -
Whitwell	1,912	Cash	600	440,000	733		?

\*Water and sewer accounts combined  
<sup>1</sup>To be subtracted from the total Water & Sewer plant in service.



**FINANCIAL STATUS AT END LAST FISCAL YEAR**

<u>City</u>	<u>20.</u> Water Bonded Debt	<u>21.</u> Accounts Payable Amount	<u>22.</u> Total Surplus	<u>23.</u> Total Revenue Amount	<u>C.</u> Average Revenue P/Cust.	<u>24.</u> Hydrant Rent in Col. 25
Cities 2,500 to 5,000						
Rockwood	803,000 *	- 0 -	9,680	109,436*	62.60*	- None -
Covington	253,000	1,770	---	44,132	27.20	- None -
Dickson	522,000	63,392	---	67,260	42.30	Yes - 120
Sparta	272,000	---	214,032	67,000	41.80	- None -
Winchester	379,000	1,204	35,808	65,316	42.00	2,243
Martin	237,000	---	---	58,629	37.20	- None -
Jefferson City	327,000*	3,894*	5,817*	67,736*	59.20*	- None -
Clinton	683,000	2,179	209,662	95,801	65.80	Yes-2,675
Trenton	---	628	2,617	40,589	26.20	- None -
Sweetwater	625,000	---	---	65,285*	52.20*	Yes
Manchester	466,500	1,108	---	63,740	44.80	Yes-5,340
McKenize	304,000	- None -	120,335	75,669	59.00	Yes-1,740
Loudon	62,240	2,560	68,857	49,321	38.50	- None -
Lexington	198,000	1,700	---	42,097	38.20	Yes-3,400
Erwin	493,000	3,976	185,000	94,565	41.00	Yes-4,978
Ripley	148,000	2,285	121,178	52,582	43.30	---
Dayton	67,500	8,919	---	54,425	39.50	- None -
Savannah	366,750	---	108,900	61,041	47.00	Yes- ?
Etowah	905,000*	387	245,779*	90,769	55.00	Yes-2,565
Mt. Pleasant	---	?	?	52,620	39.70	---
Waverly	515,000*	1,391	28,437*	66,385*	69.00*	Yes-1,850
Signal Mountain	102,000	1,734	155,934*	46,351	47.70	2,475
Rogersville	242,000	4,900	20,015*	56,783	48.80	- None -
Bolivar	580,000*	16,000	287,685*	76,707	75.60	Yes-2,952
Jellico	62,500*	150	29,613*	36,369*	48.80*	Yes-3,571
South Pittsburg	380,000*	20,709	49,480*	73,599*	68.80*	Yes-2,920
Henderson	57,000*	- 0 -	12,313*	36,053*	43.60*	Yes- 892
Camden	166,000*	- 0 -	- ? -	68,190*	71.80*	- None -
Livingston	360,000*	62	3,929	37,810*	38.00*	- None -

Cities 1,000 to 2,500						
Smithville	144,000	- 0 -	- ? -	18,299	22.85	- None -
Crossville	847,193*	23,269*	300,905*	82,479*	65.50*	- None -
S. Fulton	96,000	- 0 -	- ? -	22,253	28.42	- None -
Kingston	564,000	184	72,934	62,339	52.50	Yes-11,300
Portland	218,000	9,005	- ? -	29,232	35.90	- None -
Jamestown				26,849	99.40	
Hohenwald	135,000	- 0 -	79,243	30,723	34.80	- None -
Carthage	74,000	600	23,000	33,494	51.00	- None -
Hungtingdon	88,000	- 0 -	91,441*	32,951	45.10	- None -
Monterey	20,000	1,015	2,822	19,076	39.20	1,210
Centerville	223,000	- 0 -	6,138	29,164	49.80	- None -
Tiptonville	120,000	600	2,500	22,066	36.80	- None -
Whitwell	440,000	---	- 0 -	16,378	46.80	Yes- 650

