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Municipal Water Works Operating Data for Tennessee

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MUNICIPAL WATER WORKS OPERATING DATA FOR TENNESSEE

October 1957

By

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and

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

in cooperation with the

Tennessee Municipal League

F O R E W O R D

In August 1957 Mr. W. G. Thomas, General Manager, Athens Utility Board, requested MTAS to obtain certain statistical information on the operation of municipally-owned water utilities in the State. In replying to our survey questionnaire, so many officials requested a copy of the results that it was decided to print them in this form and to give the report a wide distribution.

As far as we can determine, except for statistical reports of the AWWA, this is the first time such an exhaustive study for Tennessee has been made on this particular subject.

Due to our failure to fully anticipate the actual wide diversity of operating conditions in some instances and to clearly word questions so that they would not be misinterpreted, a number of footnotes are necessary. We have attempted to only reproduce those notes which materially affect the meaning of the data.

We wish to thank all who replied to our questionnaire, for without such assistance this report would not have been possible.

SUMMARY OF SURVEY RESULTS

Survey forms embracing 14 basic questions were prepared and sent on August 23, 1957, to officials of the 119 cities in the State which are over 1,000 population and which have a municipally-owned water supply. By October 23, 65 returns (over 54%) were in. By population groups the returns were:

3	cities	over 100,000 population	= 3	reported	= 100%
3	"	20,000 to 35,000 "	= 3	"	= 100%
11	"	10,000 to 20,000 "	= 11	"	= 100%
20	"	5,000 to 10,000 "	= 17	"	= 85%
27	"	2,500 to 5,000 "	= 13	"	= 47%
55	"	1,000 to 2,500 "	= 18	"	= 33%
119	"	over 1,000 population	= 65	reported	= 54.6%

Since the number of cities reporting in the first 4 groups constitute a major portion (81%) of the cities in these groups, it was concluded that the answers obtained from these cities reveal the prevailing practice. The data for these 4 groups (5,000 and over) are shown on the yellow pages - pages 4 to 10 inclusive. The white sheets, pages 11 to 16 inclusive, contain the information for cities of under 5,000 population, for which replies were received from 38 per cent of the full group.

The financial information included is for the latest fiscal year prior to the survey date.

Of the 65 cities reporting, 37 of the water utilities are operated as a department of the city, 11 are operated by a separate water board, and 17 are jointly operated with other utilities.

Seventeen of the cities do not know how much water is "unaccounted for," 17 report less than 10% loss, 15 report 10% to 20% loss, 12 report 20% to 30% loss, and 4 report over 30% loss.

One city uses elements of both cash and accrual basis accounting, 37 use the cash basis, and 27 of the cities are on the accrual or utility basis. The larger cities are much more likely to be using accrual basis accounting, 15 of the 22 largest cities so reporting.

Thirty-six of the cities reporting do their own billing, and 28 do not. These 64 cities serve 356,268 customers.

Forty-one of the utilities currently depreciate their fixed assets, 15 do not, and 9 did not report current depreciation. At least two of the utilities not reporting current depreciation charges have accumulated depreciation reserves in the past.

Eleven cities report no water utility bonded debt, although some of these utilities may have past general obligation debt issued for water utility construction.

Only 16 of the 65 utilities make a payment-in-lieu of taxes to the city, while 29 of the cities pay for water used for fire-fighting and other purposes and 36 do not.

Twenty-six of the utilities finance extensions to subdivisions, 16 participate jointly with the subdividers, 19 require financing by the subdivider, and 4 do not report a policy for extensions. Rules have been formally adopted by 24 while 33 have no formal rules for extensions and 8 do not report.

Outside the city rates are the same for 13 cities, less than 50 per cent higher for 12 cities, 50 per cent higher for 26 cities, more than 50 per cent higher for 8 cities, not reported for 2 cities, and no outside service by 4 cities.

Eighteen of the 65 utilities last revised their rates within the last year, 13 in 1954 or 1955, 18 from 1950 - 1953, 10 between 1940 and 1950, 4 before 1940 and 2 cities did not report.

Only two of the utilities have civil service coverage for their employees, although 23 have retirement plan coverage for all employees. Another eight utilities have retirement coverage for half or more of their employees, and 34 utilities have no retirement plan.

