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Municipal Water Works Operating Data for Tennessee

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Municipal Technical Advisory Service

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Municipal Technical Advisory Service

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Water v

Water-Administration

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MUNICIPAL
WATER WORKS
OPERATING DATA
FOR TENNESSEE

October 1964

By
Inslee Burnett
and
L. J. Henry

Municipal Technical Advisory Service
Division of University Extension
The University of Tennessee

in cooperation with the
Tennessee Municipal League

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F O R E W A R D

This is a tabulation and interpretation of the results of a survey made by MTAS in the spring of 1964 designed to obtain statistical information on the operation of municipally-owned water utilities in the State. Previous surveys were made in 1957, 1959, and 1961. The questionnaire is reproduced on page 9.

As usual 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 later 1950's. The same problems are involved in comparing gravity systems with those which require pumping; a system with wells only with those requiring treatment plants; systems in sandy loam 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 - 1964 Edition

In order to quickly note the progress (or lack of it) made in the last two years in water works operating practices in the state, we are listing the highlights of the results for 1964 as compared with 1961.

<u>1964</u>	as compared with	<u>1961</u>
● 72%	of the cities over 1, 000 reported	66%
● 85%	of the water systems are operated as a department of the city government	62%
● 89%	of the cities operate water and sewers by the same body	77%
● 86%	of the cities have adopted a sewer service charge	71%
● 68%	have a satisfactory minimum water loss	50%
● 15%	do not know amount of water loss	28%
● 19%	pay city an in lieu tax	23%
● 53%	of the cities do their own billing	55%
● 79%	charge more for water sold outside the city	71%
● 79%	revise rates periodically	66%
● 70%	of the cities require some contribution from the subdivider on main extensions	67%
● 6	cities do not obtain immediate title to extended mains	5
● 66%	of the cities have adopted printed rules and regulations	53%

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

There are now 147 cities in the State over 1,000 in population. Fourteen of these do not own their water works. Three of these, East Ridge, Lookout Mountain and Red Bank-White Oak, are served by the Chattanooga Water Company and eleven others are served by utility districts.

In March 1964 a 30-question form (see page 9) was sent to the managers and/or superintendents of the 132 municipally-owned systems. Ninety-five (or 72%) have been returned. A comparison of these returns with previous surveys follows.

Date	Number of forms sent	Number of forms returned	Per cent Returned
1957	119	65	54.6%
1959	125	110	88%
1961	131	87	66%
1964	132	95	72%

Although we had a 6% increase over 1961, it is still too far from the 88% returns in 1959. All of the group over 100,000 reported; all of the 5,000-35,000 group reported; 9 of the 2,500-5,000 group failed to respond and 28 of the 1,000-2,500 group did not return the form.

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	21	12	18	52
Water Board (or Comm.)	0	6	7	7	20
Utility Board	2	15	4	2	23
No. not reporting	<u>0</u>	<u>0</u>	<u>9</u>	<u>28</u>	<u>37</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 52 or 55% of the 95 cities reporting operate the water utility as a department of the city government. Twenty are operated by a water board (or commission) while 23 or 24% of the 95 cities reporting are operated by a board with other utilities. In the 1961 report 62% of cities operated water utility as a department of the city government and 24% were operated by utility boards.

	Over 100,000	5,000 to 35,000	2,500 to 5,000	1,000 to 2,500	TOTAL
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2. Does water utility also operate sewer utility?

Yes	1	38	22	17	78
No	2	4	1	2	9
No. operating sew. plt. only	0	0	0	0	0
No. sewer system	0	0	0	8	8
No. not reporting	<u>0</u>	<u>0</u>	<u>9</u>	<u>28</u>	<u>37</u>
Total no. of cities	3	42	32	55	132

COMMENTS: In 78 or 82% of the 95 cities reporting the water and sewer utilities are operated by the same body. Eight of the 95 cities report "no sewer system."

3. Source of sewer utility operating funds?

Sewer service charge	2	36	19	17	74
Water bill	0	1	1	1	3
Water bill & gen. taxes	0	0	0	0	0
Gen. tax funds	0	3	1	1	5
S. S. & tax funds	0	0	0	0	0
No. not reporting	<u>1</u>	<u>2</u>	<u>11</u>	<u>36</u>	<u>50</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 74 or 90% of the 82 cities reporting have a sewer service charge. Only three or 4% of the 82 reporting finance sewers from water revenue.

4. Per cent of "unaccounted for" water

0-10%	0	9	5	6	20
10-20%	3	17	8	6	34
20-30%	0	9	0	1	10
Over 30%	0	0	3	1	4
Unknown	0	2	3	7	12
No. not reporting	<u>0</u>	<u>5</u>	<u>13</u>	<u>34</u>	<u>52</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 12 or 15% of the 80 cities reporting do not know what per cent of "unaccounted for" water. 14 or 18% of the 80 cities have water losses over 20 per cent. While 54 or 68% of the 80 cities have loss of less than 20%. Most cities which have no knowledge of water losses have no master meter.

5. Is in lieu of tax paid to city; if yes, how is amount determined?

Yes, but no method stated	0	2	2	0	4
Yes, by tax rate	1	3	0	4	8
Yes, by negotiation	0	4	0	1	5
Cities reporting "no"	2	33	18	20	73
No. not reporting	<u>0</u>	<u>0</u>	<u>12</u>	<u>30</u>	<u>42</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 17 or 19% of the 90 water utilities reporting paid an in lieu of tax to the city. This is a decrease from the 1961 report of about 4%.

	Over 100.000	5,000 to 35.000	2,500 to 5.000	1,000 to 2.500	TOTAL
<u>6. Does water utility do own billing?</u>					
Yes	3	19	11	17	50
No	0	23	11	10	44
No. not reporting	<u>0</u>	<u>0</u>	<u>10</u>	<u>28</u>	<u>38</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 50 or 53% of the 94 cities reporting do their own billing. This shows a 3% increase since the 1961 report.

WATER RATES

<u>7. Outside rate differential?</u>					
No outside customers	0	0	0	0	0
79% - 100%	1	2	2	0	5
50% - 80%	2	22	7	7	38
8% - 49%	0	7	6	8	21
Plus flat amt.	0	3	3	3	9
No increase	0	8	3	8	19
No. not reporting	<u>0</u>	<u>0</u>	<u>11</u>	<u>29</u>	<u>40</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 73 or 79% of the 92 cities reporting increase rates for outside-the-city customers. 19 or 21% charge the same outside as inside the city.

<u>8. Are rates reviewed periodically?</u>					
Yes	3	39	17	16	75
No	0	3	6	11	20
No. cities not reporting	<u>0</u>	<u>0</u>	<u>9</u>	<u>28</u>	<u>37</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 75 or 79% of the 95 cities reporting reviewed rates periodically. This is a 13% increase over the 1961 report.

<u>9. Dates of last two revisions</u>					
Last Revision					
1964	1	3	2	0	6
1963	0	4	3	6	13
1962	1	6	7	4	18
1961	0	4	1	1	6
1960	0	6	0	1	7
1959	0	2	3	1	6
1958	0	2	0	0	2
Prior to 1958	1	10	4	2	17
No. not reporting	<u>0</u>	<u>5</u>	<u>12</u>	<u>40</u>	<u>57</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 56 or 75% of the 75 cities reporting having changed rates in the last five years--37 of these being in the last two years.