\*Water and sewer accounts combined



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	25. Total Operating Expense	26. Deprec. Exp. in Col. 25	27. Interest Expense In Col. 25	28. In-Lieu Tax in Col. 25	29. Profit To Gen. Fund	30. W & S Debt Paid by Gen. Fund
Cities 2,500 to 5,000						
Rockwood	104,092*	22,470*	38,205*	2,217	- 0 -	- 0 -
Covington	28,594	- None -	- None -	- None -	- None -	- None -
Dickson	88,392		- None -	- None -		- None -
Sparta	30,949	- None -	- None -	- None -	- None -	Yes-Sew?
Winchester	50,197	Yes 14,339	- None -	- None -	- None -	- None -
Martin	26,415	- None -	- None -	- None -	- None -	237,000
Jefferson City	40,132*	- None -	- None -	- None -	- None -	- None -
Clinton	59,003	Yes-26,520	- None -	Yes-2,675	967	- None -
Trenton		- None -	- None -	- None -	- None -	- None -
Sweetwater	28,968*	- None -	- None -	- None -	- None -	- None -
Manchester	19,975	- None -	- None -	- None -	- None -	- None -
McKenize	53,664					
Loudon	33,068	10,258	- None -	- None -	- None -	- None -
Lexington	20,365	Yes	- None -	Yes	- 0 -	- None -
Erwin	37,858	- None -	- None -	- None -	- None -	- None -
Ripley	32,537	- None -	- None -	- None -	- None -	- None -
Dayton	60,129	Yes-9,462	Yes-1,858	- None -	- None -	- None -
Savannah	20,244	- None -	Yes13,462			- None -
Etowah	61,355*	Yes 12,376	- None -	Yes 1,600	- None -	- 0 -
Mt. Pleasant	36,841	?	?	?	?	?
Waverly	39,911*	- None -	- None -	- None -	- None -	- None -
Signal Mt.	26,355	- None -	?	- None -	- None -	- None -
Rogersville	47,073*	- None -	7,130	- None -	- None -	125,005
Bolivar	46,838	22,695*	- None -	- None -	- None -	- None -
Jellico	32,114*	Yes-4,454	Yes-1,452	Yes-12,057	- None -	- None -
South Pittsburg	50,118*	Yes - 12,338*	- None -	- None -	- None -	- None -
Henderson	10,108*	- None -	- None -	- None -	- None -	- None -
Camden	49,019*	- None -	Yes-14,115	- None -	- None -	- None -
Livingston	26,362*	Yes-10,102	- None -	- None -	- None -	- None -
Cities 1,000 to 2,500						
Smithville	6,938	- None -	- None -	- None -	- None -	- None -
Crossville	47,123*	- None -	- None -	- None -	- None -	- None -
South Fulton	15,695	- None -	- None -	- None -	- None -	- None -
Kingston	42,168	Yes-18,162	- None -	- None -	- None -	- None -
Portland	27,045	- None -	5,536	?	- 0 -	- None -
Jamestown						
Hohenwald	26,235	Yes5,376	Yes-56,000	- None -	- None -	- None -
Carthage	?	- None -	Yes	Yes	- None -	- None -
Huntingdon	32,829*	- None -	- None -	- None -	- None -	- None -
Monterey	17,976	- None -	- None -	- None -	- None -	- None -
Centerville	26,740	- None -	Yes -9,785	- None -	- None -	- None -
Tiptonville	19,200	- None -	- None -	- None -	- None -	120,000
Whitwell	15,695	- None -	9,900	- None -	- None -	- None -

\*Water and sewer accounts combined.