ADMINISTRATION OF WATER WORKS BY TENNESSEE CITIES

City No.	City	Population	Administered by: 1 Dept. of City	1 Separate Water Board	1 With Other Util.	2 % Of Water "Unaccounted For"
	Cities over 100,000 (Chattanooga is supplied by a private company)					
1.	Memphis	407,439			X	15 - 20%
2.	Nashville	176,170	X			10.22%
3.	Knoxville	124,769			X	8.78%
	Cities 20,000 to 35,000					
4.	Jackson	33,354	X			Unknown
5.	Johnson City	29,011	X			30 - 35%
6.	Kingsport	23,550	X			30%
	Cities 10,000 to 20,000					
7.	Bristol	17,746	X			2%
8.	Clarksville	17,695	X			15%
9.	Cleveland	15,217		X		20 - 25%
10.	Murfreesboro	14,979	X			7%
11.	Columbia	13,297			X	9.4%
12.	Morristown	13,151			X	28%
13.	Dyersburg	12,063	X			Unknown
14.	Elizabethton	10,754	X			10%
15.	Maryville	10,723			X	24%
16.	Athens	10,103			X	20%
17.	Shelbyville	10,082			X	Unknown
	Cities 5,000 to 10,000					
18.	Paris	9,164			X	Unknown
19.	Greeneville	8,721		X		15 - 25%
20.	Springfield*	8,675				
21.	Tullahoma	8,380	X			Unknown
22.	Lebanon	8,253	X			29.38%
23.	Union City	7,665	X			24%
24.	McMinnville	7,577	X			Unknown
25.	Humboldt	7,426	X			Unknown
26.	Cookeville	6,924	X			23.53%
27.	Harriman	6,389			X	22%
28.	Fayetteville	6,283	X			10%
29.	LaFollette	6,141			X	10%
30.	Gallatin	6,113	X			10%
31.	Newport	5,884			X	Unknown
32.	Lewisburg	5,776	X			12.5%
33.	Pulaski	5,762	X			30%
34.	Milan*	5,637				
35.	Franklin*	5,475				
36.	Lawrenceburg	5,442	X			2%
37.	Lenoir City	5,159			X	42%

*Not Reported

WATER WORKS FINANCE DATA. PART 1 OF 3

City No.	3a Type of Accounting System: Cash	3a: Accrual	3b Does City Do Billing?	4a No. Of Accts.	4b Total Fixed Assets	4c Total Reserve For Deprec.	4d Total Water Bonded Debt
	Cities over 100,000						
1.		X	Yes	114,214	37,438,018	8,702,388	8,417,000
2.		X	Yes	53,994	15,677,699	1,518,913	5,557,000
3.	X both	X	Yes	40,809	11,334,679	3,808,024	2,491,000
	Cities 20,000 to 35,000						
4.	X		No	8,531	3,299,076	1,148,085	1,176,000
5.	X		Yes	8,749	1,129,103	None	569,000
6.	X		Yes	10,554	2,674,565	547,735	1,545,000
	Cities 10,000 to 20,000						
7.	X		Yes	6,391	3,500,000	107,000	185,000
8.		X	Yes	5,168	2,344,958	352,859	1,331,000
9.		X	Yes	6,400	4,630,000	339,879	2,221,000
10.		X	No	4,278	3,306,767	None	2,040,000
11.		X	No	5,584	2,361,059	269,322	1,619,000
12.		X	No	5,262	1,607,886	486,058	345,000
13.		X	Yes	3,669	*	*	130,000
14.	X		Yes	3,963	765,534	18,676	None
15.		X	No	3,580	3,113,885	116,423	2,515,000
16.		X	No	3,533	662,529	212,046	91,000
17.		X	No	3,354	957,589	293,644	200,000
	Cities 5,000 to 10,000						
18.		X	No	2,908	1,073,245	142,984	587,000
19.		X	No	3,770	*	*	*
20.*							
21.	X		No	3,291	*	None	762,000
22.		X	Yes	2,957	620,935	129,875	72,000
23.	X		No	2,557	712,181	131,921	495,000
24.	X		Yes	2,950	*	*	*
25.	X		No	2,628	722,390	19,580	275,250
26.	X		No	2,829	1,036,344	236,340	561,000
27.	X		Yes	2,634	514,376	164,782	108,000
28.	X		Yes	2,000	944,713	None	471,000
29.	X		No	1,854	922,227	170,617	604,000
30.	X		Yes	2,686	1,898,315	103,219	1,299,000
31.	X		Yes	2,000	364,564	---	39,000
32.	X		No	2,183	1,134,930	318,446	431,000
33.		X	No	1,911	486,287	138,721	171,000
34.*							
35.*							
36.		X	No	2,491	1,062,084	66,197	875,000
37.	X		No	1,595	161,602	129,989	47,000