EXTENSION POLICIES

	Over 100.000	5,000 to 35.000	2,500 to 5.000	1,000 to 2.500	TOTAL
<u>10. Extension of mains finances by:</u>					
Water utility	0	9	7	11	27
Sub-divider	2	24	8	7	41
Jointly	1	9	7	6	23
No certain policy	0	0	0	0	0
No. cities not reporting	<u>0</u>	<u>0</u>	<u>10</u>	<u>31</u>	<u>41</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 41 or 45% of the 91 cities reporting require the sub-divider to pay all costs of extended mains. This compares with 40% in the 1961 report. 64 or 70% of the 92 reporting require some contribution from the sub-divider.

<u>11. Title to extended mains obtained at once?</u>					
Yes	3	38	18	24	83
No	0	4	2	0	6
No. cities not reporting	<u>0</u>	<u>0</u>	<u>12</u>	<u>31</u>	<u>43</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 83 or 93% of the 89 cities reporting take title to extended mains at once but six cities do not.

<u>12. Type of refunds on extended mains</u>					
No refunds	0	28	15	17	60
Tap refunds - lim. time	0	7	0	2	9
Tap refunds - unlim. time	3 ¹	0	0	0	3
Tap refunds - lim. not st.	0	2	1	1	4
% Revenue - lim. time	0	3	0	0	3
% Revenue - unlim. time	0	1	0	1	2
Give refund - no basis st.	0	0	4	1	5
Varies - no policy	0	0	0	0	0
No report	<u>0</u>	<u>1</u>	<u>12</u>	<u>33</u>	<u>46</u>
Total no. of cities	3	42	32	55	132

¹ Memphis refunds inside city = 100 x unit price per ft. per connection.
 Memphis refunds outside city = 75 x unit price per ft. per connection.

COMMENTS: 60 of the 86 cities reporting give no refunds on main extension costs. Five cities give refunds for an unlimited time which compares with eight in the 1961 report.

<u>13. Rules and regulations adopted and printed?</u>					
Yes	3	26	14	17	60
Adopted but not printed	0	0	0	0	0
No	0	15	7	9	31
No. not reporting	<u>0</u>	<u>1</u>	<u>11</u>	<u>29</u>	<u>41</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 60 or 66% of the 91 cities reporting have adopted and printed rules and regulations. This is an increase of 13% as compared with the 1961 report.

	Over 100.000	5,000 to 35.000	2,500 to 5.000	1,000 to 2.500	TOTAL
<u>14. Extension policies reviewed periodically?</u>					
Yes	3	28	14	15	60
No	0	9	7	9	25
No. not reporting	<u>0</u>	<u>5</u>	<u>11</u>	<u>31</u>	<u>47</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 60 or 71% of 85 cities reporting periodically review and revise rules and regulations and extension policies.

15. Approximate dates of last two revisions

Last Revision Date					
1964	0	5	2	1	8
1963	1	2	1	4	8
1962	2	3	1	0	6
1961	0	1	1	1	3
1960	0	6	0	2	8
1959	0	1	1	0	2
1958	0	1	0	0	1
Prior to 1958	0	0	2	1	3
No. not reporting	<u>0</u>	<u>23</u>	<u>24</u>	<u>46</u>	<u>93</u>
Total no. of cities	3	42	32	55	132

COMMENTS: 8 cities of the 39 cities reporting revised rates in 1964 and eight in 1963. Cities in the 5,000-35,000 group were most active in this as 10 of the 19 cities in this group revised rates in the last two years.

FINANCIAL DATA - STATUS AT END OF LAST FISCAL YEAR

16. Type of accounting system

Cash	0	13	6	15	34
Accrual	3	20	9	2	34
No report	<u>0</u>	<u>9</u>	<u>17</u>	<u>38</u>	<u>64</u>
Total no. of cities	3	42	32	55	132

COMMENTS: Most of the larger cities use the accrual method. The data from cities reporting the cash basis indicate some items are accrued.

17. Number of water customers

No. of customers	262,948	180,665	29,921	14,640	488,174
Cities reporting	3	42	22	25	92
No. not reporting	<u>0</u>	<u>0</u>	<u>10</u>	<u>30</u>	<u>40</u>
Total no. of cities	3	42	32	55	132

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 the amount of fixed assets.

	Over 100.000	5,000 to 35.000	2,500 to 5.000	1,000 to 2.500	TOTAL
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A. Investment per customer

High for group	\$408	\$782	\$964	\$911	
Low for group	360	184	176	150	
Average for group	\$382	\$444	\$443	\$497	
Total no. of cities	3	32	16	16	

COMMENTS: Data was not used from those cities whose water and sewer accounts are combined. These figures are based on water account only.

B. Investment to obtain \$1 gross annual revenue

High for group	\$8.38	\$14.07	\$12.77	\$14.90	
Low for group	6.52	4.02	2.38	3.84	
Average for group	\$7.45	\$ 6.93	\$ 7.30	\$ 8.17	
Total no. of cities	2	33	15	17	

COMMENTS: The high and low for each group are Memphis and Knoxville, Lebanon and Dyersburg, Camden and Dayton, Linden and Mountain City, respectively. 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	32	19	11	65
Without deprec. account	0	2	0	3	5
No. failing to answer	<u>0</u>	<u>8</u>	<u>13</u>	<u>41</u>	<u>62</u>
Total no. of cities	3	42	32	55	132

COMMENTS: Depreciation is one of the costs of operation. Those cities not making an allowance for depreciation are not considering an important cost.

20. Water Bonded Debt and Notes Payable

COMMENTS: Only two cities responding to the questionnaire indicated a debt free system. Other cities had varying amounts of long-term debt.

21. Accounts payable

COMMENTS: Absence of accounts payable indicate the use of the less desirable cash basis of accounting.

22. Surplus (retained earnings) account - NO COMMENT.

23. Total revenue

C. Average revenue per customer per year

Water revenue only					
High	\$57.94	\$98.90	\$102.03	\$102.71	
Low	48.75	31.74	36.18	29.16	
Median	53.35	60.14	56.83	59.18	
Average	48.85	56.81	58.13	60.69	58.02
Total no. of cities	2	34	17	22	

24. Fire hydrant rental income included in total water revenue

COMMENTS: There should be an adequate charge to the municipality for fire protection. The value of fire protection to the individual is in proportion to his property tax base. It is only fair that he pay on the value of that property rather than on the amount of water consumed.

25. Total operating expense - NO COMMENT

26 through 30 incl. -- are self explanatory.

Local conditions inherent in a particular water system make comparisons of various features of the finance data shown very difficult. As an example, the fact that a city has a relatively low amount of fixed assets does not necessarily mean that the city has an inferior water system.

Please fill out and return one copy to MTAS as soon as possible. The 2 extra copies are for your files. Envelope enclosed. Thanks.
- L. J. Henry -
- Inslee Burnett -

City of _____

Prepared by _____ Title _____

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

GENERAL

1. Is the water utility administered directly by a department of the city government? , by a water board (or commission)? , or by a board with other utilities? .
2. Is the sewer utility administered by the same body as the water utility? Yes No; Other (state) _____
3. Does city make a separate charge for sewer service (other than tap fees)? ; or is sewer utility financed through the city's general fund? ; or other? (Describe) _____
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? Yes No. If "yes" how is the amount of the payment determined? _____
6. Does the water utility do its own billing? Yes No.

