

Monthly Report

**TO THE RATE BOARD AS REQUIRED BY THE
FY2022-2023 RATE DETERMINATION**

Philadelphia Water Department

December 16, 2021



City of

Philadelphia



December 16, 2021

Philadelphia Water, Sewer and Storm Water Rate Board
1515 Arch Street, 17th Floor
Philadelphia, PA 19102-1595

Chairman Popowsky and Members of the Rate Board:

Attached please find the fourth monthly report provided pursuant to the Philadelphia Water, Sewer and Storm Water Rate Board's Rate Determination, dated June 16, 2021, to document the Tiered Assistance Program ("TAP") enrollments, denials, turnovers, arrearage forgiveness (principal and penalty amounts), implementation of ratable forgiveness, as well as updates concerning tenant issues, language access, customer service and financial matters.

Thank you for your attention to this matter.

Very truly yours,

Susan Crosby, Esq.
Deputy Revenue Commissioner
Water Revenue Bureau

Melissa LaBuda
Deputy Water Commissioner, CFO
Philadelphia Water Department

Enclosure

CC: Service List (2021 General Rate Case)

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1. EXECUTIVE SUMMARY

This report provides a monthly update for November 2021 regarding TAP enrollments, denials, turnovers, arrearage forgiveness, implementation of ratable forgiveness, as well as customer service and financial updates.

In November 2021,

- 255 applicants were enrolled in TAP, 128 of them for the first time.¹
- 175 customers received a total of \$64,821.04 in Penalty Forgiveness.²
- 6 customers received a total of \$11,045.00 in Principal Forgiveness.³
- 285 applications were denied.⁴
 - 12% of those denials were from already-existing TAP participants, whose change applications had missing or incomplete residency or income documentation. Those participants stayed in the program.
 - 1% of those denials were from already-existing TAP participants who were removed from the program because they were no longer eligible.
 - 86% of all denied applications were for applicants who have not participated in TAP before. Almost all (97% of new applicant denials) were denied for missing or incomplete documentation.
 - Some customers made more than one application.

As of November 2021, PWD and WRB have continued to work toward implementing ratable forgiveness by updating regulations and making related technical and communications changes and plans.

¹ See Section 5.2 and Tables 3-4.

² See Table 1.

³ See Table 2.

⁴ See Table 5.

2. INTRODUCTION

2.1 Required Reporting

This Monthly Report is provided pursuant to the June 16, 2021 Rate Determination of the Philadelphia Water, Sewer and Storm Water Rate Board (“Rate Board”) and the Hearing Officer’s Report, dated May 18, 2021 both rendered in the 2021 general rate proceeding (collectively referred to as the “Rate Determination”). Based on the Rate Determination, the Philadelphia Water Department (“Department” or “PWD”) is required to report monthly on:

- Specific progress in PWD’s arrearage forgiveness and Tiered Assistance Program (TAP), namely the “amount and type of arrearage forgiveness” PWD provides to TAP customers.
- PWD efforts to increase accessibility to the TAP program by implementing “ratable forgiveness” (allowing customers to earn partial arrearage forgiveness each month) and removing administrative constraints to implementation.
- PWD efforts to reduce the number of denied applications (“TAP denials”) and program turnover, specifically the number leaving the program before receiving arrearage forgiveness.⁵

Sections 6 through 8 of this report also provide any updates regarding TAP outreach, community meetings, language access, customer assistance and financial updates (as available quarterly or more frequently).

⁵ The Rate Determination outlines the following reporting requirements at pages 53-54:

Based on the record produced in this proceeding and in accordance with the discussions, findings and resolutions discussed above, we therefore... (8) require the Philadelphia Water Department to report monthly on the amount and type of arrearage forgiveness that PWD is providing to TAP customers, the result of its efforts to determine what legal and/or operational barriers must be overcome to implement ratable forgiveness for each month the TAP participant pays the TAP bill; and the efforts PWD is taking to reduce TAP denials and TAP churn.” In this report, “TAP churn” is called “Program Turnover.”

Reference: <https://www.phila.gov/media/20210618105014/2021-General-Rate-Determination-as-filed-with-Records-Dept-20210616.pdf>

3. ARREARAGE FORGIVENESS

3.1 Definitions

In this section, the definitions for important terms that have not been previously defined are as follows:

Penalty Arrearage Forgiveness: The process by which TAP participants are able to have penalty charges forgiven after 24 full payments of their TAP bills. The penalty forgiveness program began in July of 2017.

