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MEMORANDUM

- TO: Commission Members
- FROM: Lynnisse Roehrich-Patrick Executive Director
- **DATE:** 23 October 2013

SUBJECT: Outside Water Rate Setting

House Bill 600 by Representative Timothy Hill [Senate Bill 735 by Green], which was sent to the Commission for study by the House Local Government Committee, would prevent any municipality in an area designated by county and city population from charging water and sewer customers who live outside the city over 50% more than the rates charged inside the city. At present, the only area that falls within the population ranges in the bill is outside the city limits of Johnson City in Sullivan County. Consequently, concerns have been raised about the constitutionality of the bill, as well as the effect it might have on residents of Johnson City.

The following people have been invited to address the Commission about issues related to House Bill 600, several of which are discussed below, and answer any questions you may have:

- Representative Timothy Hill, bill sponsor
- M. Dennis Peterson, City Manager, Johnson City
- Joyce Welborn, Auditor, Comptroller of the Treasury
- Bob Freudenthal, Executive Director, Tennessee Association of Utility Districts
- Alan Major, Finance and Accounting Consultant, Municipal Technical Advisory Service

As noted in the research plan presented at the June commission meeting, cities often provide water and sewer services to residents outside their city limits at higher rates than they charge residents inside the city. Some residents outside cities have complained that the differential rates are excessive. Cities believe higher rates are justified by the higher cost of providing water and sewer service to unincorporated areas and because they might have to raise property taxes to offset lost revenue if rates are insufficient to repay capital improvement bonds issued for water and sewer systems.

This issue has come before the legislature before. Most recently, Public Chapter 779, Acts of 2008, required the Water and Wastewater Financing Board (WWFB) to study all water and

sewer rates set by municipalities providing water or sewer to customers inside and outside the city limits. The study covered water rates, sewer rates, and tap fee rates and included rates set by counties with metropolitan governments for customers in their urban and general services districts. The Act specifically required that, "If the study determines there is a difference in the rates set greater than one hundred percent (100%), the board shall evaluate whether the difference in the rates is reasonable and justified and [make] recommendations as to whether any or all of such rates should be altered or modified." The WWFB required the utilities with outside rates that were double the inside rates or more to send letters explaining why.

Outside rates that are double or more are relatively uncommon. Based on financial reports filed by local governments with the Division of Local Government Audit in the Office of the Comptroller, 195 of the 211 municipal water systems in Tennessee serve customers outside their city limits. Of these, 23 charge the same rates to customers inside and outside the city. Most of these are small systems with very few outside customers. Most of the systems that have different rates for outside customers (154) charge them less than 200% of what they charged customers inside the city. Eighteen systems charge 200% or more—eight charge exactly 200%, and ten charge more than 200%.

Of the 195 municipal systems that provide water service to residents outside city limits, 85 also provide sewer service; all charge a different rate on one or both services. Not as many municipalities offer sewer service to residents outside their city limits. The state is also served by 162 utility districts providing water service, 13 of which also provide sewer service. Because there are so few cities providing both water and sewer, staff focused mainly on water rates. The attached table lists municipal and utility district water systems, the counties served, and the cost for 5,000 gallons of water per month.

Rate Setting Considerations

Most Tennesseans living outside of a city pay more for water and sewer than customers inside cities. Though there may be other reasons, those most widely given for these higher rates are

- low density (fewer customers to absorb costs) including
 - o more water line per customer,
 - o more pumps and greater energy costs per customer,
 - o more water tanks per customer,
 - o greater distance traveled between meters when reading,
 - o more dead end pipes; greater pipe-flushing cost;
- elevation (more energy is required to pump water to higher elevations); and
- topography or geology (rocky areas are more expensive to excavate).

