Philadelphia Water Department
Calculation of TAP Rider Rates Effective September 01, 2025

		TOTAL	Water	Wastewater
		Amount	**Amount**	**Amount**
(1)	C = Projected TAP Billing Loss	$ 32,091,092	$ 13,478,259	$ 18,612,833
(2)	E = Experienced & Estimated Net Over/Under Collection	$ (5,705,008)	$ (2,379,998)	$ (3,325,010)
(3)	I = Interest on Experienced & Estimated Net Over/Under Collection	$ (125,257)	$ (52,561)	$ (72,696)
(4)	Net Recoverable Costs: (C) - (E + I)	$ 37,921,357	$ 15,910,817	$ 22,010,540
(5)	S = Projected Non-TAP Sales for Next Rate Period (MCF)		5,345,617	5,040,140
(6)	**TAP-R Surcharge:** (4)/(5)		**$ 2.98 /MCF**	**$ 4.37 /MCF**

Philadelphia Water Department
Projected TAP Lost Revenue (C-Factor) for Next Rate Period

Period	September 01, 2025 through August 31, 2026	Total	Water	Wastewater
			42%	58%
(1)	Projected TAP Billing Loss	$ 32,091,092	$ 13,478,259	$ 18,612,833

Philadelphia Water Department
Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed TAP Water Sales (Mcf) (2)	Total TAP-R Billed to TAP Participants 3.08 (3) = (2) * $ 3.080/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Water Sales (Mcf) (5)	TAP-R Billed Non-Tap Water Sales 3.08 (6) = (5) * $ 3.080/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
							Prior E & I Factor Adjustment	-5189621.975
Sep-24	$ 1,342,863	42,225	$ 130,052	$ 1,176,305	491,267	$ 1,513,101	$ 1,467,557	$ 291,252
Oct-24	$ 1,432,399	41,173	$ 126,813	$ 1,266,288	461,578	$ 1,421,659	$ 1,378,867	$ 112,579
Nov-24	$ 1,261,931	36,061	$ 111,068	$ 1,116,222	437,840	$ 1,348,549	$ 1,307,958	$ 191,736
Dec-24	$ 1,188,254	38,851	$ 119,662	$ 1,036,427	445,468	$ 1,372,042	$ 1,330,744	$ 294,316
Jan-25	$ 1,200,136	39,240	$ 120,859	$ 1,046,791	445,468	$ 1,372,042	$ 1,330,744	$ 283,953
Feb-25	$ 1,140,129	37,278	$ 114,816	$ 994,451	445,468	$ 1,372,042	$ 1,330,744	$ 336,292
Mar-25	$ 1,197,136	39,142	$ 120,556	$ 1,044,175	445,468	$ 1,372,042	$ 1,330,744	$ 286,569
Apr-25	$ 1,209,107	39,533	$ 121,762	$ 1,054,616	445,468	$ 1,372,042	$ 1,330,744	$ 276,127
May-25	$ 1,221,198	39,928	$ 122,980	$ 1,065,162	445,468	$ 1,372,042	$ 1,330,744	$ 265,582
Jun-25	$ 1,172,350	38,331	$ 118,060	$ 1,022,556	445,468	$ 1,372,042	$ 1,330,744	$ 308,187
Jul-25	$ 1,219,244	39,865	$ 122,783	$ 1,063,458	445,468	$ 1,372,042	$ 1,330,744	$ 267,286
Aug-25	$ 1,231,437	40,263	$ 124,011	$ 1,074,092	445,468	$ 1,372,042	$ 1,330,744	$ 256,651
Total	$ 14,816,185	471,890	$ 1,453,422	$ 12,960,544	5,399,897	$ 16,631,687	$ 16,131,073	$ (2,019,092)
							Adjustment for Prior Estimates	$ (360,906)
							Total E-Factor Recovery	**$ (2,379,998)**