*Not Reported

WATER WORKS FINANCE DATA (CON'T) PART 2 OF 3

City No.	4e Accounts Payable at End Last Fisc. Yr.	4f Total Surplus	5a Total Revenue Last Year	5b Total Operating Expense Last Year	6a Does Amt. in Col. 5b Incl. 6b 6c & 6d?	6b Amount of Deprec. Included	6c Amount of Int. Included	6d Amount In-Lieu of Taxes Included
	Cities over 100,000							
1.	$346,074	19,187,252	4,951,691	3,490,888	Yes	752,997	217,342	None
2.	110,001	2,373,596	3,047,699	1,354,786	Yes	145,993	332,010	None
3.	72,264	4,133,621	1,821,580	1,418,127	Yes	157,759	79,626	101,968
	Cities 20,000 to 35,000							
4.	30,183	419,574	409,761	327,795	Yes	77,929	27,687	12,000
5.	31,354	5,463	337,747	111,210	Yes	None	27,697	154,839
6.	7,441	*	541,304	481,608	Yes	*	17,656	15,000
	Cities 10,000 to 20,000							
7.	None	107,000	165,000	132,310	No	None	None	None
8.	8,082	148,454	228,724	177,958	Yes	48,721	36,532	None
9.	8,647	2,117,335	322,606	265,750	Yes	16,939	63,700	None
10.	6,082	1,278,639	268,018	183,079	Yes	None	58,236	None
11.	5,763	471,936	288,556	234,850	Yes	48,731	54,106	5,829
12.	8,401	190,599	227,506	149,935	Yes	41,257	10,751	None
13.	*	*	129,306	83,918	Yes	None	2,732	17,000
14.	60,000	93,564	141,819	51,225	Yes	1,200	1,800	None
15.	19,228	233,014	266,071	136,421	Yes	55,083	*	None
16.	8,565	323,969	102,960	91,768	Yes	19,026	8,458	None
17.	3,452	499,379	147,177	102,033	Yes	41,561	6,220	6,042
	Cities 5,000 to 10,000							
18.	1,037	423,006	118,706	69,453	Yes	19,349	16,892	None
19.	*	*	186,143	154,009	Yes	40,998	33,961	None
20.*								
21.	941	None	129,891	79,422	No	None	*	None
22.	34,055	257,245	120,190	86,155	Yes	19,971	4,191	None
23.	91,636	719,852	208,724	63,584	No	None	*	None
24.*								
25.	*	19,772	101,293	82,214	Yes	19,580	18,887	9,908
26.	2,310	460,525	155,562	103,444	Yes	23,986	17,346	None
27.	960	238,047	116,086	104,442	Yes	25,222	1,997	None
28.	*	*	118,671	95,239	Yes	None	18,800	None
29.	*	25,883	115,622	63,428	Yes	29,049	18,138	None
30.	3,722	217,662	186,326	117,823	Yes	38,633	None	None
31.	6,966	*	61,593	38,179	No	None	*	None
32.	7,870	59,790	103,215	101,337	Yes	24,506	14,126	None
33.	12,464	1,294	79,464	85,234	Yes	19,534	7,065	5,400
34.*								
35.*								
36.	3,149	188,268	87,777	80,420	Yes	12,126	14,828	None
37.	None	56,261	71,544	65,407	Yes	11,520	By City	None