Principal Arrearage Forgiveness: The process by which TAP participants are able to have their unpaid water bills forgiven after 24 full payments of their TAP bills. The principal forgiveness program began in September of 2020. Note that customers who exit TAP because they are over-income are provided partial forgiveness of debt proportional to their principal forgiveness as of the time they exit TAP.

Enrollments (total): All customers who joined the TAP program and began participating this month. Includes customers who have never participated in TAP before (see below), as well as customers who had previously left TAP and now returned or recertified their enrollment in TAP.

First-Time Enrollees: Customers who have never participated in TAP before, and enrolled in TAP for the first time this month. These new TAP participants are a subset of total enrollments.

3.2 Forgiveness by Amount and Type

The information provided in the tables below is for the month of November 2021 (the “reporting period”). Table 1 documents the total penalty arrearages forgiven during the reporting period and for FY 2022 to date, broken down by amount of the participant’s penalty debt forgiven. Table 2 documents the total principal arrearages forgiven during the reporting period and for FY 2022 to date, broken down by amount of the participant’s principal debt forgiven.

In Fiscal Year 2022 to date (July-November 2021), a total of \$390,107.87 of Penalty Arrearage and \$38,341.00 of Principal Arrearage have been forgiven.

Table 1. Total Penalty Arrearage Forgiven during August-November 2021

Debt Range	Participants Receiving Penalty Forgiveness this Month	Amount Forgiven in November	Amount Forgiven, Previously Reported	Total Amount Forgiven, Reported to Date (August-November 2021)
< \$0	-	\$-	\$-	\$-
\$0-\$200	118	\$5,354.01	\$23,308.84	\$28,662.85
\$200-\$500	21	\$7,192.16	\$25,201.40	\$32,393.56
\$500-\$1,000	15	\$10,880.81	\$28,281.41	\$39,162.22
\$1,000-\$2,000	16	\$23,737.91	\$42,727.17	\$66,465.08
\$2,000-\$5,000	4	\$12,607.47	\$75,482.45	\$88,089.92
\$5,000-\$10,000	1	\$5,048.68	\$38,123.61	\$43,172.29
\$10,000-\$20,000	-	\$-	\$-	\$-
\$20,000-\$50,000	-	\$-	\$-	\$-
\$50,000+	-	\$-	\$-	\$-
Total	175	\$64,821.04	\$233,124.88	\$297,945.92

Table 2. Total Principal Arrearage Forgiven during August-November 2021

Debt Range	Participants Receiving Principal Forgiveness this Month	Amount Forgiven in November	Amount Forgiven, Previously Reported	Total Amount Forgiven Reported to Date (August-November 2021)
< \$0	-	\$-	\$-	\$-
\$0-\$200	3	\$355.00	\$142.00	\$497.00
\$200-\$500	1	\$240.00	\$-	\$240.00
\$500-\$1,000	-	\$-	\$-	\$-
\$1,000-\$2,000	1	\$1,452.00	\$1,152.00	\$2,604.00
\$2,000-\$5,000	-	\$-	\$-	\$-
\$5,000-\$10,000	1	\$8,998.00	\$-	\$8,998.00
\$10,000-\$20,000	-	\$-	\$-	\$-
\$20,000-\$50,000	-	\$-	\$-	\$-
\$50,000+	-	\$-	\$-	\$-
Total	6	\$11,045.00	\$1,294.00	\$12,339.00

For first-time enrollees, pre-TAP debt that was newly protected from enforcement and made eligible for forgiveness is shown in Tables 3 and 4.