Of these reasons, low density is the most common distinction between customers inside and outside cities. But even that may not be the case in some areas. A city border is an arbitrary line as it applies to these factors. Consequently, setting appropriate and defensible rates can be both difficult and controversial. The most frequently cited reasons (15 of 27 letters) provided in response to Public Chapter 779 for outside rates that were more than double inside rates was the higher capital and operational costs of serving customers in low density areas. The second most frequently cited rationale (11 of 27 letters) was the cost of infrastructure improvements required to serve customers outside cities, especially in areas with higher growth rates. Cities

argue that the debt service and depreciation associated with infrastructure improvements outside cities should be allocated to the customers in those areas and not be a burden on those in the city. Some responses to Public Chapter 779 said that state and federal grants and loans were more difficult to secure for new outside infrastructure, necessitating higher rates to recoup those costs. Therefore, more of the capital costs are charged to outside customers. Many of the reasons given for higher outside rates were unique and local, including a desire to match rates of surrounding communities, to provide an incentive for annexation of outside areas, higher outside line flushing costs, overall financial distress of the system, expensive line relocation because of state highway widening, sewer force main outside versus gravity flow inside, and take-over of outside utility districts that went out of business.

After reviewing these responses, the WWFB's report offered a few general comments for consideration:

- 1. Customers outside the municipal boundary of the city should not be charged a higher rate simply because the debt is backed additionally by the "full faith and credit" of the taxpayers of the municipality. A utility system should be a self supporting entity paid for by its users.
- 2. All fees and charges—whether for inside or outside customers—should be studied to determine that they are defensible, equitable and reasonable.
- 3. Tap fees are for a one time service provided and should be judged differently from the minimum bill or the per thousand gallon rate which are based on the operational costs of the system.

The report also noted that, "of the twenty-seven cases reviewed by the Board, only one received a recommendation for modification or alteration of rates. There were eighteen (18) systems for which no modification or alteration was recommended. The remaining eight (8) systems have no recommendation at this time." Those eight were to be further reviewed by the WWFB.

Rate Complaint Process

Customers of utility districts and investor-owned utilities can file complaints about rates—in the case of utility districts, to the Utility Management Review Board (UMRB);¹ in the case of investor-owned water supply or sewer systems, to the Tennessee Regulatory Authority (TRA),² which has the authority to negotiate or force a remedy. A rate review petition to the UMRB must be signed by at least 10% of the system's customers. Individual customers may also request review of other decisions made by their local utility district boards, including the availability of service, adjustment of bills, whether the local utility has rules and regulations required by TCA 7-82-402(b), and whether the utility district followed those rules in resolving customer complaints. UMRB third-party reviews occur only after rate decisions are made by their boards or after other complaints have been handled at the local level.

¹ Rules of the Comptroller, Chapter 1715-01.

² Wastewater Rule 1220-4-13-.12 Customer Relations and Water System Rule 1220-4-3-.23 Customer Complaints.

Three customer petitions for rate reviews were sent to the UMRB in 2012. Two of them were rejected because they did not meet the 10% threshold. UMRB staff received 139 other complaints that year, 47 of which were referred to them by the TRA. Most complaints were resolved through staff contacts with the utilities. Only four were actually heard by the board. WWFB findings in all four cases were made in favor of the utility districts. Although the WWFB and the UMRB have similar missions—enforce financial integrity standards for water utilities owned by units of local government—the WWFB has no authority to review complaints that rates are too high. Arguably, city residents have recourse through the ballot box, but customers outside cities cannot vote for those who either set rates or appoint or hire those who set rates.

Cost of 5,000 Gallons of Water for Customers Inside and Outside Municipalities in Tennessee as of June 30, 2012

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Anderson	Clinton	\$18.18	\$27.31
Anderson	Norris	\$42.49	\$53.11
Anderson/Campbell	Lake City	\$33.80	\$43.00
Anderson/Morgan/Roane	Oliver Springs	\$19.80	\$39.00
Anderson/Roane	Oak Ridge	\$30.30	-
Bedford	Bedford County Utility District		\$34.13
Bedford	Bell Buckle	\$31.11	\$43.83
Bedford	Shelbyville	\$24.30	\$33.20
Bedford	Wartrace	\$45.60	\$51.50
Benton	Harbor Utility District		\$42.50
Benton	Big Sandy	\$29.48	\$44.23
Benton	Camden	\$17.13	\$35.21
Bledsoe	Pikeville	\$32.13	\$43.59
Blount	South Blount Utility District		\$44.48
Blount	Tuckaleechee Utility District		\$40.67
Blount	Alcoa	\$18.15	\$27.30
Blount	Friendsville	\$38.22	\$46.73
Blount	Maryville	\$17.89	\$26.89
Bradley	Cleveland	\$18.98	\$26.19
Campbell	Caryville-Jacksboro	\$31.47	\$38.79
Campbell	Jellico	\$27.60	\$55.20
Campbell	LaFollette	\$27.17	\$45.63
Cannon	Woodbury	\$18.88	\$33.50
Carroll	Cedar Grove Utility District		\$34.50
Carroll	Clarksburg Utility District		\$32.25
Carroll	Atwood	\$12.50	\$12.50
Carroll	Bruceton	\$31.60	\$37.00
Carroll	Hollow Rock	\$45.75	\$47.75
Carroll	Huntingdon	\$26.01	\$35.43
Carroll	Trezevant	\$16.25	-
Carroll/Henry/Weakley	McKenzie	\$16.54	\$21.91