*Not Reported

WATER WORKS FINANCE DATA (CON'T) PART 3 OF 3

City No.	7a Total Amt. In-Lieu of Taxes Paid in Last 10 Years	7b How is Amount of In-Lieu of Taxes Determined	8a Does City Pay W. Util. for Water Used for Fire Fighting, Sew. Fl. and Str. Cleaning?	8b Method Used in Determin. Amount in Prev. Column	8c Amt. Paid for This Service Last Year	8d Other Contrib. From Water Util. to Gen. Fund
	Cities over 100,000					
1.	None 1/	None	No	---	None	100,318
2.	None 2/	None	Yes	$48 p/y p/hyd	141,028	358,605
3.	1,199,391	Tax Rate	Yes	Quan. Est.	96,722	None
	Cities 20,000 to 35,000					
4.	24,000	None	No	---	---	None
5.	1,365,997	Rev. less Exp.	No	---	---	None
6.	150,000		Yes	$5 p/y p/hyd	1,753	None
	Cities 10,000 to 20,000					
7.	None	---	Yes	Est.	1,500	None
8.	None	None	No	---	---	None
9.	None	---	No	---	---	None
10.	None	None	Yes	$50 p/y p/hyd	14,000	None
11.	38,136	By Agree.	Yes	Hyd. Rental	8,250	None
12.	None	---	Yes	$50 p/y p/hyd	15,150	None
13.	15,200	Budg.	No	---	---	None
14.	None	None	No	---	---	64,000
15.	None	---	No	---	---	2,400
16.	28,000	Negot.	Yes	Quan. Est.	447	None
17.	60,430	Tax Rate	Yes	$50 p/y p/hyd	12,836	None
	Cities 5,000 to 10,000					
18.	None	---	Yes	$12 p/y p/hyd	3,279	None
19.	None	---	Yes	Set in 1928	6,000	None
20.*						
21.	None	---	No	---	---	None
22.	None	---	No	---	---	None
23.	None	None	Yes	Quan. Est.	7,242	55,000 4/
24.	None	---	No	---	---	None
25.	29,725	Fixed	No	---	---	None
26.	None	---	No	---	---	None
27.	None	---	Yes	Hyd. Rental	5,917	None
28.	None	---	No	---	---	None
29.	None	---	No	Hyd. Rental	22,200	None
30.	None	---	No	---	---	None
31.	None	---	No	---	---	None
32.	None	---	No	---	---	None
33.	54,000	Set 1945	Yes	$25 p/y p/hyd	2,700	None
34.*						
35.*						
36.	None	---	No	---	---	None
37.	None	---	No	---	---	None

*Not Reported

WATER WORKS EXTENSION POLICIES

City No.	9a Who Pays For Main Ext. in New Subdiv. in City?	9b Does City Take Title to Main at Once?	9c Are Refunds Made on Basis of Tap Fees or Revenue?	9d Are Refunds Made for Limited or Unlimited Time?	10a Have Rules on Extens. been Adopted & Printed?	10b Are Exten. Rules Renewed Periodically?
	Cities over 100,000					
1.	SD	Yes	% Revenue	Limited	Yes	Yes
2.	JT	Yes	None	---	No	Yes
3.	WU	Yes	Taps 3/	Limited	Yes	Yes
	Cities 20,000 to 35,000					
4.	SD	Yes	No	---	Yes	Yes
5.	SD	Yes	No	---	Yes Not Prnt.	No
6.	WU	Yes	No	---	Yes	Yes
	Cities 10,000 to 20,000					
7.	*	*	*	*	Yes	*
8.	No Policy	*	*	*	No	*
9.	SD	Yes	Taps	Limited	Yes	Yes
10.	JT	Yes	No	---	Yes	Yes
11.	SD	Yes	No	---	No	Yes
12.	SU	Yes	No	---	No	Yes
13.	SD	Yes	Taps	Unlimited	No	*
14.	WU	No	No	---	No	*
15.	SD	Yes	Taps	Limited	Yes	Yes
16.	SD	Yes	Taps	Limited	Yes	Yes
17.	JT	Yes	Not Always	---	No	Yes
	Cities 5,000 to 10,000					
18.	WU	Yes	*	*	Yes	Yes
19.	JT	Yes	Taps	Limited	*	*
20.*						
21.	SD	Yes	Taps	?	No	*
22.	SD	No	Taps	Limited	No	No
23.	SD	Yes	Taxes Pd.	Limited	No	Yes
24.	WU	No	*	*	Yes	*
25.	JT	Yes	*	*	Yes	*
26.	WU	Yes	No	*	Yes	Yes
27.	WU	Yes	*	*	*	*
28.	JT	Yes	No	*	No	No
29.	WU	?	No	---	No	Yes
30.	SD	No	*	*	*	Yes
31.	WU	Yes	No	---	No	*
32.	SD	No	No	---	No	No
33.	SD	Yes	No	---	Yes	Yes
34.*						
35.*						
36.	JT	Yes	No	---	*	Yes
37.	WU	Yes	*	*	No	*