Table 3. Pre-TAP Debt for November 2021 First-Time Enrollees

Type	Total First-Time Enrollees with Debt by Type	Total Pre-TAP Debt
Principal	114	\$198,959.44
Penalty	81	\$17,599.51
Total	128 ⁶	\$216,558.95

Table 4. November 2021 First-Time Enrollees by Income Guidelines and Associated Pre-TAP Debt⁷

Income Level as Compared to Federal Poverty Guideline	Total Enrollees	Total Pre-TAP Debt
Up to 50%	41	\$122,620.18
Above 50% and up to 100%	48	\$59,064.38
Above 100% and up to 150%	37	\$32,570.04
Above 150% and up to 250%	2	\$2,304.35
Above 250%	-	\$-
Total	128	\$216,558.95

4. IMPLEMENTATION OF RATABLE FORGIVENESS

4.1 Definitions

In this section, the definitions for important terms that have not been previously defined are as follows:

Ratable forgiveness: The monthly proration of arrearage forgiveness. Each month a TAP participant makes a complete payment, 1/24th of their pre-program arrearage is vested

⁶ Note that the total of first-time enrollees is 128. The count of enrollees in the penalty and principal lines above does not sum to 128 because some customers appear in one category, neither category, or both categories, depending on whether they had only principal, only penalty, both penalty and principal, or no pre-TAP debt. The monthly data in Table 3 was reported on December 1, 2021.

⁷ A similar report for all enrollees during the full calendar year is provided in the Annual Report to the Mayor on the Tiered Assistance Program (TAP), "Table 2. New Applicants Enrolled in TAP." The monthly data in Table 4 was reported on December 1, 2021.

Reference: <https://www.phila.gov/media/20210412104452/Tiered-Assistance-Program-TAP-2020-annual-report.pdf>

immediately. This vested amount is retained even if a participant leaves TAP and later returns to the program.

Legal considerations: Legal and administrative restrictions or conflicts preventing or slowing down the introduction of ratable forgiveness as described above.

Operational challenges: Technical, technological, staffing, or other factors preventing or slowing down the introduction of ratable forgiveness as described above.

TAP Pause: A change to the forgiveness process whereby a customer’s 24-month progress towards arrearage forgiveness is “paused,” rather than lost, if they leave TAP for any reason, and the customer can resume their progress upon returning to TAP, rather than starting over.

4.2 Discussion

Implementing ratable forgiveness is dependent on the following considerations.⁸

Legal considerations: There are currently no legal barriers to the implementation of ratable forgiveness. To proceed with this change, at a minimum, Section 206.7 of the Philadelphia Water Department Regulations must be updated and Rate Board approval must be obtained to recover the cost of arrearage forgiveness in rates.

Operational challenges: There are currently no operational barriers to the implementation of ratable forgiveness, although there are resource constraints. Changes to the basis2 billing system are necessary to begin implementing the program, which require resources for development and significant testing, and would need to be prioritized among other important initiatives.

4.3 This Month’s Updates

As reported in October, the Law Department has determined that there are no legal barriers to implementing ratable forgiveness, and the City has received the necessary approvals to develop a plan to change the current TAP forgiveness policy and to update the PWD Regulations to include ratable forgiveness.

Several steps are required in order for the updated approach to be implemented. As discussed, Regulation updates are required, as is communication with customers about the upcoming change and how it will be reflected on bills. As introduced in the October report, work is continuing on:

- Clarifying nuanced business requirements of ratable forgiveness
- Updating PWD Regulations, obtaining input from stakeholders, public comment period
- Developing and testing software updates to comply with approved regulations
- Communication with current and potential TAP participants

⁸ The Water Rate Board’s Rate Determination requires a discussion of “barriers” to implementation. There are no barriers, so this section of the report addresses considerations for implementation instead.

5. PWD EFFORTS TO REDUCE TAP DENIALS AND PROGRAM TURNOVER

5.1 Definitions

In this section, the definitions for important terms that have not been previously defined are as follows:

TAP Denials: TAP application outcomes where applicants are not enrolled in the program.

Applicants can be denied for TAP for one of six reasons:

- Failure to meet income and residency guidelines;
- Failure to meet income guidelines (without a Special Hardship);
- Failure to meet residency guidelines;
- Installation type is not eligible for TAP;
- Missing or invalid income or residency documentation; or
- Missing information on the application form.

Program Turnover: Reduction in TAP participation due to failure to meet income or residency guidelines, missing or invalid documentation, failure to recertify or other reasons including a determination that the customer will have a more affordable bill under another assistance program or other billing arrangement.

More Affordable Alternatives: Some customers qualify for assistance programs outside of TAP, and based on their individual circumstances, these programs may be a more affordable option.