RATES

7. By what percentage are rates increased for outside-the-city customers? _____
8. Are water rates periodically reviewed for adequacy? Yes No
9. Dates of last two revisions _____ Month of _____, 19____ ; Month of _____, 19____ .

EXTENSION POLICIES

10. Are extensions of water mains to new sub-divisions inside the city financed by the subdivider , the water utility , or jointly? _____
11. Does water utility obtain immediate title to extended mains? Yes No.
12. Are refunds made to the financer of water mains? Yes No. If "yes" are refunds based on fees from new taps ; or a per cent of water revenues ; for a limited , or unlimited time? .
13. Have rules and regulations including water main extension policies been formally adopted and printed? Yes No
14. Are extension policies periodically reviewed and revised? Yes No
15. Approximate dates of last two revisions _____ ; _____

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

16. Is the utility accounting on the cash _____ or accrual _____ basis? AT THE END OF THE LAST FISCAL YEAR WHAT WAS THE TOTAL:		
	<u>Water Utility</u>	<u>Sewer Utility</u>
17. Number of accounts?	_____	_____
18. Fixed assets (total plant in service & equipment)?	_____	_____
19. Total accumulated allowance or reserve for depreciation?	_____	_____
20. Bonded debt and notes payable?	_____	_____
21. Accounts payable?	_____	_____
22. Surplus (retained earnings)?	_____	_____
23. Total revenues?	_____	_____
24. Does total water revenue (Q. 23 above) include income from fire hydrant rental? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "yes" give amount per hydrant per year \$_____. Total revenue	_____	_____
25. Total operating expense?	_____	_____
26. Does total operating expense (Q. 25 above) include interest? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "yes" give amount	_____	_____
27. Does total operating expense (Q. 25 above) include depreciation? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "yes" give amount	_____	_____
28. Does total operating expense (Q. 25 above) include in-lieu-of tax? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "yes" give amount	_____	_____
29. Payments by utility to general fund (other than in-lieu-of tax)	_____	_____
30. Does the city finance any portion of the water & sewer utility debt retirement expenses from general funds? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "yes" give amount	_____	_____

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	497,524	UB	No	A	19%	No	Yes
Nashville	250,887	Dept.	Yes	S.S.Ch,G.Fund	11.71%	No	Yes
Knoxville	179,973	UB	No	S.S.Ch	12.31%	Tax Rate	Yes
Cities 5,000 to 35,000 (East Ridge & Red Bank-White Oak do not own Water Utility)							
Jackson	34,376	UB	Yes	W.Rev.	16%	Nego.	No
Kingsport	33,334	Dept.	Yes	S.S.Ch	28%	Yes	Yes
Johnson City	32,803	Dept.	Yes	S.S.Ch	25%	No	Yes
Oak Ridge	27,169	Dept.	Yes	S.S.Ch	13.48%	Nego.	Yes
Clarksville	22,021	UB	Yes	S.S.Ch	15%	No	Yes
Morristown	21,332	UB	No ¹	S.S.Ch	22%	No	No
Columbia	21,241	Comm.	No	S.S.Ch	8.53%	Tax Rate	No
Bristol	19,787	Dept.	Yes	S.S.Ch	2%	No	Yes
Millington	19,071	Dept.	Yes	No	None	No	Yes
Murfreesboro	18,991	Dept. ⁸	Yes	S.S.Ch	5%	No	No
Cleveland	17,429	Comm.	Yes	S.S.Ch	18%	No	No
Greeneville	12,790	Comm.	Yes	S.S.Ch	15%	No	No
Dyersburg	12,499	Dept.	Yes	S.S.Ch	U	Yes	Yes
Tullahoma	12,242	UB	Yes	S.S.Ch	23%	No	No
Athens	12,103	UB	No	G.Fund	10.4%	Nego.	No
Lebanon	11,171	Dept.	Yes	S.S.Ch	24.26%	No	Yes
Elizabethton	10,896	Dept.	Yes	G.Fund	A	No	Yes
Shelbyville	10,466	Comm.	Yes	S.S.Ch	15%	Tax Rate	No
Maryville	10,348	UB	Yes	S.S.Ch	16%	No	No
Cookeville	10,062	Dept.	Yes	S.S.Ch	10.6%	No	No
Harriman	10,054	UB	Yes	S.S.Ch	5%	No	Yes
Paris	9,832	UB	Yes	S.S.Ch	26.7%	No	Yes
Springfield	9,221	Dept.	Yes	S.S.Ch	20%	No	No
McMinnville	9,013	Dept.	Yes	S.S.Ch	A	No	Yes
Union City	8,837	Dept.	Yes	S.S.Ch	15%	Tax Rate	No
Humboldt	8,482	UB	Yes	S.S.Ch	20%	No	No
Lawrenceburg	8,042	Dept.	Yes	S.S.Ch	10%	No	No
Gallatin	7,901	Dept.	Yes	S.S.Ch	U	No	Yes
Fayetteville	7,170	Comm.	Yes	S.S.Ch	15%	No	Yes
LaFollette	7,130	UB	Yes	S.S.Ch	10%	No	No
Franklin	6,977	Dept.	Yes	S.S.Ch	15%	No	Yes
Pulaski	6,616	Dept.	Yes	S.S.Ch	10%	No	No
Lewisburg	6,507	Dept.	Yes	S.S.Ch	11%	No	Yes
Newport	6,448	UB	Yes	S.S.Ch	30%	No	No
Alcoa	6,395	Dept.	Yes	G.Fund	17%	No	Yes
Milan	6,309	UB	Yes	S.S.Ch	30%	No	No
Lenoir City	6,080	UB	No	No	23%	No	No
Savannah	5,530	UB	Yes	S.S.Ch	A	No	No
Brownsville	5,424	UB	Yes	S.S.Ch	18%	Nego.	No
Rockwood	5,345	Comm.	Yes	S.S.Ch	10%	No	Yes
Covington	5,298	Dept.	Yes	S.S.Ch	A	No	Yes
Dickson	5,028	Dept.	Yes	S.S.Ch	A	No	No