³ May not include all county locations served by a utility. The information was gathered from the financial reports that are sent to Local Government Audit, Office of the Comptroller.

County ³		Cost of 5,00	Cost of 5,000 Gallons	
	Water System	Inside	Outside	
Carter	First Utility District of Carter County		\$30.96	
Carter	Hampton Utility District		\$30.50	
Carter	Roan Mountain Utility District		\$32.00	
Carter	Siam Utility District		\$41.25	
Carter	South Elizabethton Utility District		\$48.30	
Carter	Elizabethton	\$20.18	\$38.19	
Cheatham	Pleasant View Utility District		\$39.33	
Cheatham	River Road Utility District		\$59.20	
Cheatham	Second South Cheatham Utility District		\$47.60	
Cheatham	Ashland City	\$37.56	\$49.34	
Chester	Henderson	\$17.51	\$29.41	
Claiborne	Arthur-Shawanee Utility District		\$39.18	
Claiborne	Claiborne County Utility District		\$32.06	
Claiborne	Clearfork Utility District		\$47.25	
Claiborne	Cumberland Gap	\$36.00	\$36.00	
Clay	Northwest Clay Utility District		\$38.50	
Clay	Celina	\$36.88	\$36.88	
Cocke	Newport	\$21.90	\$29.95	
Coffee	Hillsville Utility District		\$35.80	
Coffee	Manchester	\$19.54	\$39.08	
Coffee/Franklin	Tullahoma	\$19.35	\$28.25	
Crockett	County Wide Utility District		\$30.00	
Crockett	Crockett Mills Utility District		\$27.27	
Crockett	Alamo	\$12.50	\$14.70	
Crockett	Bells	\$17.50	-	
Crockett	Friendship	\$27.50	\$27.50	
Crockett	Maury City	\$31.25	\$31.25	
Cumberland	Crab Orchard Utility District		\$33.69	
Cumberland	South Cumberland Utility District		\$47.48	

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Cumberland	West Cumberland Utility District		\$65.75
Cumberland	Crossville	\$21.30	\$31.95
Davidson	Harpeth Valley Utility District		\$20.00-
Davidson	Madison Suburban Utility District of Davidson County		\$21.74
Davidson	Old Hickory Utility District		\$18.00
Davidson	Lakewood	\$23.43	-
Davidson	Nashville-Davidson	\$12.35	-
Decatur	Perryville Utility District		\$28.00
Decatur	Decaturville	\$32.56	\$42.32
Decatur	Parsons	\$30.51	\$44.66
Decatur/Benton	North Utility District of Decatur and Benton Counties, TN		\$42.00
Decatur/Henderson	Scotts Hill	\$22.15	\$45.72
DeKalb	DeKalb Utility District		\$40.15
DeKalb	Alexandria	\$40.75	\$63.52
DeKalb	Dowelltown-Liberty	\$25.72	\$25.72
DeKalb	Smithville	\$17.50	\$26.25
Dickson	Vanleer	\$39.00	\$47.00
Dyer	Dyersburg Suburban Utility District		\$35.40
Dyer	Northwest Dyersburg Utility District		\$25.50
Dyer	Dyersburg	\$23.09	\$30.46
Dyer	Newbern	\$21.85	\$33.32
Dyer/Obion	Trimble	\$34.50	\$34.50
Fayette	Gallaway	\$30.00	\$40.00
Fayette	LaGrange	\$30.43	\$30.43
Fayette	Moscow	\$27.00	-
Fayette	Rossville	\$10.75	-
Fayette/Hardeman	Grand Junction	\$14.86	\$22.70
Fayette/Shelby	Collierville	\$13.00	\$18.38
Fentress	Fentress County Utility District		\$39.59
Fentress	Allardt	\$38.36	\$38.36
Fentress	Jamestown	\$25.76	-