5.2 Discussion

In November, 255 applicants were approved for enrollment in TAP, and 339 applicants were not. Of those applications that were technically not approved, 39 applicants were already enrolled in TAP at the time of the application submittal, and four of those resulted in removal from TAP for failure to meet income or residency.

These data are set forth in Table 5 below. The numbers below reflect the number of applications, rather than the number of customers, as customers can make multiple applications.

Table 5. Denials: Applicants Not Enrolled in TAP⁹ during November 2021

Outcome	Total Count	Applicants Already Participating in TAP
<u>Denied</u>		
Data Transfer	0	0
Failed to meet Income and Residency Guidelines	0	0
Failed to meet Income Guidelines (no Special Hardship)	12	2
Failed to meet Residency Guidelines	14	1
Installation Type Not Eligible for TAP	5	0
Missing or Invalid Income or Residency Documentation	237	35
Missing information on application form	2	0
Not the Customer applying	15	1
<u>Total Denials</u>	<u>285</u>	<u>39</u>
<i>Denied for Incomplete, remained in TAP¹⁰</i>		<u>35</u>
<i>Denied for Cause, removed from TAP</i>		<u>4</u>
<i>New Applicant Denials</i>	<i>246</i>	
<u>Enrolled in More Affordable Alternative</u>		
Senior Citizen Discounted Bill ¹¹	19	0
Senior Citizen Discounted Bill + Extended Payment Agreement	6	0
Regular Bill ¹¹	9	0
Regular Bill + Extended Payment Agreement	20	0
WRBCC Agreement	0	0
<u>Total More Affordable Alternative Placements</u>	<u>54</u>	<u>0</u>
<u>Other Outcomes</u>		
Customer Withdrew Application	0	0
Data Transfer ¹²	0	0
<u>Total Other Outcomes</u>	<u>0</u>	<u>0</u>

⁹ An annualized version of this report is included in the Annual Report to the Mayor On The Tiered Assistance Program (TAP), "Table 4. Applicants Not Enrolled." This monthly data was reported on December 1, 2021.

¹⁰ Apart from recertification, customers in TAP who reapply and have their application denied for being incomplete are not removed from TAP. Only those who are denied for cause or are approved for a more affordable alternative are removed from TAP.

¹¹ Senior Citizen Discounted Bill or Regular Bill may also include a standard payment agreement.

¹² When customers had more than one application in progress at the same time, information was transferred to the newest application for processing, older applications were categorized as "Data Transfer," and were no longer processed. Similarly, previously denied applications were transferred for re-evaluation when WRB identified available OOPA information or the customer submitted additional required documentation after denial. The subsequent approvals or denials are also captured in these figures.

As stated in the previous section, the introduction of “TAP Pause” will address some concerns about Program Turnover, as customers leaving and returning to the program will pick up where they left off on earning principal and penalty forgiveness, rather than starting anew.

5.3 Efforts to Reduce TAP Denials and Program Turnover

As shown above, the largest portion of denials are due to missing or invalid income or residency documentation. To address this factor, the Water Revenue Board has finalized redesign of the TAP application checklist to clarify and communicate the documentation requirements. Finalization took into account feedback from the RCAS in early October. WRB has also continued the policies introduced over the past several months to reduce the customers’ burden to provide proof of residence.

5.4 This Month’s Updates

TAP recertifications were restarted in September. WRB continues to process 100 TAP participants for recertification per business day. Customers have 90 days (extended from 60) to submit a complete application for review, so, none have been removed from the TAP program for failing to recertify this month. However, the recertification process is now underway, which can lead to customers being removed from the program, either for failure to recertify or as denials for cause, in the future.

6. QUARTERLY UPDATES

PWD will provide updates to the Rate Board on at least a quarterly basis with respect to certain customer service and policy issues identified in the Settlement, as set forth in this Section. Please note that there are no updates to Section 6 for November 2021.

6.1 Storm Water Cost of Service and Benefit Allocation Issues

The Water Department has initiated internal planning discussions to:

1. Begin to evaluate potential alternative residential rate structures; and
2. Identify and evaluate potential options for the recovery of non-residential stormwater overflow remediation projects.

Please note that the evaluation of cost of service and benefit allocation issues will involve the Department and multiple external stakeholders. PWD staff are developing a plan to engage these stakeholders.