A Not Reported U Unknown 1 Limited Time 8 Administered by Advisory Board

RATES

EXTENSION POLICIES

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	Yes ^{1,5}	Yes	Yes	'56-'63
Nashville	100%	Yes	'53-'64	SD	Yes	Yes ^{1,3}	Yes	Yes	'62
Knoxville	50%	Yes	'58-'62	WU	Yes	Yes ^{1,3}	Yes	Yes	'55-'62
Cities 5,000 to 35,000									
Jackson	50%	Yes	'55-'61	SD	Yes	No	Yes	Yes	'64
Kingsport	50%	Yes	'55-'63	SD	Yes	Yes ^{1,5}	Yes	Yes	'63
Johnson City	50%	Yes	'51-'63	SD	Yes	No	No	Yes	A
Oak Ridge	None	Yes	'60	SD	Yes	No	Yes	Yes	'60
Clarksville	50%	Yes	'53-'60	Jt.	Yes	Yes ^{1,5}	Yes	Yes	'60
Morristown	50%	Yes	'49-'55	Jt.	Yes	No	No	Yes	A
Columbia	50%	Yes	'60-'62	SD	Yes	No	Yes	Yes	'63
Bristol	100%	Yes	'63	WU	Yes	No	Yes	No	A
Millington	None	Yes	'53	WU	Yes	No	No	No	A
Murfreesboro	50%	Yes	'51-'58	SD	Yes	No	Yes	Yes	'56-'59
Cleveland	30%	No	'54	SD	Yes	No	Yes	No	A
Greeneville	50%	Yes	'64	Jt.	Yes	Yes ^{1,5}	No	A	A
Dyersburg	None	Yes	'51	SD	Yes	Yes ³	No	No	A
Tullahoma	50%	Yes	'58-'62	SD	Yes	No	No	A	A
Athens	50%	Yes	'53-'57	SD	Yes	Yes ^{1,3}	Yes	Yes	'60-'62
Lebanon	50%	Yes	'57-'62	SD	No	No	Yes	Yes	A
Elizabethton	None	Yes	A	WU	Yes	No	A	No	A
Shelbyville	30%	Yes	'53-'61	Jt.	Yes	No	Yes	Yes	'62
Maryville	100%	Yes	'54	Jt.	Yes	Yes ^{1,3}	Yes	Yes	'60
Cookeville	50%	Yes	'53-'55	WU	Yes	No	No	No	A
Harriman	8%	No	A	WU	Yes	Yes ^{1,3}	No	No	A
Paris	50%	Yes	'49-'60	SD	Yes	No	Yes	Yes	'56-'60
Springfield	50%	Yes	'55-'63	SD	Yes	No	No	Yes	A
McMinnville	None	Yes	'60	SD	No	Yes ^{1,3}	Yes	Yes	A
Union City	25%	Yes	'60	SD	Yes	No	Yes	Yes	'60-'64
Humboldt	50¢/mo	Yes	'49-'62	SD	Yes	No	Yes	Yes	'49-'62
Lawrenceburg	10%	Yes	'59-'62	SD	Yes	No	Yes	Yes	'63-'64
Gallatin	50%	Yes	'54	SD	Yes	No	No	A	A
Fayetteville	50%	Yes	A	SD	Yes	No	Yes	A	A
LaFollette	50%	Yes	'52	Jt.	Yes	No	No	Yes	'60
Franklin	50%	No	A	SD	Yes	Yes ^{1,3}	No	No	A
Pulaski	50¢/mo	Yes	'64	WU	Yes	No	Yes	Yes	A
Lewisburg	50%	Yes	'64	SD	Yes	No	Yes	Yes	'64
Newport	25%	Yes	'57-'61	WU	No	No	Yes	Yes	A
Alcoa	40%	Yes	'60	Jt.	Yes	No	Yes	Yes	'60
Milan	None	Yes	'53-'62	Jt.	Yes	Yes ^{1,3}	No	Yes	'61-'64
Lenoir City	None	Yes	'59	WU	Yes	A	No	No	A
Savannah	None	Yes	A	SD	Yes	Yes ^{1,3}	Yes	Yes	A
Brownsville	50%	Yes	'55-'61	SD	Yes	Yes ¹	Yes	Yes	'55-'61
Rockwood	50%	Yes	'54	WU	Yes	No	Yes	Yes	'54-'58
Covington	50¢	Yes	'59	SD	No	No	Yes	A	A
Dickson	50%	Yes	'53-'58	Jt.	Yes	Yes ⁵	No	Yes	A

A Not Reported 1 Limited Time 3 New Taps 5% of water revenue

FINANCIAL STATUS AT END LAST FISCAL YEAR

City	Population	FINANCIAL STATUS AT END LAST FISCAL YEAR					
		16.	17.	18.	A.	B.	19.
		Cash or Accrual Basis	Number of Cus- tomers	Water Plant in Service	Invest- ment per Customer	Invest- ment per \$1 Revenue	Deprec- ation Reserve
Cities over 100,000							
Memphis	497,524	Accrual	138,700	56,623,921	408	8.38	16,163,890
Nashville	250,887	Accrual	82,000	29,538,439	360	8.12*	2,531,570
Knoxville	179,973	Accrual	42,248	15,964,472	378	6.52	4,930,156
Cities 5,000 to 35,000							
Jackson	34,376	Accrual	10,199	4,869,069	477	10.04	1,798,803
Kingsport	33,334	Accrual	11,922	3,392,048	285	6.00	None
Johnson City	32,803	Cash	11,675	2,421,513	207	4.53	A
Oak Ridge	27,169	Accrual	7,657	4,611,570	602	14.07	1,612,712
Clarksville	22,021	Accrual	6,676	4,196,531	629	11.98	773,253
Morristown	21,332	Accrual	6,664	2,769,723	416	8.44	799,167
Columbia	21,241	Accrual	6,516	3,631,713	557	8.53	104,288
Bristol	19,787	Cash	7,531	1,516,555	201	6.34	A
Millington	19,071	A	1,692	A	B	B	A
Murfreesboro	18,991	Accrual	6,057	6,964,943*	1,150*	B	971,574*
Cleveland	17,429	Cash	8,331	6,511,468	782	B	1,297,550*
Greeneville	12,790	A	5,012	2,178,078*	435*	B	A
Dyersburg	12,499	Accrual	4,366	802,528	184	B	339,290
Tullahoma	12,242	Accrual	3,970	1,367,000	344	6.80	88,800
Athens	12,103	Accrual	3,876	1,410,814	364	7.14	375,494
Lebanon	11,171	A	3,743	4,249,941	1,135	18.57	379,328
Elizabethton	10,896	Cash	4,600	917,403	199	4.23	A
Shelbyville	10,466	Accrual	3,987	1,602,139	402	6.59	568,781
Maryville	10,348	Accrual	4,391	3,786,667*	862*	11.00*	536,004*
Cookeville	10,062	A	3,850	2,156,742	560	9.33	435,682
Harriman	10,054	Accrual	2,837	1,377,502	486	4.90	370,874
Paris	9,832	Accrual	3,350	1,442,016	430	9.48	311,582
Springfield	9,221	A	2,733	1,037,820	380	7.73	104,397
McMinnville	9,013	Cash	3,816	A	B	B	33,392*
Union City	8,837	Cash	2,984	1,073,271	360	5.96	374,671
Humboldt	8,482	Cash	2,840	1,371,000	483	7.60	223,188
Lawrenceburg	8,042	Cash	2,913	1,336,120	459	8.33	194,018
Gallatin	7,901	A	3,622	2,492,494	688	9.10	402,146
Fayetteville	7,170	Cash	2,500	1,144,265	458	5.05	A
LaFollette	7,130	Accrual	2,235	1,893,820*	847*	B	295,288
Franklin	6,977	Cash	2,900	975,000	336	7.32	None
Pulaski	6,616	Accrual	2,311	1,643,803	711	10.00	320,422
Lewisburg	6,507	Cash	2,535	A	B	B	A
Newport	6,448	Accrual	2,382	481,647	202	4.02	30,495
Alcoa	6,395	Cash	4,855	1,320,575	272	2.89	25,000
Milan	6,309	Accrual	2,446	922,775	377	7.15	192,721
Lenoir City	6,080	A	1,686	801,941	475	8.49	270,299
Savannah	5,530	A	1,480	998,216	674	8.46	259,713
Brownsville	5,424	Accrual	1,931	1,649,857*	854*	11.94*	384,673*
Rockwood	5,345	Accrual	1,966	981,464	499	5.08	200,795
Covington	5,298	A	1,828	1,283,910	702	13.23	297,344
Dickson	5,028	Cash	1,800	A	B	B	A