County ³		Cost of 5,000 Gallons	
	Water System	Inside	Outside
Fentress/Pickett	Chanute Pall Mall Utility District		\$50.00
Franklin	Belvidere Rural Utility District		\$39.11
Franklin	Cowan	\$24.62	\$29.96
Franklin	Decherd	\$23.32	\$41.73
Franklin	Estill Springs	\$17.50	\$35.00
Franklin	Huntland	\$24.56	\$27.11
Franklin	Winchester	\$24.89	\$42.38
Franklin/Grundy/Marion	Monteagle	\$43.60	\$55.10
Franklin/Marion	Sewanee Utility District		\$42.64
Gibson	Gibson County Municipal Water District		\$32.29
Gibson	Bradford	\$31.93	-
Gibson	Dyer	\$15.75	\$17.75
Gibson	Gibson	\$20.00	\$20.00
Gibson	Milan	\$21.78	\$21.78
Gibson	Rutherford	\$27.45	\$27.45
Gibson	Trenton	\$22.50	-
Gibson/Madison	Humboldt	\$16.50	\$21.50
Giles	Fairview Utility District		\$42.25
Giles	Minor Hill Utility District		\$52.37
Giles	South Giles Utility District		\$41.75
Giles	Tarpley Shop Utility District		\$38.50
Giles	Lynnville	\$35.88	\$38.99
Giles	Pulaski	\$19.77	\$27.61
Grainger	Bean Station Utility District		\$31.35
Grainger	Rutledge	\$32.99	\$32.99
Greene	Cross Anchor Utility District		\$39.76
Greene	Glen Hills Utility District		\$36.41
Greene	Old Knoxville Highway Utility District		\$30.15
Greene	Baileyton	\$41.23	-
Greene	Greeneville	\$12.90	\$22.12
Greene	Mosheim	\$21.64	\$21.64
Greene/Washington	Chuckey Utility District		\$39.77
Grundy	Big Creek Utility District		\$33.50

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Grundy	Tracy City	\$40.46	\$44.74
Hamblen	Witt Utility District		\$45.43
Hamblen/Hawkins	Russellville-Whitesburg Utility District		\$32.70
Hamblen/Jefferson	Morristown	\$14.90	\$25.15
Hamblen/Jefferson	White Pine	\$18.96	\$27.62
Hamblen/Jefferson	Alpha-Talbott Utility District		\$32.25
Hamilton	Eastside Utility District		\$26.16
Hamilton	Hixson Utility District		\$17.93
Hamilton	Lone Oak Utility District		\$47.14
Hamilton	Mowbray Utility District		\$44.33
Hamilton	Sale Creek Utility District		\$43.48
Hamilton	Savannah Valley Utility District		\$30.75
Hamilton	Soddy-Daisy-Falling Water Utility District		\$30.85
Hamilton	Union Fork-Bakewell Utility District		\$26.25
Hamilton	Walden's Ridge Utility District		\$39.40
Hamilton	Signal Mountain	\$22.60	\$28.89
Hancock	Sneedville Utility District		\$52.41
Hardeman	Spring Creek Utility District of Hardeman County		\$31.42
Hardeman	Bolivar	\$13.27	\$19.86
Hardeman	Hornsby	\$25.25	\$27.75
Hardeman	Middleton	\$19.75	\$28.35
Hardeman	Toone	\$20.00	\$21.00
Hardeman	Whiteville	\$16.55	\$16.55
Hardin	First Utility District of Hardin County		\$30.42
Hardin	Saltillo Utility District		\$13.80
Hardin	Savannah	\$16.68	\$29.72
Hardin/McNairy	Adamsville	\$29.72	\$31.24
Hawkings/Sullivan	Kingsport	\$11.71	\$31.59
Hawkins	First Utility District of Hawkins County		\$35.16
Hawkins	Lakeview Utility District		\$60.20