*Not Reported

WATER WORKS RATES & PERSONNEL DATA

City No.	11 Outside Rates?	12a Date Last Water Rate Revis.	12b Who Sets Water Rates ?	13 Are Rates Reviewed Periodically ?	14a Total No. Water Util. Empl.	14b No. of Clerks	15a No. Under Civil Service	15b No. Under Retirement Plan	15c Type of Retirement Plan
	Cities over 100,000								
1.	≠50%	1956	Bd. Ut.	Yes	442	7	None	All	Self Fin.
2.	≠100%	1953	City	Yes	225	30	147	147	City
3.	≠50%	1955	Bd. Ut.	Yes	198	10	57	All	City & SS
	Cities 20,000 to 35,000								
4.	≠50%	1955	City	Yes	31	5	None	31	City & SS
5.	≠50%	1949	City	Yes	*	*	*	All	State
6.	≠25%	1956	City	Yes	50	10	None	Most	State & SS
	Cities 10,000 to 20,000								
7.	≠50%	1937	City	Yes	20	3	None	15	State
8.	Same	1953	City	Yes	42	*	None	None	----
9.	≠28%	1954	City	Yes	38	7	None	None	----
10.	≠50%	1951	City	Yes	25	6	None	All	SS
11.	≠50%	1957	City	Yes	24	10	None	None	----
12.	≠50%	1955	City	Yes	28	9	None	20	Empl.
13.	Same	1950	City	No	12	2	None	All	SS
14.	Same	1957	City	Yes	14	4	None	All	SS
15.	≠$1.20	1954	Bd. Ut.	Yes	19	2	None	All	Empl.
16.	Same	1934	Bd. Ut.	No	13	3	None	All	SS
17.	≠50%	1954	Bd. Ut.	Yes	16	5	None	12	Module
	Cities 5,000 to 10,000								
18.	≠25%	1948	City	Yes	7	*	None	6	Mass. Mut.
19.	≠50%	1952	City	No	*	*	None	None	----
20.*									
21.	≠50%	1952	City	No	14	2	None	None	----
22.	≠50%	1957	City	No	22	10	None	All	City
23.	Same	1954	City	Yes	12	*	None	None	----
24.	Same	1954	City	Yes	14	1	None	None	----
25.	Same	1948	City	Yes	10	2	None	None	----
26.	≠50%	1953	City	Yes	8	½	None	None	----
27.	≠60%	1957	City	Yes	12	2	None	None	----
28.	≠50%	1951	City	No	7	1	None	None	----
29.	≠33%	1952	Bd. Ut.	Yes	6	*	None	None	----
30.	≠50%	1955	City	No	17	2	None	None	----
31.	≠25%	1957	City	Yes	6	1	None	3	SS
32.	≠50%	1957	City	Yes	17	5	None	None	----
33.	≠$1.00	1952	City	Yes	10	1	None	All	SS
34.*									
35.*									
36.	≠20%	1955	City	Yes	23	3	None	All	SS
37.	?	1953	*	Yes	8	None	None	8	SS

*Not Reported

N O T E S

1/ The Memphis Water Division furnishes free water to all city departments with the exception of some of the swimming pools. The water does pay out of profits a nominal dividend to the city which has amounted to $341,164 during the last 10 years.

2/ Nashville's Water Department contributes to the General Fund after operating and debt expense is deducted from earnings. These contributions total $4,928,228 in the past 10 years.

3/ Knoxville's Water Division only allows refunds for extensions made outside the city.

4/ Union City - this is a reimbursement.

ADMINISTRATION OF WATER WORKS BY TENNESSEE CITIES

City No.	City	Population	Administered by: 1 Dept. of City	Separate Water Board	With Other Util.	2 % Of Water "Unaccounted For"
	Cities 2,500 to 5,000					
1.	Rockwood*	4,885				
2.	Covington	4,884	X			59.98%
3.	Brownsville	4,711	X			15%
4.	Millington*	4,696				
5.	Dickson*	4,685				
6.	Martin	4,448	X			10%
7.	Sparta	4,299	X			10%
8.	Clinton*	4,259				
9.	Trenton	4,242		X		Unknown
10.	Sweetwater*	4,199				
11.	Winchester*	3,974				
12.	McKenzie	3,774		X		Unknown
13.	Jefferson City	3,633	X			33%
14.	Loudon	3,567			X	20%
15.	Lexington	3,566		X		16%
16.	Erwin*	3,387				
17.	Ripley	3,318	X			23%
18.	Dayton*	3,305				
19.	Savannah*	3,280				
20.	Etowah	3,261			X	12%
21.	Mount Pleasant*	3,097				
22.	Manchester*	3,080				
23.	Rogersville*	2,670				
24.	Jellico	2,602			X	22.15%
25.	South Pittsburg*	2,573				
26.	Henderson	2,532	X			14%
27.	Camden*	2,523				
	Cities 1,000 to 2,500					
28.	Bolivar	2,429			X	10%
29.	Crossville	2,291	X			18%
30.	South Fulton	2,239	X			15%
31.	Hohenwald	2,049	X			Unknown
32.	Greenfield	1,879			X	Unknown
33.	Halls	1,808	X			Unknown
34.	Signal Mountain	1,786		X		6%
35.	Selmer	1,759		?		10%
36.	Alamo	1,703	X			10%
37.	Kingston	1,627		X		12%
38.	Sevierville	1,620		X		Unknown
39.	Dresden	1,509	X			None
40.	Mountain City	1,405	X			Unknown
41.	Oneida	1,304		X		30%
42.	Gatlinburg	1,301	X			2%
43.	Celina	1,136	X			Unknown
44.	Norris	1,134		X		18%
45.	Rutherford	1,053	X			Unknown