GENERAL

City	Population	1. Water Utility Oper- ated by:	2. Does W. Util.also operate Sew.Util.?	3. Source of Sew.Util. Operating Funds	4. % of "Un- accounted for" Water	5. Is In- Lieu-of- Tax Paid To City?	6. Does W. Util. Do Own Billing?
Greenfield	1,879	UB	Yes	G.F.	35%		
Dyer	1,864						
Spring City	1,847	Dept.	Yes	S.S.Ch	?		Yes
Cowan	1,835	UB	No	S.S.Ch	10%	No	Yes
Lake City	1,827	Dept.	Yes	S.S.Ch	?	No	No
Newbern	1,809	Dept.	Yes	WB	15%	No	No
Halls	1,808	Dept.	Yes	GF & FFA	?	No	No
Gatlinburg	1,803	Dept.	Yes	S.S.Ch	2%	Yes-Ass.	No
Somerville	1,760	UB	No	Gen.F.	?	No	Yes
Selmer	1,759	WB	Yes	S.S.Ch	30%	No	Yes
Parsons	1,724						
Madisonville	1,717	Dept.	No Sew.	None	?	?	?
Alamo	1,703	UB	Yes	W. Rev.	10%	No	Yes
Collierville	1,643						
Sevierville	1,620	UB	Yes	S.S.Ch	?	No	No
Englewood	1,545	WC	No	No Sew.	?	No	No
Mountain City	1,545	Dept.	No Sew.	No Sew.	?	No	Yes
Smyrna	1,544	Dept.	Yes	S.S.Ch	?	No	Yes
Dresden	1,509	Dept.	No	No	?	No	Yes
Ridgely	1,504	Dept.	Yes	S.S.Ch	?	No	Yes
Tracy City	1,452	WB	None		?	No	Yes
Decherd	1,435						
Hartsville	1,367	WB	No	G.F.	?	No	Yes
Woodbury	1,310	Dept.	Yes	G.F.	?	No	Yes
Oneida	1,304	WC	Yes	S.S.Ch	25%	No	Yes
Erin	1,242	Dept.	None		?	No	Yes
Bells	1,225	UB	No	Gen.F.	10%	No	Yes
Obion	1,212						
Bruceton	1,204	Dept.	Yes	S.Ch	?	No	Yes
Lafayette	1,195	Dept.	None		?	No	Yes
Greenbrier	1,160	Dept.	No Sew.	None	?	No	Yes
Adamsville	1,155						
Waynesboro	1,147						
Celina	1,136	Dept.	No Sew.	None	?	No	Yes
Norris	1,134	WC	Yes	S.S.Ch	37%	Yes	No
Jonesboro	1,126						
Oliver, Springs	1,089						
Bluff City	1,074						
Gleason	1,063						
Rutherford	1,053						
White Pine	1,043	WB	No	None	?	No	Yes
Ashland City	1,040	WB	No	S.S.Ch	?	No	Yes
Westmoreland	1,080	Dept.	None		10%	No	Yes



City	RATES			EXTENSION POLICIES					
	7. Out- side Rate Dif.	8. Rates Revised Period- ically	9. Dates Last 2	10. Ext. Fin. by	11. Title Ext.Mains Obt.At Once?	12. Type Ref. --Lim.or Unlim. Time	13. Rules & Regulations Adopt. & Print.	14. Revis. Period- ically	15. Dates Last 2 Revis.
Greenfield	same	No		Jt	Yes		No	No	
Dyer			'55						
Spring City	↑ 60%		-'57			Taps	No		
Cowan	No O C	No	-'56	Jt	Yes	No	No	No	
Lake City	↑ 50%	Yes	'55-'58	WU	Yes	No	Yes	Yes	'55-'58
Newbern	same	No	-'38	WU	Yes	No	No	No	
Halls	↑ 25%	No	?	WU	Yes	No	Yes	No	?
Gatlinburg	↑ 25%	No	-'48	Jt	Yes	No	No	No	
Somerville	same	Yes	-'57	WU	Yes	No	Yes	Yes	-'57
Selmer	same	No		WU	Yes	No	Yes	Yes	-'57
Parsons			-'53						
Madisonville	↑ 75¢	Yes	-'54	Jt	No	None	No	Yes	-'59
Alamo	same	Yes	'56-	WU	Yes	No	No	No	
Collierville			-'57						
Sevierville	↑ 50%	Yes	-'56	None			No		
Englewood	None	No	-'36	WU	Yes	None	No		
Mountain City	↑ 20%	Yes		WU	Yes	No	Yes	Yes	-'58
Smyrna	↑ 50%	No		WU	Yes	No	Yes		
Dresden	↑ 1.00	No	-'54	WU	Yes	No	Yes	No	
Ridgely	same	Yes	-'57	WU	Yes		Yes	Yes	'53-'58
Tracy City	↑ 1.00	No	-'54	WU	Yes	No	Yes	No	
Decherd			-'56						
Hartsville	↑ 30%	No	'54	Jt	Yes	No	Yes	Yes	-'58
Woodbury	same		-'53	Jt	Yes	No			
Oneida	same	No	'52-'56	Jt	Yes	No	No	No	
Erin	same	No	'55-'59	WU	Yes		Yes	No	
Bells	same			WU	Yes	No	Yes	Yes	-'59
Obion									
Bruceton	\$4.00fl	Yes			Yes	No	Yes	Yes	
Lafayette	↑ 50%	No	-'56	WU	Yes	No	No	No	
Greenbrier	↑ 50%	Yes	1-59/7-59	Jt	Yes	No	Yes	Yes	1-59/7-59
Adamsville			-'46						
Waynesboro			-'52						
Celina	same	No		WU	Yes	Taps & Rev.Lim.	Yes	No	
Norris	↑ 20%	Yes		SD	Yes	No	Yes	Yes	
Jonesboro			-'58						
Oliver Springs			-'55						
Bluff City			-'59						
Gleason			-'55						
Rutherford			-'52						
White Pine	↑ 50%	Yes		Jt	Yes	No	Yes	Yes	-'55
Ashland City	same	Yes	'49-'59	WU	Yes		No	No	
Westmoreland	No O C	No	-'59				No		