County ³		Cost of 5,000 Gallons	
	Water System	Inside	Outside
Hawkins	Mid-Hawkins County Utility District		\$46.18
Hawkins	Mooresburg Utility District		\$45.00
Hawkins	New Canton Utility District		\$44.60
Hawkins	Persia Utility District		\$48.50
Hawkins	Striggersville Utility District		\$59.00
Hawkins	Surgoinsville Utility District		\$28.50
Hawkins	Rogersville	\$27.01	\$44.50
Haywood	Brownsville	\$13.96	\$22.16
Haywood	Stanton	\$14.87	\$17.77
Henderson	Lexington	\$18.50	\$31.50
Henderson	Sardis	\$21.00	\$24.00
Henry	Northeast Henry County Public Utility District		\$33.51
Henry	Northwest Henry Utility District		\$49.32
Henry	Henry	\$35.63	\$42.51
Henry	Paris	\$17.33	\$26.00
Henry	Puryear	\$19.95	\$29.94
Hickman	Bon Aqua-Lyles Utility District		\$55.57
Hickman	Centerville	\$27.88	\$50.62
Houston	Erin	\$22.48	\$34.28
Houston/Stewart	Tennessee Ridge	\$28.46	\$36.60
Humphreys	McEwen	\$22.00	\$36.00
Humphreys	New Johnsonville	\$18.00	\$25.35
Humphreys	Waverly	\$34.30	\$54.50
Jackson	Jackson County Utility District		\$46.13
Jackson	Gainesboro	\$28.99	\$36.66
Jefferson	New Market Utility District		\$43.40
Jefferson	Shady Grove Utility District		\$39.25
Jefferson	Dandridge	\$24.08	\$40.72
Jefferson	Jefferson City	\$15.01	\$41.43
Johnson	Brownlow Utility District		\$47.50
Johnson	Carderview Utility District		\$43.66
Johnson	Cold Springs Utility District		\$67.93
Johnson	Dry Run Utility District		\$56.00

County ³		Cost of 5,00	Cost of 5,000 Gallons	
	Water System	Inside	Outside	
Johnson	Mountain City	\$23.30	\$42.21	
Knox	Copper Basin Utility District		\$47.58	
Knox	First Utility District of Knox County		\$17.59	
Knox	Hallsdale-Powell Utility District		\$46.18	
Knox	Knox-Chapman Utility District		\$41.71	
Knox	Northeast Knox Utility District		\$30.03	
Knox	West Knox Utility District		\$24.14	
Knox	Knoxville	\$19.47	\$25.99	
Lake	Reelfoot Utility District		\$25.10	
Lake	Ridgely	\$24.05	\$36.58	
Lake	Tiptonville	\$29.95	\$29.95	
Lauderdale	Gates	\$22.13	-	
Lauderdale	Halls	\$14.42	\$16.47	
Lauderdale	Henning	\$30.61	\$32.14	
Lauderdale	Ripley	\$16.37	\$16.37	
Lawrence	Fall River Utility District		\$49.75	
Lawrence	Leoma Utility District		\$22.00	
Lawrence	Northeast Lawrence Utility District		\$44.75	
Lawrence	Summertown Utility District		\$32.00	
Lawrence	West Point Utility District		\$36.50	
Lawrence	Lawrenceburg	\$36.13	\$51.21	
Lawrence	Loretto	\$23.90	\$23.90	
Lawrence	Saint Joseph	\$14.00	\$20.89	
Lawrence/Wayne	Iron City Utility District		\$56.40	
Lewis	Hohenwald	\$21.68	\$42.02	
Lincoln	Fayetteville	\$31.24	\$40.61	
Lincoln/Marshall	Petersburg	\$40.21	\$59.53	
Loudon	Martel Utility District		\$36.00	
Loudon	Lenoir City	\$27.70	\$27.70	
Loudon	Loudon	\$21.65	\$28.00	
Macon	Lafayette	\$23.07	\$46.16	
Macon	Red Boiling Springs	\$22.39	\$32.35	
Madison	Jackson	\$21.84	\$31.57	