*Not Reported

WATER WORKS FINANCE DATA. PART 1 OF 3

City No.	3a Type of Accounting System: Cash	3a Type of Accounting System: Accrual	3b Does City Do Billing?	4a No. Of Accts.	4b Total Fixed Assets	4c Total Reserve For Deprec.	4d Total Water Bonded Debt
Cities 2,500 to 5,000							
1.*							
2.	X		Yes	1,920	368,353	31,429	292,000
3.		X	No	1,624	531,251	196,642	71,000
4.*							
5.*							
6.	X		Yes	1,339	265,599	8,024	297,000
7.	X		Yes	1,500	493,853	*	300,000
8.*							
9.	X		Yes	*	Unknown	None	None
10.*							
11.*							
12.		X	Yes	1,198	341,230	92,576	208,000
13.	X		No	1,036	*	None	*
14.		X	No	1,231	211,091	116,530	69,720
15.	*		Yes	1,016	276,816	None	203,000
16.*							
17.		X	No	1,196	448,972	140,120	166,000
18.*							
19.*							
20.		X	No	1,630	293,054	101,937	None
21.*							
22.*							
23.*							
24.		X	No	727	187,014	75,780	89,500
25.*							
26.	X		Yes	785	500,000	None	69,000
27.*							
Cities 1,000 to 2,500							
28.	X		No	934	833,027	10,349	600,000
29.	X		No	*	*	None	*
30.	X		Yes	780	*	None	*
31.	X	X	Yes	880	111,784	47,009	145,000
32.	X		*	536	50,000	? 10%	None
33.		X	No	669	105,074	None	32,000
34.		X	Yes	815	170,482	None	106,000
35.	X		Yes	750	600,000	None	425,000
36.	X		Yes	620	*	2,400	250,000
37.	X		No	1,069	764,755	28,657	575,000
38.		X	Yes	543	559,082	36,522	425,000
39.	X		Yes	600	200,000	8,000	58,000
40.	X		Yes	500	*	None	None
41.	X		Yes	503	70,372	None	78,000
42.		X	Yes	643	626,804	109,586	487,000
43.	X		Yes	337	*	None	*
44.	X		Yes	385	173,605	10,253	167,000
45.	X		Yes	275	?	?	21,000