Philadelphia Water Department
Table 3-WW - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed Sewer Volume TAP Participants (Mcf) (2)	Total TAP-R Billed to TAP Participants 4.4 (3) = (2) * $ 4.400/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Sewer Volume (Mcf) (5)	TAP-R Billed Non-Tap Water Sales 4.4 (6) = (5) * $ 4.400/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
							Prior E & I Factor Adjustment	-6713205.888
Sep-24	$ 1,854,429	42,190	$ 185,637	$ 1,618,562	461,364	$ 2,030,000	$ 1,968,897	$ 350,335
Oct-24	$ 1,978,075	41,136	$ 180,997	$ 1,742,986	434,072	$ 1,909,916	$ 1,852,428	$ 109,442
Nov-24	$ 1,742,666	36,027	$ 158,519	$ 1,536,464	414,279	$ 1,822,826	$ 1,767,959	$ 231,495
Dec-24	$ 1,640,922	38,851	$ 170,946	$ 1,425,730	420,012	$ 1,848,051	$ 1,792,425	$ 366,695
Jan-25	$ 1,657,331	39,240	$ 172,655	$ 1,439,987	420,012	$ 1,848,051	$ 1,792,425	$ 352,437
Feb-25	$ 1,574,464	37,278	$ 164,022	$ 1,367,988	420,012	$ 1,848,051	$ 1,792,425	$ 424,437
Mar-25	$ 1,653,188	39,142	$ 172,223	$ 1,436,388	420,012	$ 1,848,051	$ 1,792,425	$ 356,037
Apr-25	$ 1,669,720	39,533	$ 173,946	$ 1,450,751	420,012	$ 1,848,051	$ 1,792,425	$ 341,674
May-25	$ 1,686,417	39,928	$ 175,685	$ 1,465,259	420,012	$ 1,848,051	$ 1,792,425	$ 327,166
Jun-25	$ 1,618,960	38,331	$ 168,658	$ 1,406,648	420,012	$ 1,848,051	$ 1,792,425	$ 385,777
Jul-25	$ 1,683,718	39,865	$ 175,404	$ 1,462,914	420,012	$ 1,848,051	$ 1,792,425	$ 329,510
Aug-25	$ 1,700,556	40,263	$ 177,158	$ 1,477,543	420,012	$ 1,848,051	$ 1,792,425	$ 314,881
Total	$ 20,460,446	471,784	$ 2,075,850	$ 17,831,219	5,089,819	$ 22,395,201	$ 21,721,105	$ (2,823,320)
							Adjustment for Prior Estimates	$ (501,691)
							Total E-Factor Recovery	**$ (3,325,010)**

Philadelphia Water Department
Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period
Prior Reconciliation Period with Updated Actuals

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed TAP Water Sales (Mcf) (2)	Total TAP-R Billed to TAP Participants 0.15 (3) = (2) * $ 0.150/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Water Sales (Mcf) (5)	TAP-R Billed Non-Tap Water Sales (6) = (5) * $ 0.150/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)	**Original Estimates** Over/(Under) Collection (9)	**Adjustment** Delta (10) = (8) - (9)
							Prior E & I Factor Adjustments	$ 3,134,517	$ 3,134,517	
Sep-23	$ 519,366	15,848	$ 2,377	$ 501,427	523,650	$ 78,548	$ 76,183	$ (425,244)	$ (425,244)	$ (0)
Oct-23	$ 501,703	14,421	$ 2,163	$ 484,504	441,095	$ 66,164	$ 64,173	$ (420,331)	$ (420,331)	$ 0
Nov-23	$ 532,517	15,244	$ 2,287	$ 514,270	443,823	$ 66,573	$ 64,570	$ (449,700)	$ (449,701)	$ 0
Dec-23	$ 540,734	15,420	$ 2,313	$ 522,214	442,897	$ 66,435	$ 64,435	$ (457,779)	$ (457,779)	$ (0)
Jan-24	$ 561,600	16,008	$ 2,401	$ 542,367	454,930	$ 68,239	$ 66,185	$ (476,182)	$ (476,182)	$ 0
Feb-24	$ 640,224	19,370	$ 2,905	$ 618,135	436,223	$ 65,433	$ 63,464	$ (554,671)	$ (554,672)	$ 0
Mar-24	$ 848,599	30,047	$ 4,507	$ 818,685	404,940	$ 60,741	$ 58,913	$ (759,772)	$ (759,772)	$ (0)
Apr-24	$ 879,554	32,616	$ 4,892	$ 848,335	394,963	$ 59,244	$ 57,461	$ (790,874)	$ (841,464)	$ 50,591
May-24	$ 995,012	36,430	$ 5,465	$ 959,761	438,784	$ 65,818	$ 63,836	$ (895,925)	$ (841,464)	$ (54,460)
Jun-24	$ 987,712	35,199	$ 5,280	$ 952,860	436,439	$ 65,466	$ 63,495	$ (889,365)	$ (841,464)	$ (47,901)
Jul-24	$ 1,066,881	37,901	$ 5,685	$ 1,029,254	495,114	$ 74,267	$ 72,032	$ (957,222)	$ (841,464)	$ (115,758)
Aug-24	$ 1,149,072	40,151	$ 6,023	$ 1,108,643	507,271	$ 76,091	$ 73,800	$ (1,034,843)	$ (841,464)	$ (193,378)
Total	$ 9,222,971	308,654	$ 46,298	$ 8,900,455	5,420,129	$ 813,019	$ 788,547	$ (4,977,391)	$ (4,616,485)	$ (360,906)
							Total	**$ (4,977,391)**	**$ (4,616,485)**	**$ (360,906)**