County ³		Cost of 5,000 Gallons	
	Water System	Inside	Outside
Marion	Foster Falls Utility District		\$57.75
Marion	Griffith Creek Utility District		\$77.76
Marion	Jasper	\$13.10	\$26.25
Marion	South Pittsburg	\$14.73	\$22.04
Marion	Whitwell	\$34.61	\$40.43
Marshall	Horton Highway Utility District		\$15.75
Marshall	Chapel Hill	\$29.15	\$29.15
Marshall	Lewisburg	\$21.66	\$30.88
Maury	Columbia	\$20.00	\$27.75
Maury	Mount Pleasant	\$20.78	\$27.27
Maury/Williamson	Spring Hill	\$20.87	\$29.54
McMinn	Riceville Utility District		\$36.13
McMinn	Athens	\$23.00	\$24.00
McMinn	Englewood	\$20.56	\$41.12
McMinn	Etowah	\$25.80	\$34.48
McMinn	Niota	\$21.45	\$29.48
McMinn/Bradley	Calhoun-Charleston Utility District		\$34.65
McMinn/Monroe	Sweetwater	\$20.02	\$30.00
McNairy	Bethel Springs	\$46.00	\$46.00
McNairy	Michie	\$27.40	\$29.90
McNairy	Ramer	\$23.65	-
McNairy	Selmer	\$14.41	\$26.54
Meigs	Decatur	\$25.70	\$30.80
Monroe	Sylvia-Tennessee City-Pond Utility District		\$51.29
Monroe	Madisonville	\$31.14	\$51.60
Monroe	Tellico Plains	\$17.00	\$25.00
Montgomery	Cumberland Heights Utility District		\$49.79
Montgomery	Cunningham Utility District		\$35.00
Montgomery	East Montgomery Utility District		\$32.25
Montgomery	Woodlawn Utility District		\$52.28
Montgomery	Clarksville	\$20.70	\$38.40
Morgan	Plateau Utility District		\$48.50
Morgan	Sunbright Utility District		\$53.77

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Morgan/Roane	Harriman	\$38.06	\$46.47
Obion	Center Grove-Winchester Springs Utility District		\$28.75
Obion	Hornbeak Utility District		\$28.80
Obion	Samburg Utility District		\$51.00
Obion	Obion	\$24.50	\$48.29
Obion	South Fulton	\$10.80	\$16.20
Obion	Troy	\$22.67	\$33.95
Obion	Union City	\$14.50	\$25.35
Overton	East Fork Utility District		\$53.00
Overton	North Overton Utility District		\$37.30
Overton	West Overton Utility District		\$43.88
Overton	Livingston	\$30.44	\$51.88
Perry	Linden	\$19.81	\$39.61
Perry	Lobelville	\$18.92	\$28.48
Pickett	Byrdstown	\$24.43	\$46.68
Polk	Cherokee Hills Utility District		\$25.00
Polk	Ocoee Utility District		\$29.00
Polk	Benton	\$26.99	\$29.90
Polk	Copperhill	\$35.40	\$46.80
Putnam	Bangham Utility District		\$27.70
Putnam	Cookeville Boat Dock Road Utility District		\$40.69
Putnam	Double Springs Utility District		\$37.37
Putnam	Old Gainesboro Road Utility District		\$37.40
Putnam	Algood	\$20.97	\$27.29
Putnam	Baxter	\$33.75	\$47.24
Putnam	Cookeville	\$18.89	\$28.19
Putnam	Monterey	\$22.81	\$47.71
Rhea	Grandview Utility District		\$38.60
Rhea	North Utility District of Rhea County		\$46.25
Rhea	Dayton	\$19.57	\$26.98
Rhea	Graysville	\$25.33	\$38.77
Rhea	Spring City	\$39.42	\$51.66