*Not Reported

WATER WORKS FINANCE DATA (CON'T) PART 2 OF 3

City No.	4f Accounts Payable at End Last Fisc. Yr.	Total Surplus	5a Total Revenue Last Year	5b Total Operating Expense Last Year	6a Does Amt. in Col. 5b Incl. 6b 6c & 6d?	6b Amount of Deprec. Included	6c Amount of Int. Included	6d Amount In-Lieu of Taxes Included
	Cities 2,500 to 5,000							
1.*								
2.	*	*	46,726	30,967	Yes	14,127	5,517	10,241
3.	None	342,904	57,021	38,167	Yes	10,520	*	None
4.*								
5.*								
6.	*	*	42,833	39,694	Yes	8,024	*	None
7.	1,551	134,945	56,567	24,240	Yes	None	1,772	None
8.*								
9.	None	None	Unknown	Unknown	No	*	*	None
10.*								
11.*								
12.	1,899	88,037	50,529	44,180	Yes	9,947	7,136	1,500
13.	*	*	*	*	No	*	*	None
14.	1,510	7,566	43,382	35,477	Yes	9,259	3,714	None
15.	2,327	1,969	41,204	19,477	No	*	*	None
16.*								
17.	912	105,760	52,011	49,643	Yes	13,084	4,294	None
18.*								
19.*								
20.	807	217,479	72,868	40,394	Yes	8,219	*	1,600
21.*								
22.*								
23.*								
24.	148	80,760	35,159	25,401	Yes	4,143	3,940	4,113
25.*								
26.	None	None	30,761	16,653	Yes	None	7,323	None
27.*								
	Cities 1,000 to 2,500							
28.	None	12,340	67,632	55,293	Yes	10,349	18,935	None
29.	*	*	*	*	No	*	*	None
30.	*	*	22,420	24,215	Yes	None	5,066	None
31.	None	73,770	26,436	17,547	Yes	2,674	6,000	None
32.	*	*	17,274	11,960	No	None	None	None
33.	*	1,500	22,620	21,120	Yes	*	600	752
34.	1,951	50,764	40,137	30,843	Yes	290	3,721	None
35.	3,500	7,000	26,915	32,128	Yes	*	9,260	None
36.	None	20,000	33,841	28,521	Yes	1,200	1,296	None
37.	21,618	56,622	53,166	35,901	Yes	6,393	8,598	None
38.	296	154,585	63,186	27,900	Yes	6,989	8,297	None
39.	None	7,000	25,000	9,000	No	None	*	None
40.	None	*	8,182	4,000	No	None	None	None
41.	574	5,340	21,042	22,488	Yes	2,000	5,918	None
42.	98	(2,692)	63,019	57,607	Yes	15,989	22,024	2,300
43.	*	*	12,739	*	No	*	*	None
44.	14,073	15,821	32,724	31,259	Yes	4,561	5,845	500
45.	*	?	8,521	5,218	No	None	*	None

*Not Reported

WATER WORKS FINANCE DATA (CON'T) PART 3 OF 3

City No.	7a Total Amt. In-Lieu of Taxes Paid in Last 10 Years	7b How is Amount of In-Lieu of Taxes Determined	8a Does City Pay W. Util. for Water Used for Fire Fighting, Sew. Fl. and Str. Cleaning?	8b Method Used in Determin. Amount in Prev. Column	8c Amt. Paid for This Service Last Year	8d Other Contrib. From Water Util. to Gen. Fund
	Cities 2,500 to 5,000					
1.*						
2.	*	Net Income	No	---	---	None
3.	None	Tax Rate	No	---	---	None
4.*						
5.*						
6.	None	---	No	---	---	None
7.	None	---	Yes	Tax Levy	1,943	None
8.*						
9.	None	---	No	---	---	Surplus
10.*						
11.*						
12.	15,000	City	Yes	Meter	1,864	None
13.	None	---	No	---	---	None
14.	None	---	No	---	---	None
15.	6,000	Tax Rate	Yes	$40 p/y p/hyd	3,120	None
16.*						
17.	None	---	Yes	Quan. Est.	3,930	None
18.*						
19.*						
20.	16,000	Negot.	Yes	Negot.	2,565	None
21.*						
22.*						
23.*						
24.	85,831	Negot.	Yes	Quan. Est.	---	None
25.*						
26.	None	---	No	---	---	None
27.*						
	Cities 1,000 to 2,500					
28.	None	---	Yes	$24 p/y p/hyd	2,832	None
29.	None	---	No	---	---	None
30.	None	---	No	---	---	None
31.	None	---	No	---	---	None
32.	None	---	No	---	---	None
33.	7,525	Tax Rate	Yes	Negot.	1,656	150
34.	None	---	Yes	Negot.	2,310	None
35.	None	---	Yes	$24 p/y p/hyd	984	None
36.	None	---	No	---	---	None
37.	None	---	Yes	$25 p/y p/hyd	1,300	None
38.	None	---	Yes	$20 p/y p/hyd	*	None
39.	None	---	No	---	---	None
40.	None	---	No	---	---	None
41.	None	---	Yes	Negot.	950	None
42.	2,300	Tax Rate	Yes	Amt. Used	*	None
43.	None	---	No	---	---	None
44.	25,000	15% Tax Rate	Yes	$46 p/y p/hyd	2,438	None
45.	None	---	No	---	---	None