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	Population	16. Cash or Accrual Basis	17. Number of Cus- tomers	18. Water Plant in Service	A. Invest- ment per Customer	B. Invest. per \$1 Revenue	19. Depreci- ation Reserve
Greenfield	1,879	Cash	550	30,000	55	1.30	- 0 -
Dyer	1,864		700				
Spring City	1,847		607	? *			7,476*
Cowan	1,835	Cash	541	260,054	480	9.35	- 0 -
Lake City	1,827	Cash	599	201,963*	337*	7.72*	None
Newbern	1,809	Cash	627	275,000*	438*	17.70*	- 0 -
Halls	1,808	Cash	689	105,075*	153*	4.55*	17,680*
Gatlinburg	1,803	Accrual	680	515,095	759	8.24	125,864
Somerville	1,760	Cash	537				
Selmer	1,759	Cash	800	200,000*	250	7.42	- 0 -
Parsons	1,724		600				
Madisonville	1,717	Cash	650	123,357	190	4.83	2,425
Alamo	1,703	Cash	608	500,000	822*	14.90*	
Collierville	1,643		635				
Sevierville	1,620	Cash	630	602,986*	957*	10.18*	59,353*
Englewood	1,545	Accrual	498	91,149*	183*	4.15	32,244
Mountain City	1,545	Cash	500	40,000	80	5.45	
Smyrna	1,544	Cash	600	430,167*	718*	6.05*	
Dresden	1,509		600				
Ridgely	1,504	Cash	500	200,000*	400*	8.85*	
Tracy City	1,452	Cash	345	220,000	637	3.72	10,000
Decherd	1,435		530				
Hartsville	1,367	Cash	470	257,633	547	9.65	59,647
Woodbury	1,310	Cash	575				
Oneida	1,304	Cash	575	175,000	304*	4.95*	
Erin	1,242	Cash	363				
Bells	1,225	Cash	395	72,472	183	5.23	36,573
Obion	1,212						
Bruceston	1,204	Cash	450				
Lafayette	1,195	Cash	580	247,799	427	7.35	None
Greenbrier	1,160	Cash	403	200,000	495	12.50	1,000
Adamsville	1,155		331				
Waynesboro	1,147		500				
Celina	1,136	Cash	320	159,131	479	13.90	
Norris	1,134	?	430	168,365*	391*	4.80*	20,431*
Jonesboro	1,126		1,450				
Oliver Springs	1,089		620				
Bluff City	1,074		360				
Gleason	1,063		351				
Rutherford	1,053		330				
White Pine	1,043	?	320	151,000	470	12.50	
Ashland City	1,040	Cash	440	125,000	280	8.74	
Westmoreland	1,080		237	260,000	1,096		- 0 -