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Roane	Roane Central Utility District		\$56.17
Roane	Watts Bar Utility District		\$49.75
Roane	Kingston	\$32.24	\$60.78
Roane	Rockwood	\$22.69	\$34.00
Roane/Morgan	Cumberland Utility District of Roane and Morgan Counties		\$52.67
Robertson	Adams-Cedar Hill	\$41.50	\$47.50
Robertson	Greenbrier	\$24.27	\$28.12
Robertson	Springfield	\$21.59	\$32.18
Robertson, Sumner	White House Utility District		\$38.98
Robertson/Sumner	Portland	\$22.47	\$51.67
Rutherford	Consolidated Utility District of Rutherford County		\$41.09
Rutherford	LaVergne	\$24.35	\$29.80
Rutherford	Murfreesboro	\$21.92	\$32.88
Rutherford	Smyrna	\$17.10	\$23.00
Scott	Huntsville Utility District		\$39.04
Scott	Oneida	\$25.76	\$38.78
Sequatchie	Cagle-Fredonia Utility District		\$48.44
Sequatchie	Dunlap	\$28.30	\$51.50
Sevier	East Sevier County Utility District		\$26.75
Sevier	Webb Creek Utility District		\$60.24
Sevier	Gatlinburg	\$15.88	\$19.85
Sevier	Pigeon Forge	\$28.00	\$41.20
Sevier	Sevierville	\$23.39	\$46.85
Shelby	Bartlett	\$11.20	\$16.80
Shelby	Germantown	\$6.75	-
Shelby	Memphis	\$13.60	\$20.15
Shelby	Millington	\$20.05	-
Smith	Cordell Hull Utility District		\$70.00
Smith	Smith Utility District		\$33.40
Smith	South Side Utility District		\$45.25
Smith	Twenty Five Utility District		\$50.71
Smith	Carthage	\$20.48	\$26.87
Stewart	North Stewart Utility District		\$41.44

County ³		Cost of 5,000 Gallons	
	Water System	Inside	Outside
Stewart	Cumberland City	\$30.25	\$46.50
Stewart	Dover	\$31.10	\$60.80
Sullivan	Bloomingdale Utility District		\$26.40
Sullivan	Blountville Utility District		\$29.00
Sullivan	Bristol-Bluff City Suburban Utility District		\$40.65
Sullivan	Holston Utility District		\$44.45
Sullivan	Intermont Utility District		\$40.80
Sullivan	South Bristol-Weaver Pike Utility District		\$40.80
Sullivan	Bluff City	\$32.47	\$55.15
Sullivan	Bristol	\$18.70	\$37.40
Sumner	Castalian Springs-Bethpage Utility District		\$45.05
Sumner	Hendersonville Utility District		\$20.85
Sumner	Gallatin	\$24.19	\$27.16
Sumner	Westmoreland	\$37.60	\$56.39
Tipton	First Utility District of Tipton County		\$23.00
Tipton	Poplar Grove Utility District		\$22.50
Tipton	Atoka	\$24.00	\$31.68
Tipton	Covington	\$25.24	\$34.49
Tipton	Mason	\$21.50	\$33.75
Tipton	Munford	\$11.25	\$16.20
Unicoi	Unicoi Water Utility District		\$37.83
Unicoi	Erwin	\$16.86	\$25.29
Union	Luttrell-Blaine-Corryton Utility District		\$31.69
Union	Maynardville	\$37.95	\$56.96
Van Buren	Spencer	\$10.25	\$13.00
Van Buren/Bledsoe	Fall Creek Falls Utility District		\$24.20
Warren	Warren County Utility District		\$33.00
Warren	West Warren-Viola Utility District		\$43.00
Warren	McMinnville	\$23.95	\$36.45
Washington	Jonesborough	\$27.50	\$46.90
Washington/Carter/Sullivan	Johnson City	\$19.31	\$38.62

County ³		Cost of 5,00	0 Gallons
	Water System	Inside	Outside
Wayne	Clifton	\$20.90	\$41.75
Wayne	Waynesboro	\$28.78	\$57.56
Weakley	Dresden	\$13.70	\$36.17
Weakley	Gleason	\$23.10	-
Weakley	Greenfield	\$12.00	\$16.00
Weakley	Martin	\$16.81	\$33.62
Weakley	Sharon	\$16.11	\$16.11
White	Bon De Croft Utility District		\$50.50
White	O'Connor Utility District		\$41.00
White	Quebeck-Walling Utility District		\$44.40
White	Sparta	\$22.92	\$32.88
White/Dekalb	Dewhite Utility District		\$44.00
Williamson	H.B. and T.S. Utility District		\$44.79
Williamson	Mallory Valley Utility District		\$22.50
Williamson	Milcrofton Utility District		\$45.90
Williamson	Nolensville-College Grove Utility District		\$30.41
Williamson	Brentwood	\$23.83	\$23.83
Williamson	Franklin	\$25.30	\$35.62
Wilson	Gladeville Utility District		\$46.60
Wilson	Laguardo Utility District		\$44.76
Wilson	West Wilson Utility District		\$51.49
Wilson	Lebanon	\$33.62	\$50.20
Wilson	Watertown	\$35.24	\$52.87