A Not Reported B Accounts mixed or inadequate information

* Water and Sewer Accounts Combined

FINANCIAL STATUS AT END LAST FISCAL YEAR

	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. 23
Cities over 100,000						
Memphis	14,135,000	274,371	28,279,286	6,761,092	48.75	93,195
Nashville	17,895,493*	608,875*	7,239,037*	3,636,313*	44.35*	193,008
Knoxville	2,367,000	101,673	469,048	2,447,823	57.94	136,328
Cities 5,000 to 35,000						
Jackson	1,102,000	53,578	568,965	484,749	47.53	No
Kingsport	175,000	10,814	200,162	565,468	47.43	2,236
Johnson City	2,148,000	54,955	93,675	534,169	45.75	No
Oak Ridge	2	47,004	17,344	327,707	42.80	9,024
Clarksville	2,255,000	25,897	572,881	350,014	52.42	No
Morristown	737,000	7,101	523,518	328,100	49.23	No
Columbia	2,210,000	57,378	918,197	425,946	65.37	17,267
Bristol	30,000	A	A	239,054	31.74	No
Millington	A	A	A	A	B	A
Murfreesboro	3,083,600*	104,886*	1,718,158*	466,167	76.96	19,604
Cleveland	2,961,000	---	A	496,077*	59.54*	No
Greeneville	1,092,510*	27,062	A	A	B	3,000
Dyersburg	13,000	706	885,895	95,515 ⁹	B	No
Tullahoma	1,458,000*	47,000	1,400,000*	201,000	50.63	No
Athens	771,000	2,128	508,016	197,464	50.95	4,360
Lebanon	2,951,000	38,289	42,917	228,902	61.15	No
Elizabethton	None	None	967,963	216,832	47.14	No
Shelbyville	240,000	194,017*	583,866	242,949	60.94	20,935
Maryville	2,105,000*	10,399	112,932*	344,136*	78.37*	No
Cookeville	859,000	6,816	911,416	231,118	60.03	No
Harriman	2,155,000	5,090	335,859	280,593	98.90	7,020
Paris	725,000	8,489	10,514	152,172	45.42	A
Springfield	678,000	12,066	18,493	134,177	49.09	A
McMinnville	2,097,000*	96,366*	160,795*	291,680*	76.44*	\$15/yr
Union City	1,262,000*	6,657*	338,089*	180,138	60.37	No
Humboldt	679,000	20,000	109,000	180,400	63.52	No
Lawrenceburg	740,000	16,016	516,575	160,430	55.07	No
Gallatin	1,733,000	16,775	27,219	273,765	75.58	No
Fayetteville	960,000*	A	39,584	226,734	90.69	A
LaFollette	1,350,000	453	A	163,108	72.98	25,016
Franklin	458,000	1,072	38,418	133,183	45.93	No
Pulaski	1,116,000	3,137	352,052	164,376	71.13	No
Lewisburg	A	A	A	A	B	50/yr
Newport	A	5,222	42,780	119,790	50.29	No
Alcoa	1,674,000	A	41,457	457,032	94.14	2,038
Milan	756,200	2,069	266,553	129,148	52.80	No
Lenoir City	720,000	2,747	70,371	94,434	56.01	No
Savannah	930,000	A	10,556	117,992	79.72	2,809
Brownsville	494,000*	240*	21,146*	138,129*	71.53*	No
Rockwood	736,000	7,038	326,928	193,258	98.30	No
Covington	162,000	1,878	A	97,026	53.08	No
Dickson	458,000	A	A	74,980	41.66	No

^A Not Reported

^B Accounts mixed or inadequate information

⁹ Six months

* Water and Sewer Accounts Combined ² No bonded debt

FINANCIAL STATUS AT END LAST FISCAL YEAR

City	25. Total Operating Expense	26. Interest Expense in Col. 25	27. Deprec. Exp. in In Col. 25	28. In-Lieu Tax in Col. 25	29. Profit To Gen. Fund	30. W & S Debt Paid by Gen. Fund
Cities over 100,000						
Memphis	3,426,679	No	No	No ⁶	None	No
Nashville	1,498,914	No	No	No	421,447*	No
Knoxville	2,007,836	341,621	66,530	149,360	None	None
Cities 5,000 to 35,000						
Jackson	217,635	No	No	No	None	No
Kingsport	432,386	No	3,485	25,000	5,000	No
Johnson City	383,838	164,943	No	No	115,000	No
Oak Ridge	311,410	No	94,078	20,000	A	No
Clarksville	141,232	No	No	No	None	No
Morristown	239,541	No	79,167	No	None	No
Columbia	306,049	77,896	65,000	4,450	None	No
Bristol	186,810	3,350	No	No	A	No
Millington	A	A	A	A	A	A
Murfreesboro	376,235	100,037	50,071	No	None	No
Cleveland	365,903*	No	No	No	45,000	No
Greeneville	106,672	No	No	No	A	No
Dyersburg	47,575 ⁹	No	No	No	None	No
Tullahoma	137,200	29,500	23,500	No	None	No
Athens	152,395	No	36,167	10,000	None	No
Lebanon	185,985	68,584	34,714	A	None	No
Elizabethton	56,550	No	No	No	122,000	No
Shelbyville	137,810	No	67,241	2,997	2,736	No
Maryville	173,061*	No	61,185*	No	None	No
Cookeville	143,453	No	44,182	No	A	No
Harriman	234,646	None	62,325	No	None	No
Paris	187,085	19,807	42,884	No	None	No
Springfield	68,022	No	No	No	None	No
McMinnville	262,950*	102,932*	No	No	A	No
Union City	107,596	No	No	14,694	None	No
Humboldt	131,000	26,000	48,600	No	A	No
Lawrenceburg	126,371	24,244	27,163	No	None	No
Gallatin	144,748	No	No	No	A	No
Fayetteville	187,150	A	A	A	A	A
LaFollette	88,472	1,194	28,298	No	None	No
Franklin	109,388	No	No	No	None	13,656
Pulaski	112,817	No	55,268	No	A	No
Lewisburg	A	A	A	A	A	A
Newport	77,010	30,299	9,327	No	None	No
Alcoa	415,575	56,334	No	No	A	No
Milan	45,638	25,796	18,847	No	None	No
Lenoir City	23,675	No	A	No	A	No
Savannah	36,959	No	No	No	None	No
Brownsville	58,542*	No	No	No	9,297	No
Rockwood	181,811	A	No	No	None	No
Covington	86,638	No	38,191	No	None	No
Dickson	58,780	No	No	No	None	42,000

A Not Reported 6 Indirect contribution; i.e. free water and service to city of \$580,000