*Not Reported

WATER WORKS EXTENSION POLICIES

City No.	9a Who Pays For Main Ext. in New Subdiv. in City?	9b Does City Take Title to Main at Once?	9c Are Refunds Made on Basis of Tap Fees or Revenue?	9d Are Refunds Made for Limited or Unlimited Time?	10a Have Rules On Extens. been Adopted & Printed?	10b Are Exten. Rules Renewed Periodically?
Cities 2,500 to 5,000						
1.*						
2.	WU	Yes	None	---	*	*
3.	JT	Yes	None	---	No	Yes
4.*						
5.*						
6.	WU	Yes	None	---	*	*
7.	JT	Yes	No	---	No	*
8.*						
9.	WU	Yes	No	---	No	No
10.*						
11.*						
12.	WU	Yes	None	---	No	No
13.	JT	Yes	None	---	No	No
14.	WU	Yes	None	---	No	Yes
15.	WU	Yes	None	---	No	Yes
16.*						
17.	JT	Yes	None	---	No	Yes
18.*						
19.*						
20.	WU	Yes	None	---	No	No
21.*						
22.*						
23.*						
24.	JT	Yes	Taps	Limited	Yes	Yes
25.*						
26.	JT	Yes	None	---	No	No
27.*						
Cities 1,000 to 2,500						
28.	WU	Yes	None	---	Yes	Yes
29.	JT	*	None	---	No	*
30.	WU	Yes	No	---	Yes	Yes
31.	SD	Yes	Taps	---	Yes	Yes
32.	WU	Yes	None	---	Yes	Yes
33.	WU	Yes	None	---	No	No
34.	SD	Yes	Taps	Limited	No	No
35.	WU	Yes	No	---	*	No
36.	WU	Yes	No	---	No	No
37.	SD	Yes	None	---	Yes	No
38.	*	*	*	*	No	No
39.	WU	Yes	None	---	No	No
40.	*	*	*	*	*	*
41.	JT	Yes	No	---	No	No
42.	SD & JT	Yes	Taps	---	Yes	Yes
43.	WU	Yes	No	---	Yes	No
44.	SD	Yes	No	---	Yes	Yes
45.	WU	Yes	No	---	No	No

*Not Reported

WATER WORKS RATES & PERSONNEL DATA

City No.	11 Outside Rates?	12a Date Last Water Rate Revis.	12b Who Sets Water Rates ?	13 Are Rates Reviewed Periodically ?	14a Total No. Water Util. Empl.	14b No. of Clerks	15a No. Under Civil Service	15b No. Under Retirement Plan	15c Type of Retirement Plan
	Cities 2,500 to 5,000								
1.*									
2.	⁄50¢	1951	City	No	5	1	None	None	---
3.	⁄50%	1946	City	Yes	5	2	None	All	SS
4.*									
5.*									
6.	⁄50%	1947	City	Yes	5	2	None	None	---
7.	⁄50%	1956	City	Yes	6	2	None	4	*
8.*									
9.	*	*	City	No	5	1	None	None	---
10.*									
11.*									
12.	⁄25%	1948	City	No	5	1	None	None	---
13.	⁄60%	1956	City	No	5	1	None	None	---
14.	Same	1956	Bd. Ut.	Yes	3	1	None	All	Private Co.
15.	None	1948	City	Yes	3	1	None	None	---
16.*									
17.	⁄50%	1954	City	*	3	3	None	All	SS
18.*									
19.*									
20.	⁄50¢	1957	Bd. Ut.	No	3	1	None	All	SS
21.*									
22.*									
23.*									
24.	⁄50%	1948	City	Yes	6	3	None	None	---
25.*									
26.	⁄50¢	1953	City	Yes	3	1	None	All	SS
27.*									
	Cities 1,000 to 2,500								
28.	⁄50%	1956	Bd. Ut.	Yes	5	0	None	All	SS
29.	⁄40%	1953	City	Yes	11	1	None	None	---
30.	Same	1954	City	Yes	3	1	None	3	SS
31.	⁄$1.25	1956	City	Yes	4	2	None	None	---
32.	Same	1955	City	Yes	5	1	None	None	---
33.	⁄25%	1950	City	Yes	4	1	None	None	---
34.	⁄60%	1948	City	No	5	2	None	None	---
35.	Same	1935	City	Yes	4	2	None	None	---
36.	Same	1936	City	No	3	1	None	3	SS
37.	None	1956	City	Yes	1	1	None	None	---
38.	⁄50%	1956	City	Yes	5	1	None	None	---
39.	⁄$1.00	1953	City	Yes	1	0	None	None	---
40.	⁄20%	1945	*	*	3	0	None	None	---
41.	Same	1957	City	Yes	3	1	None	None	---
42.	⁄25%	1950	*	Yes	3	1	None	None	---
43.	None	*	City	Yes	3	1	None	All	SS
44.	⁄20%	1956	City	Yes	3	1	None	All	SS
45.	None	1952	City	No	3	1	? 1	None	---

*Not Reported