6.2 Customer Service and Policy Issues

1. TAP Recertification:

TAP recertifications were restarted in September. PWD is considering the merits of establishing a longer period of TAP recertification for certain groups such as pensioners, SSI and LIHEAP recipients.

2. TAP Outreach/Participation:

In this quarter, WRB/PWD engaged in the following activities in support of achieving greater TAP participation, attaining more affordable bills for vulnerable households and evaluating various approaches to inform more customers of TAP and other assistance programs:

- WRB concluded a program in which it reached out to existing TAP customers, inviting them to submit updated income information and receive the most affordable bill. To date, this program has generated over 15,000 applications mailed to TAP participants and resulted in over 6,000 applications returned to WRB. The applications received this month are included in the monthly reporting above.
- WRB began a campaign of moving customers from the WRBCC assistance program into TAP, where reasonable, so they can begin benefitting from arrearage forgiveness.
- PWD is currently planning community meetings, summits and other gatherings, including meetings with Black community leaders and black grassroots community members.

3. Language Access:

See “Tenant Issues” in 6.3.2, below.

4. Moratorium on Shut-Offs:

In this quarter, PWD reviewed and evaluated the need to extend the current moratorium, finding that its scheduled ending in April 2022 is still reasonable. Prior to lifting the moratorium, PWD plans to consult with stakeholders to evaluate the feasibility or necessity of extending the moratorium considering public health guidance and economic conditions.

6.3 COVID-19 Protections

1. Payment agreements:

In this quarter, PWD evaluated different payment arrangement options, and determined that offering them would prevent PWD from delivering debt protection to TAP customers, developing the Philadelphia Housing Development Corporation program, and progressing towards the resumption of normal collection practices after COVID. In order to provide the most possible support to customers, PWD will not be allocating vital programming and testing resources within the billing system towards providing new payment agreement options.

2. Tenant issues:

To address certain tenant issues, such as establishing tenant accounts, proof of residency, PWD continues to review its business practices, website disclosures and regulations regarding establishing a tenant account and in conjunction with the Law Department reviewed its policies to facilitate tenants opting to request transfer pre-existing arrearages into their account.

In making its review this quarter, PWD found that its business practices, website disclosures, and regulations regarding establishing a tenant account are not in sync. PWD will continue to work with the Law Department to bring synergy around this issue.

PWD has updated its website with the Simplified Chinese and Spanish request forms in addition to the existing English. The links to these forms are below:

- [Become a tenant water customer | Department of Revenue | City of Philadelphia](#)
- [Become a commercial tenant water customer | Department of Revenue | City of Philadelphia](#)
- [Become an occupant water customer | Department of Revenue | City of Philadelphia](#)

7. CUSTOMER ASSISTANCE UPDATES

This section details customer assistance dollars that PWD is working with outside entities to process for its customers. These programs are:

- PHDC: Philadelphia Housing Development Corporation. Provides emergency rental assistance for renters and landlords. PHDC is currently administering federal COVID relief dollars
- UESF: Utilities Emergency Services. Provides financial assistance/grants to utility customers with low-income facing or experiencing shut-offs. Water grants are matched by PWD. UESF has introduced Rapid Assistance Development, which provides added flexibility. UESF funding is included here as part of the assistance provided to customers, however, unlike PHDC funds, UESF dollars do not come from the federal government and should not be considered in the reconciliation/adjustment process.
- LIHWAP: Low Income Household Water Assistance Program. Federal program introduced in 2021 to provide low-income households with financial assistance on water and wastewater bills.

7.1 Rental Assistance and Emergency Services Funding

During November 2021, a total of \$130,747.49 in rental assistance from PHDC and emergency grant funding from UESF was applied to customer accounts.

A summary of the 2022 fiscal year PHDC and UESF grants is shown in Table 6. Table 7 shows PHDC payments from July to November of 2021. Table 8 shows UESF payments from July to November of 2021. All tables are based on data reported on November 30, 2021. In addition to these funds, PWD matches some UESF grants.