* Water and Sewer Accounts Combined

GENERAL

City	Population	1. 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)							
Clinton	4,943	Comm.	Yes	S.S.Ch	20%	Yes	No
Winchester	4,760	UB	Yes	S.S.Ch	20%	No	No
Martin	4,750	UB	Yes	No	U	No	Yes
Crossville	4,668	Dept.	Yes	S.S.Ch	A	A	No
Kingston	4,319	Comm.	Yes	S.S.Ch	10%	No	No
Loudon	4,269	UB	Yes	S.S.Ch	20%	No	No
Trenton	4,225	Dept.	Yes	S.S.Ch	10%	A	No
Sweetwater	4,145	Dept.	Yes	S.S.Ch	38%	No	Yes
South Pittsburg	4,130	Comm.	Yes	S.S.Ch	6%	No	Yes
Lexington	3,943	Comm.	No	S.S.Ch	15%	Yes	Yes
Manchester	3,930	Comm.	Yes	S.S.Ch	15%	No	No
McKenzie	3,780	Comm.	Yes	S.S.Ch	5%	No	No
Dayton	3,668	Dept.	Yes	W.Rev.	56%	No	No
Rogersville	3,618	Comm.	Yes	S.S.Ch	17%	No	No
Smyrna	3,612	Council	Yes	S.S.Ch	A	No	Yes
Signal Mountain	3,413	Dept.	Yes	Gen.Fund	6.67%	No	Yes
Etowah	3,223	UB	Yes	S.S.Ch	20%	No	Yes
Huntingdon	3,130	Dept.	Yes	S.S.Ch	A	No	Yes
Mt. Pleasant	2,921	Dept.	Yes	S.S.Ch	33%	A	A
Hohenwald	2,804	Dept.	Yes	S.S.Ch	U	No	Yes
Camden	2,774	Dept.	Yes	S.S.Ch	U	No	No
Henderson	2,691	Dept.	Yes	No	14%	No	Yes
South Fulton	2,512	Council	Yes	S.S.Ch	A	No	Yes

A Not Reported

U Unknown

The following cities operate water utilities but did not respond to our questionnaire. Erwin, Jefferson City, Sparta, Ripley, Bolivar, Waverly, Sevierville, Livingston, and Mount Carmel.

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									
Clinton	60%	No	'55	WU	Yes	A	No	No	A
Winchester	None	No	'51-'59	SD	Yes	No	No	No	A
Martin	A	Yes	'58-'62	Jt.	Yes	No	Yes	Yes	A
Crossville	50%	No	A	Jt.	No	No	Yes	No	A
Kingston	50%	Yes	'55-'62	SD	Yes	Yes ^{1,3}	No	Yes	'52-'56
Loudon	50%	Yes	'59	WU	Yes	No	Yes	Yes	'59
Trenton	100%	Yes	'61-'64	SD	Yes	No	No	No	A
Sweetwater	20%	Yes	'58-'61	WU	Yes	Yes ³	Yes	Yes	'61
South Pittsburg	50%	Yes	'62	WU	Yes	No	Yes	Yes	A
Lexington	None	Yes	'48-'59	Jt.	A	No	Yes	Yes	'54
Manchester	100%	Yes	'56-'62	Jt.	Yes	No	Yes	Yes	'57-'64
McKenzie	25%	Yes	A	Jt.	Yes	No	Yes	Yes	A
Dayton	None	Yes	'31-'62	WU	Yes	No	No	Yes	'62
Rogersville	40%	Yes	'64	WU	Yes	No	Yes	Yes	A
Smyrna	50%	Yes	'62	SD	Yes	No	Yes	A	A
Signal Mountain	A	Yes	'47	SD	Yes	Yes ^{1,3}	A	Yes	'47-'63
Etowah	50¢/cust.	No	A	Jt.	Yes	Yes ^{1,3}	Yes	Yes	'64
Huntingdon	34.5%	No	A	A	Yes	No	Yes	No	A
Mt. Pleasant	25%	Yes	'63	WU	A	A	Yes	Yes	A
Hohenwald	75%	Yes	'56-'62	SD	Yes	Yes ³	Yes	Yes	A
Camden	50%	Yes	'58-'63	SD	Yes	No	No	No	A
Henderson	\$1/cust.	Yes	'63	SD	A	A	A	A	A
South Fulton	50¢/cust.	No	'51	Jt.	No	No	No	No	A

^A Not Reported

¹ Limited Time

³ New Taps

FINANCIAL STATUS AT END LAST FISCAL YEAR

City	Population	FINANCIAL STATUS AT END LAST FISCAL YEAR					
		16.	17.	18.	A.	B.	19.
		Cash or Accrual Basis	Number of Cus- tomers	Water Plant in Service	Invest- ment per Customer	Invest- ment per \$1 Revenue	Deprecia- tion Reserve
Cities 2,500 to 5,000							
Clinton	4,943	Accrual	1,522	1,267,708*	833*	11.43*	318,002*
Winchester	4,760	Accrual	1,762	652,814	370	7.13	233,920
Martin	4,750	A	1,850	362,270	196	5.41	A
Crossville	4,668	Cash	A	1,525,052*	B	11.89*	A
Kingston	4,319	Accrual	1,309	826,506	631	11.62	101,454
Loudon	4,269	Accrual	1,504	311,274	207	4.91	187,190
Trenton	4,225	Accrual	1,657	855,643	534	10.94	88,223
Sweetwater	4,145	Cash	1,345	958,802*	713*	B	60,443*
South Pittsburg	4,130	A	1,240	1,205,310*	972*	12.02*	155,462*
Lexington	3,943	A	1,374	425,561	310	6.42	9,480
Manchester	3,930	Accrual	1,591	448,854	281	5.02	155,386
McKenzie	3,780	Accrual	1,500	720,000	480	7.27	198,000
Dayton	3,668	Accrual	1,494	263,121	176	2.38	161,122
Rogersville	3,618	A	1,414	571,555	404	6.24	101,730
Smyrna	3,612	A	1,000	704,395	704	6.90	100,772*
Signal Mountain	3,413	A	1,140	434,773	381	6.66	4,201
Etowah	3,223	Accrual	1,810	861,114	476	8.28	161,384
Huntingdon	3,130	A	1,058	735,398	695	B	158,205
Mt. Pleasant	2,921	A	1,406	A	B	B	A
Hohenwald	2,804	Cash	1,085	314,447	290	7.61	77,925
Camden	2,774	Cash	1,029	991,935	964	12.77	2,680
South Fulton	2,512	Cash	919	A	B	B	A
Henderson	2,691	Cash	912	313,691*	341*	7.92*	83,146*

