

**BEFORE THE
PHILADELPHIA WATER, SEWER, AND STORM WATER RATE BOARD**

**In the Matter of the Philadelphia
Water Department's Proposed
Change in Water, Wastewater, and
Stormwater Rates and Related
Charges**

**Fiscal Years 2026 – 2027 Rates
and Charges to Become Effective
September 1, 2025 and
September 1, 2026**

**PUBLIC ADVOCATES DISCOVERY REQUESTS
&
REQUESTS FOR PRODUCTION OF DOCUMENTS
Set XIV**

Note: The following discovery requests refer to PWD EXHIBIT 6 BV Workpapers.

- PA-XIV-1. Refer to page 24. Please explain what “Volume Per Account Rounding Factor” means and how it affects the amounts presented in this tab.
- PA-XIV-2. Refer to page 25. Please provide the supporting documentation for the 2% Interest income rate.
- PA-XIV-3. Refer to page 25. Please provide the supporting documentation for the Debt Service Reserve balance of \$242,233,678. In your response, please indicate whether this is the balance as of a particular date or an average amount. In response, please indicate the date of the balance, or provide the monthly amounts used to derive the average balance.
- PA-XIV-4. Refer to the following line items on page 25:
- Misc City Revenues
 - Other
 - State & Federal Grants
 - Permits Issued by L&I
 - Miscellaneous (Employee Benefit + Proc x
 - City & UESF Grants
 - Affordability Program Discount Adjustment

For the Rate years columns, please explain why the 2-year historical average was used instead of the 3-year or 4-year average.

- PA-XIV-5. Refer to the following line items on page 25:
- Misc City Revenues
 - Other
 - State & Federal Grants
 - Permits Issued by L&I
 - Miscellaneous (Employee Benefit + Proc x

- City & UESF Grants
- Affordability Program Discount Adjustment

Please provide the source document for the percentages presented for the Rate years.

PA-XIV-6. Refer to page 32. The derivation of the collection factors¹ includes a column labeled “Excluding Fed Funds”. What are Fed Funds, and why is it appropriate not to use the collection factors that exclude the Fed Funds?

PA-XIV-7. Refer to pages 33 and 34. Please explain what the compression factor (the section in yellow highlight and blue font) is and provide the supporting calculation for these values.

PA-XIV-8. Refer to page 36.

- Please provide documentation showing the source of the \$3,621,996 lump sum payment from Aqua PA.
- Please confirm that Aqua PA is charged a fixed amount annually regardless of usage volume. If there is a variable portion of the revenue from Aqua PA, please show how it is reflected in the cost of service.
- Please indicate:
 - If Aqua PA’s service is based on a contractual arrangement;
 - When the annual lump sum is expected to change; and
 - What the new annual amount will be.
- Please explain how it is possible for Aqua PA to have exactly the same usage each year.

PA-XIV-9. Refer to page 38.

- When does the new Bensalem contract become effective?
- Please provide documentation showing the source of the \$144,000 lump sum payment from Bensalem. If there is a variable portion of the revenue from Bensalem, please show how it is reflected in the cost of service.
- Is 12% the new management fee for Bensalem? If not, please identify the new management fee and show how it is reflected in the cost of service.

PA-XIV-10. Refer to page 44.

- Please provide the source documents and/or supporting calculation for the rate years amounts for each of the O&M escalation factors presented on the page.

PA-XIV-11. Refer to pages 55 to 6, 2025 Budget Detail column. Please provide the actual amounts incurred during FY 2022, 2023 and 2024 for various line items as presented in this section.

¹ Excel version at column AT, lines 216 to 230.

- PA-XIV-12. Refer to pages 62 to 63. Please provide the support for allocation percentages under the 2025 Budget Detail column.
- PA-XIV-13. Please provide the supporting documentation for the rate years amounts for Construction and Engineering-Salaries and Wages presented on page 290.
- PA-XIV-14. Please explain the sharp increase in Construction and Engineering-Salaries and Wages presented on page 290 from FY 2026 to FY 2027.
- PA-XIV-15. Please provide the supporting documentation for the rate years amounts for Operations-Salaries and Wages presented on page 294.
- PA-XIV-16. Please provide the supporting documentation for the rate years amounts for Planning & Environmental Services-Salaries and Wages presented on page 294.
- PA-XIV-17. Please provide the supporting documentation for the rate years amounts for Operations-Equipment on page 297.
- PA-XIV-18. Please provide the supporting documentation for the rate years amounts for Human Resources and Administration-Salaries & Wages on page 305.
- PA-XIV-19. Please provide the supporting documentation for the rate years amounts for Finance-Salaries & Wages on page 305.
- PA-XIV-20. Please provide the supporting documentation for the rate years amounts for Construction and Engineering-Salaries & Wages on page 305.
- PA-XIV-21. Please provide the supporting documentation for the rate years amounts for Operations-Salaries & Wages on page 306.
- PA-XIV-22. Please provide the supporting documentation for the rate years amounts for Planning & Environmental Services-Salaries & Wages on page 307
- PA-XIV-23. Please provide the supporting documentation for the rate years amounts for Public Affairs-Salaries & Wages on page 306.
- PA-XIV-24. Please provide the supporting documentation for the rate years amounts for Finance-Salaries & Wages on page 308.
- PA-XIV-25. Please provide the supporting documentation for the rate years amounts for Operations-Salaries & Wages on page 309.
- PA-XIV-26. Please explain the sharp increase in Operations-Salaries & Wages on page 309 from FY 2026 to FY 2027.
- PA-XIV-27. Please provide the supporting documentation for the rate years amounts for Planning & Environmental Services-Salaries & Wages on page 309.
- PA-XIV-28. Please explain the sharp increase in planning & Environmental Services-Salaries & Wages on page 309 from FY 2026 to FY 2027.

- PA-XIV-29. Please provide the supporting documentation for the rate years amounts for Transfers on page 311.
- PA-XIV-30. Please provide the supporting documentation for the rate years amounts for Services on page 330.
- PA-XIV-31. Please provide the supporting documentation for the rate years amounts for Fleet Management-Materials and Supplies on page 340.
- PA-XIV-32. Please provide the supporting documentation for the rate years amounts for Division of Technology-Salaries & Wages presented on page 348.
- PA-XIV-33. Please provide the supporting documentation for the rate years amounts for Mayor's Office of Transportation & Utilities and Office of Sustainability-Salaries & Wages presented on page 348.
- PA-XIV-34. Please provide the supporting documentation for the rate years amounts for Fleet Management-Salaries & Wages presented on page 349.
- PA-XIV-35. Please provide the supporting documentation for the rate years amounts for Revenue-Salaries & Wages presented on page 350.
- PA-XIV-36. Please provide the supporting documentation for the rate years amounts for Procurement-Salaries & Wages presented on page 351.
- PA-XIV-37. Please provide the supporting documentation for the rate years amounts for Law-Salaries & Wages presented on page 351.
- PA-XIV-38. Please provide the supporting documentation for the rate years amounts for Philadelphia Water, Sewer and Stormwater Rate Board-Salaries & Wages presented on page 353.
- PA-XIV-39. Please provide the supporting documentation for the rate years amounts for City Finance-Salaries & Wages presented on page 355.
- PA-XIV-40. Please explain the sharp increase in City Finance-Salaries & Wages presented on page 355 between FY 2026 and FY 2027.
- PA-XIV-41. Please provide the supporting documentation for the rate years amounts for Revenue-Salaries & Wages presented on page 355.
- PA-XIV-42. Please explain the sharp increase in Revenue-Salaries & Wages presented on page 355 between FY 2026 and FY 2027.