Table 6. Summary of UESF and PHDC Grants, Fiscal Year 2022 (to date)

Source	Count	Amount
UESF	265	\$357,792.33
PHDC	1618	\$1,083,712.50
TOTAL	1,883	\$1,441,504.83

Table 7. PHDC Grants by Month July- November 2021 (FY 2022)

Month	Total Amount
July 2021	\$361,922.86
August 2021	\$313,080.18
September 2021	\$157,160.34
October 2021	\$124,704.78
November 2021	\$126,844.34
TOTAL	\$1,083,712.50

Table 8. UESF Grants by Month July-November 2021 (FY 2022)

Month	Total Amount
July 2021	\$25,288.82
August 2021	\$54,999.43
September 2021	\$198,558.61
October 2021	\$75,042.32
November 2021	\$3,903.15
TOTAL	\$357,792.33

7.2 Commonwealth’s LIHWAP Program

Comments prepared by PWD/WRB and the Mayor’s Office with respect to the Commonwealth’s proposed LIHWAP Model State Plan were provided to the Rate Board in September. In November, the City made the decision to set up a temporary call center for administration of the LIHWAP program.

8. DEPARTMENT EFFORTS TO PURSUE FEDERAL ASSISTANCE AND OTHER FINANCIAL UPDATES

To date, PWD has pursued and is continuing to pursue federal funding. This section documents efforts to secure federal funding and the overall rating agency posture. In June 2021, the City sold \$368.7 million of Water and Wastewater Revenue Refunding Bonds, garnering net present value savings (17.4% of refunded par) for the Water Department over the next 25 years. These savings will help the Department continue to make crucial system-wide investments in water and wastewater infrastructure while minimizing debt service costs.

Assistance Program/ Requesting Organization	Date Submitted	Status	Amount Awarded Or Requested	Notes
PennVest	April 2020	Closed	\$80.8M loan	Rehabilitation of the Torresdale Filtered Water Pump Station. The award closed in February 2021.
PennVest	January 2021	Awarded	\$95.0M loan; \$5.1M funding offer	PennVest approved a loan for the construction of the new preliminary treatment building at the Northeast Water Pollution Control Plant. The new facility will increase the plant's wet-weather treatment capacity. The award is expected to close January 2022.
PennVest	January 2021	Closed	\$6M loan	PennVest loan to finance stormwater improvements in the Lawncrest neighborhood. The award closed October 2021.
PennVest	August 2021	Awarded	\$20.7M loan	PennVest loan to fund Improvements to the City-owned Flat Rock Dam and introduce flow into the Manayunk Canal. The award is expected to close March 2022.
Water Infrastructure Finance and Innovation Act (WIFIA) Letter of Interest	July 2021	Awarded	\$500M of capital projects with 49% funded via WIFIA	Under WIFIA, federal aid can cover up to 49% of project eligible costs.
PennVest	August 2021	Awarded	\$40.4M	PennVest loan to fund water main replacements in the City of Philadelphia.
PennVest	November 2021	Submitted	\$8.6M	PennVest application to fund stormwater improvements in the City.
PennVest	November 2021	Submitted	\$6.8m	PennVest application to fund stormwater improvements in the City.

Assistance Program/ Requesting Organization	Date Submitted	Status	Amount Awarded Or Requested	Notes
PEMA/FEMA Building Resilient Infrastructure and Communities (BRIC)	November 2021	Submitted	~\$25M	The Cohocksink Multi-Hazard Mitigation Project, the final phase of a six-phase flood mitigation project proposes to double conveyance capacity of the combined sewer system through the construction of new sewer infrastructure and green stormwater infrastructure systems in the Northern Liberties and South Kensington commercial and residential neighborhoods.
PEMA/FEMA Building Resilient Infrastructure and Communities (BRIC)	November 2021	Submitted	\$800K	Climate Change Adaptation Program (CCAP) Facility-Based Risk Assessments
PEMA/FEMA Building Resilient Infrastructure and Communities (BRIC)	November 2021	Submitted	\$500K	The Philadelphia Water Department (PWD) is seeking BRIC project scoping funding to advance comprehensive planning, technical analyses, and stakeholder engagement for storm flood risk reduction and combined sewer overflow (CSO) mitigation within the Wingohocking and the Tookany/Tacony-Frankford (TTF) Watersheds. Flood risk in East Germantown and its surrounding neighborhoods is a consequence of fill and the built environment replacing the floodplains of the Wingohocking Creek