^A Not Reported

^B Accounts Mixed or Inadequate

* Water and Sewer Accounts Combined

FINANCIAL STATUS AT END LAST FISCAL YEAR

<u>City</u>	<u>20.</u> <u>Water</u> <u>Bonded</u> <u>Debt</u>	<u>21.</u> <u>Accounts</u> <u>Payable</u> <u>Amount</u>	<u>22.</u> <u>Total</u> <u>Surplus</u>	<u>23.</u> <u>Total</u> <u>Revenue</u> <u>Amount</u>	<u>C</u> <u>Average</u> <u>Revenue</u> <u>P/Cust.</u>	<u>24.</u> <u>Hydrant</u> <u>Rent in</u> <u>Col. 25</u>
Cities 2,500 to 5,000						
Clinton	591,000*	1,989*	287,652*	110,893*	72.86*	2,700
Winchester	329,000	10,964	102,552	91,593	51.98	2,400
Martin	164,000	A	A	66,926	36.18	A
Crossville	1,439,000*	12,576*	429,720*	128,234	B	No
Kingston	636,000	961	102,543	71,114	54.33	4,575
Loudon	147,320	2,671	117,335	63,446	42.18	No
Trenton	600,000	562	185,350	80,960	48.86	No
Sweetwater	610,000*	A	678*	103,720*	B	No
South Pittsburg	915,000*	55,689*	A	100,310	80.90*	No
Lexington	121,000	4,358	---	66,313	48.26	Yes 3.33/yr
Manchester	986,000	25,195	14,224	89,399	56.19	12,125
McKenzie	455,000	A	180,000	99,000	66.00	A
Dayton	190,904	4,784	53,747 ^L	110,427	73.91	No
Rogersville	156,000	600	668,001	91,592*	64.78	No
Smyrna	561,000*	16,603	173,641	102,028	102.03	No
Signal Mountain	232,189	33,841	183,957	65,319	57.30	3,510
Etowah	855,000	11,451	2,289	104,004	57.46	3,500
Huntingdon	269,000	540	29,792	54,782	B	60/yr
Mt. Pleasant	65,000	A	A	80,375*	57.33	A
Hohenwald	115,000	1,376	101,131	41,315	38.08	No
Camden	417,500	A	1,558	77,704	75.51	No
South Fulton	A	30,648	1,886	32,534	35.67	A
Henderson	80,000*	3,833*	217,480*	39,626*	43.12*	892

A Not Reported

B Accounts Mixed or Inadequate

L Deficit

* Water and Sewer Accounts Combined

FINANCIAL STATUS AT END OF FISCAL YEAR

City	25.	26.	27.	28.	29.	30
	Total Operating Expense	Interest Exp. in Col. 25	Deprec. Expense In Col. 25	In-Lieu Tax in Col. 25	Profit To Gen. Fund	W & S Debt Paid by Gen. Fund
Cities 2,500 to 5,000						
Clinton	74,962*	18,566*	27,822*	2,700*	None	No
Winchester	66,395	No	16,182	No	None	No
Martin	45,280	No	No	No	A	No
Crossville	89,287*	70,133	No	No	A	No
Kingston	33,488	No	No	No	A	No
Loudon	40,383	No	Yes	No	A	No
Trenton	92,941	36,000	11,488	No	3,150	No
Sweetwater	103,042*	26,924*	20,425*	700*	None	No
South Pittsburg	109,277*	36,687*	14,916*	No	A	A
Lexington	36,319	No	No	Yes	None	No
Manchester	79,242	19,591	11,176	No	None	No
McKenzie	72,608	15,412	No	No	A	No
Dayton	135,554	41,922	30,761	No	A	35,828
Rogersville	59,132	No	No	No	24,000	15,000
Smyrna	72,411	No	20,326	None	None	No
Signal Mountain	54,019	9,278	1,198	No	None	None
Etowah	80,830*	44,403*	31,063*	No	None	No
Huntingdon	27,789	No	A	No	None	No
Mt. Pleasant	45,219	No	No	A	A	No
Hohenwald	23,729	No	No	No	A	No
Camden	77,295	12,677	900	No	750	No
South Fulton	37,102	7,769	No	No	A	No
Henderson	14,463*	No	No	No	None	No

A Not Reported

* Water and Sewer Accounts Combined

GENERAL

City	Population	GENERAL					
		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 1,000 to 2,500							
Monterey	2,297	Comm.	Yes	S.S.Ch	U	No	Yes
Jellico	2,210	UB	Yes	W.Rev.	30%	Nego.	No
Greenbrier	2,052	Dept.	No Sew.		2%	No	No
Carthage	2,021	Comm.	Yes	S.S.Ch	18%	No	Yes
Cowan	1,979	Comm.	Yes	S.S.Ch	A	No	Yes
Lake City	1,914	Dept.	Yes	S.S.Ch	15%	No	No
Halls	1,890	Dept.	Yes	S.S.Ch	A	Tax Rate	No
Whitwell	1,857	Comm.	No Sew.		U	No	Yes
Gatlinburg	1,764	Dept.	Yes	S.S.Ch	11%	Tax Rate	No
Newbern	1,747	Dept.	Yes	S.S.Ch	A	No	No
Hartsville	1,712	Dept.	Yes	S.S.Ch	U	No	Yes
Englewood	1,574	Dept.	No Sew.		U	No	No
Woodbury	1,562	Dept.	Yes	S.S.Ch	A	No	Yes
Waynesboro	1,521	Dept.	Yes	S.S.Ch	15%	No	Yes
Dresden	1,510	Dept.	Yes	Gen.F.	None	No	Yes
Mountain City	1,478	Dept.	No Sew.		U	A	No
Jasper	1,450	Dept.	No Sew.		16%	No	Yes
Bruceston	1,449	Dept.	Yes	S.S.Ch	U	No	Yes
Ashland City	1,400	Dept.	Yes	S.S.Ch	10%	No	Yes
Norris	1,389	Comm.	Yes	S.S.Ch	40%	Tax Rate	No
Bells	1,232	UB	No	S.S.Ch	None	Tax Rate	Yes
Celina	1,228	Dept.	No Sew.		None	No	Yes
Oliver Springs	1,163	Comm.	No Sew.		A	No	No
Germanatown	1,104	Dept.	No	S.S.Ch	U	No	Yes
Linden	1,086	Dept.	Yes	S.S.Ch	10%	No	Yes
White Pine	1,035	Comm.	No Sew.	--	20%	A	Yes
Munford	1,014	Dept.	Yes	S.S.Ch	A	No	Yes

A Not Reported

U Unknown

The following cities operate water utilities but did not respond to our questionnaire.
 Oneida, Portland, Smithville, Centerville, Church Hill, Tiptonville, Collierville, Dyer,
 Selmer, Lakewood, Parsons, Somerville, Madisonville, Tusculum, Spring City, Greenfield,
 Jamestown, Decherd, Alamo, Dunlap, Tracy City, Algood, Ridgely, Jonesboro, Erin, Obion,
 Kenton, Adamsville, and Gainesboro.

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 1,000 to 2,500									
Monterey	50%	A	A	SD	Yes	No	No	No	None
Jellico	50%	Yes	'48-'48	Jt.	Yes	Yes ¹	Yes	Yes	'41-'48
Greenbrier	None	No	A	WU	Yes	No	No	No	A
Carthage	None	Yes	'57-'62	Jt.	Yes	No	Yes	Yes	'61
Cowan	None	No	A	A	Yes	A	No	No	A
Lake City	42%	No	'58-'60	WU	Yes	No	Yes	No	'58-'60
Halls	80%	No	A	WU	Yes	A	No	No	A
Whitwell	20%	Yes	'61	Jt.	Yes	No	Yes	Yes	A
Gatlinburg	25%	Yes	'51	SD	Yes	Yes ^{1,3}	Yes	Yes	'63
Newbern	50%	Yes	'62	SD	Yes	Yes ^{1,3}	No	A	A
Hartsville	30%	No	A	SD	Yes	No	Yes	Yes	'63
Englewood	None	Yes	'63	WU	Yes	A	Yes	Yes	A
Woodbury	A	No	A	SD	Yes	No	Yes	Yes	'63
Waynesboro	50%	Yes	'62	WU	Yes	No	Yes	No	A
Dresden	\$1/mo	Yes	A	WU	Yes	No	Yes	Yes	A
Mountain City	20%	Yes	'62-'63	WU	A	A	A	A	A
Jasper	None	Yes	'62	Jt.	Yes	No	Yes	Yes	A
Bruceton	None	No	A	WU	Yes	No	No	No	A
Ashland City	50%	Yes	'62-'63	WU	Yes	No	No	No	A
Norris	20%	Yes	'62-'63	SD	Yes	No	Yes	Yes	A
Bells	None	Yes	'62-'63	Jt.	Yes	No	No	Yes	U
Celina	None	Yes	A	WU	Yes	No	Yes	Yes	'63-'64
Oliver Springs	15%	No	A	A	A	A	No	A	A
Germantown	50%	No	A	SD	Yes	Yes ¹	Yes	No	A
Linden	80¢/cust.	Yes	'59	WU	Yes	No	Yes	Yes	'60
White Pine	50%	No	A	A	A	Yes ³	Yes	Yes	A
Munford	\$2/mo.	Yes	'62-'63	Jt.	Yes	No	No	No	A