\* Water and sewer accounts combined



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	20. Water Bonded Debt	21. Accounts Payable Amount	22. Total Surplus	23. Total Revenue Amount	24. Average Revenue P/Cust.	24. Hydrant Rent in Col. 25
Greenfield	143,000	- 0 -	42,618	23,085	42.00	- None -
Dyer				26,247	37.70	
Spring City	418,000*	- 0 -	4,476*	39,467*	65.00*	- None -
Cowan	233,000*	3,432	43,147*	27,799*	53.40*	- None -
Lake City	352,500*	3,211*	4,555*	26,016*	43.50*	- None -
Newbern	6,000	597	1,318*	15,534*	24.75*	- None -
Halls	22,000*	- 0 -	- ? -	23,055*	33.40*	Yes-1,680
Gatlinburg	470,000	423	247	62,606	92.00	Yes-1,799
Somerville	448,000*	- 0 -	1,888	17,399	29.80	- None -
Selma	450,000	3,500	7,000	26,915	33.60	Yes
Parsons				25,819	43.00	
Madisonville	79,000	- 0 -	28,607	25,450	39.20	1,880
Alamo			23,407*	33,613*	55.30*	- None -
Collierville				19,765	31.00	
Sevierville	683,000*	422	18,732*	59,332*	94.10*	1,800
Englewood	5,000	?	?	22,000	44.10	?
Mountain City	37,500	- 0 -	?	9,000	18.00	- None -
Smyrna	153,000*	- 0 -	16,000*	71,274*	119.00*	- None -
Dresden				25,665	42.70	
Ridgely	19,000*	- 0 -	10,022*	22,599*	45.10*	720
Tracy City	217,000	- 0 -	12,412	13,800	40.00	Yes
Decherd				33,916	64.00	
Hartsville	231,000	- 0 -	48,916	26,664	56.70	- None -
Woodbury	162,000	- 0 -	?	27,521	47.80	?
Oneida	152,000	346	15,000*	35,347*	61.50*	Yes- 928
Erin	?	1,174	?	11,605	32.00	- None -
Bells	146,000	- 0 -	?	13,780	34.80	Yes-1,150
Obion						
Bruceton	37,000*			19,253*	42.70*	- None -
LaFayette	287,000	693	- None -	33,671	58.00	- None -
Greenbrier	43,000	10,000	6,000	16,000	39.60	1,000
Adamsville						
Waynesboro						
Celina	111,000	- 0 -	- None -	11,432	35.70	- None -
Norris	154,000*	1,100*	25,966*	35,069*	81.50*	Yes-2,530
Jonesboro				55,104	38.00	
Oliver Springs						
Bluff City				9,044	25.00	
Gleason				16,702	47.00	
Rutherford				8,400	25.40	
White Pine	77,000	- 0 -		12,000	37.40	Yes- 645
Ashland City	43,000		12,186	18,503	42.00	- None -
Westmoreland	260,000					

\*Water and sewer accounts combined



FINANCIAL STATUS AT END LAST FISCAL YEAR

City	25. Total Operating Expense	26. Deprec. Exp. in Col. 25	27. Interest Expense In Col. 25	28. In-Lieu Tax in Col. 25	29. Profit To Gen. Fund	30. W & S Debt Paid by Gen. Fund
Greenfield	12,643	- None -	- None -	YES		Yes-10,500
Dyer						
Spring City	28,510	- None -	16,880	- None -	- None -	- None -
Cowan	21,942	6,178	9,624	- None -	?	?
Lake City	16,962*	- None -	- None -	- None -	- None -	- None -
Newbern	24,713*	- None -	Yes- 360	- None -	- None -	W- 8,500
Halls	24,608	- None -	Yes - 866	No- 752	- None -	- None -
Gatlinburg	22,882	- None -	- None -	Yes- 2,248	- None -	- None -
Somerville	13,027	- None -	- None -	Yes- 1,888	- None -	105,000
Selmer	32,128	- None -	- None -	YES	?	- None -
Parsons						
Madisonville	14,996	- 0 -	- None -	- None -	- None -	- None -
Alamo	19,665*	Yes-1,200	Yes-7,694	- None -	- None -	- None -
Collierville						
Sevierville	51,000	11,458	16,158	- None -	- None -	- None -
Englewood	22,000	4,300	900	- None -	?	YES
Mountain City	3,700	- None -	- None -	- None -	- None -	- None -
Swyrna	54,500*					- None -
Dresden						
Ridgely	16,289	- None -	788	- None -	?	- None -
Tracy City		- None -	YES	- None -	- None -	- None -
Decherd						
Hartsville	26,198	Yes-7,463	Yes-9,980	- None -	- None -	- None -
Woodbury	25,739	- None -	Yes-2,000	YES		
Oneida	20,385*	- None -	- None -	- None -	- None -	- None -
Erin	?	?	?	?	?	?
Bells	11,875	- None -	- None -	Yes-1,559	- None -	- None -
Obion						
Bruceton	5,382*	- None -	- None -	- None -	- None -	- None -
LaFayette	15,884	5,711	No-10,565	- None -	- None -	- None -
Greenbrier	6,000	- None -	- None -	- None -	- 0 -	- None -
Adamsville						
Waynesboro						
Celina	6,924	- None -	- None -	- None -	- None-	Yes-1,887
Norris	21,587*	- None -		Yes- 500		- None -
Jonesboro						
Oliver Springs						
Westmoreland						
Bluff City						
Gleason						
Rutherford						
White Pine	9,375	- None -	- None -	- None -	2,313	Yes-4,400
Ashland City	14,238	Yes 691	No 545	- 0 -	- 0 -	- 0 -
Westmoreland						

\*Water and sewer accounts combined