A Not Reported

U Unknown

¹ Limited Time

³ New Taps

FINANCIAL STATUS AT END LAST FISCAL YEAR

<u>City</u>	<u>Population</u>	<u>FINANCIAL STATUS AT END LAST FISCAL YEAR</u>					
		<u>16.</u>	<u>17.</u>	<u>18.</u>	<u>A.</u>	<u>B.</u>	<u>19.</u>
		<u>Cash or</u> <u>Accrual</u> <u>Basis</u>	<u>Number</u> <u>of Cus-</u> <u>tomers</u>	<u>Water</u> <u>Plant in</u> <u>Service</u>	<u>Invest-</u> <u>ment per</u> <u>Customer</u>	<u>Invest-</u> <u>ment</u> <u>per \$1</u> <u>Revenue</u>	<u>Deprecia-</u> <u>ation</u> <u>Reserve</u>
Cities 1,000 to 2,500							
Monterey	2,297	Cash	580	A	B	B	A
Jellico	2,210	Accrual	756	221,227	293	5.84	98,087
Greenbrier	2,052	A	550	475,000	864	14.90	None
Carthage	2,021	Cash	685	250,000	365	6.49	None
Cowan	1,979	Cash	588	267,701	455	8.10	A
Lake City	1,914	A	A	194,469	B	5.95	None
Halls	1,890	Cash	754	A	B	B	1,000
Whitwell	1,857	A	561	432,665	771	12.51	45,101
Gatlinburg	1,764	Cash	937	662,623	707	6.88	217,749
Newbern	1,747	Accrual	708	162,910	230	B	A
Hartsville	1,712	Cash	590	413,156	700	10.30	98,340
Englewood	1,574	Cash	550	U	B	B	U
Woodbury	1,562	Cash	742	A	B	B	A
Waynesboro	1,521	Cash	625	695,318*	1,113*	B	130,840*
Dresden	1,510	A	752	A	B	B	A
Moutain City	1,478	A	500	75,057	150	5.15	1,041
Jasper	1,450	Cash	475	246,841	520	7.54	10,314
Bruceston	1,449	A	500	No Record	B	B	A
Ashland City	1,400	Cash	532	146,000	274	3.84	367
Norris	1,389	A	426	196,625	462	5.60	44,436
Bells	1,232	A	473	U	B	B	U
Celina	1,228	Cash	395	178,000	451	11.32	A
Oliver Springs	1,163	A	814	295,961	364	6.45	94,904
Germantown	1,104	Cash	500	U	B	B	A
Linden	1,086	Cash	372	338,954*	911	12.05	88,689*
White Pine	1,035	A	A	151,414	B	8.82	A
Munford	1,014	Cash	275	120,000	436	7.14	A

A Not Reported

B Accounts Mixed or Inadequate

U Unknown

* Water and Sewer Accounts Combined

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 1,000 to 2,500						
Monterey	578,000*	10,115	7,500	19,000	32.76	Yes
Jellico	--	160	51,683	37,854	50.07	3,571
Greenbrier	204,000	3,402	5,224	31,872	57.94	No
Carthage	37,000	None	1,221	38,500	56.20	No
Cowan	195,000	A	A	33,055	56.22	12/yr
Lake City	321,800*	162	5,377	32,683	B	No
Halls	35,000	2,776	12,000	30,270	40.15	1,452
Whitwell	440,000	A	A	34,567	61.62	1,300
Gatlinburg	660,000	17,918	64,007	96,244	102.71	2,281
Newbern	None	5,265*	190,180	59,191*	83.60*	A
Hartsville	341,000	A	49,402	40,108	67.98	No
Englewood	U	U	U	19,235	34.97	No
Woodbury	598,000	None	A	61,011	82.23	No
Waynesboro	569,500*	None	None	A	B	No
Dresden	A	A	A	49,954	66.43	A
Jasper	371,000	11,216	14,000	32,734	68.91	25/yr A
Bruceston	231,000*	A	A	24,600	49.20	No
Ashland City	384,000	A	33,124	37,999	71.43	No
Norris	133,00	200	46,736	35,118	82.43	2,513
Bells	B	B	B	B	B	B
Celina	98,000	1,150	1,654	15,718	39.79	No
Oliver Springs	190,000	361	87,242	45,875	56.36	552
Germantown	A	A	A	29,356	58.71	No
Linden	242,000*	None	4,747*	28,123*	75.60	No
White Pine	A	A	A	17,159	B	700
Mountain City	31,000	None	897	14,580	29.16	No
Munford	90,000	A	9,000	16,800	61.09	1,620

A Not Reported

B Accounts Mixed or Inadequate

U Unknown

* Water and Sewer Accounts Combined

FINANCIAL STATUS AT END OF FISCAL YEAR

City	25. Total Operating Expense	26. Interest Exp. in Col. 25	27. Deprec. 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 1,000 to 2,500						
Monterey	A	A	A	A	A	A
Jellico	35,351	2	5,200	12,150	None	No
Greenbrier	11,669	No	No	No	None	No
Carthage	17,180	No	No	No	None	No
Cowan	15,877	No	No	No	A	No
Lake City	22,550	No	No	No	None	No
Halls	27,640	No	500	752	None	No
Whitwell	12,141	No	No	No	A	No
Gatlinburg	27,445	No	No	2,486	None	No
Newbern	14,097*	No	No	No	None	No
Hartsville	29,888	No	9,089	No	None	No
Englewood	A	230	U	None	200	No
Woodbury	30,089	No	No	No	A	No
Waynesboro	16,020	No	No	No	None	No
Dresden	B	B	B	B	B	B
Mountain City	13,660	1,300	No	No	A	A
Jasper	14,390	No	4,369	No	None	No
Bruceton	10,429	No	No	No	None	No
Ashland City	53,568	16,014	367	No	None	No
Norris	23,392	No	No	500	None	No
Bells	B	B	B	B	B	B
Celina	13,000	3,497	No	No	None	No
Oliver Springs	13,751	No	No	No	A	No
Germantown	13,768	No	No	No	A	Yes
Linden	45,041*	11,048*	20,576*	No	None	No
White Pine	9,858	No	Yes	No	A	No
Munford	2,000	No	No	No	A	No

A Not Reported

B Accounts Mixed or Inadequate

U Unknown

* Water and Sewer Accounts Combined

2 No bonded debt