Philadelphia Water Department
Table 3-WW-A - Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period
Prior Reconciliation Period with Updated Actuals

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed Sewer Volume TAP Participants (Mcf) (2)	Total TAP-R Billed to TAP Participants 0.24 (3) = (2) * $ 0.240/Mcf	Adjusted Actual TAP Discounts (Credits) 0.9699 (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Sewer Volume (Mcf) (5)	TAP-R Billed Non-Tap Water Sales 0.24 (6) = (5) * $ 0.240/Mcf	Estimated TAP-R Revenues Experienced 0.9699 (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)	**Original Estimates** Over/(Under) Collection (9)	**Adjustment** Delta (10) = (8) - (9)
							Prior E & I Factor Adjustments	$ 4,689,002	$ 4,689,002	
Sep-23	$ 717,219	15,844	$ 3,802	$ 691,943	492,841	$ 118,282	$ 114,722	$ (577,221)	$ (577,222)	$ 0
Oct-23	$ 692,828	14,414	$ 3,459	$ 668,618	420,550	$ 100,932	$ 97,894	$ (570,724)	$ (570,725)	$ 0
Nov-23	$ 735,380	15,239	$ 3,657	$ 709,698	422,652	$ 101,437	$ 98,384	$ (611,314)	$ (611,315)	$ 0
Dec-23	$ 746,727	15,415	$ 3,700	$ 720,663	423,419	$ 101,621	$ 98,562	$ (622,100)	$ (622,100)	$ (0)
Jan-24	$ 775,543	16,003	$ 3,841	$ 748,474	423,003	$ 101,521	$ 98,465	$ (650,009)	$ (650,008)	$ (0)
Feb-24	$ 884,118	19,362	$ 4,647	$ 852,999	417,931	$ 100,303	$ 97,284	$ (755,715)	$ (755,715)	$ (0)
Mar-24	$ 1,171,875	30,027	$ 7,207	$ 1,129,612	385,257	$ 92,462	$ 89,679	$ (1,039,933)	$ (1,039,932)	$ (0)
Apr-24	$ 1,214,623	32,587	$ 7,821	$ 1,170,477	374,616	$ 89,908	$ 87,202	$ (1,083,275)	$ (1,152,032)	$ 68,757
May-24	$ 1,374,064	36,400	$ 8,736	$ 1,324,231	413,472	$ 99,233	$ 96,246	$ (1,227,985)	$ (1,152,032)	$ (75,953)
Jun-24	$ 1,363,983	35,166	$ 8,440	$ 1,314,741	410,489	$ 98,517	$ 95,552	$ (1,219,189)	$ (1,152,032)	$ (67,157)
Jul-24	$ 1,473,312	37,859	$ 9,086	$ 1,420,153	464,443	$ 111,466	$ 108,111	$ (1,312,042)	$ (1,152,032)	$ (160,010)
Aug-24	$ 1,586,813	40,109	$ 9,626	$ 1,529,714	474,078	$ 113,779	$ 110,354	$ (1,419,359)	$ (1,152,032)	$ (267,327)
Total	$ 12,736,484	308,426	$ 74,022	$ 12,281,322	5,122,752	$ 1,229,461	$ 1,192,454	$ (6,399,866)	$ (5,898,175)	$ (501,691)
							Total	**$ (6,399,866)**	**$ (5,898,175)**	**$ (501,691)**

Philadelphia Water Department
Table 4 -W - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Water Portion From Table 3-W (1)	Billed Non-TAP Water Sales (Mcf) From Table 3-W (2)	Anticipated E+I Recovery Water Portion -0.969426281 (3) = (2) * $ -0.969/Mcf	Remaining E+I Recovery Water Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Relative to Revenue Requirements Water Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (6) = (5) * [4.17% / 12]
Sep-24	$ 291,252	$ 491,267	$ (476,246.87)	-184995.2533	$ (184,995.25)	$ (642.86)
Oct-24	$ 112,579	$ 461,578	$ (447,465.36)	-334886.1942	$ (519,881.45)	$ (1,806.59)
Nov-24	$ 191,736	$ 437,840	$ (424,454.03)	-232717.9181	$ (752,599.37)	$ (2,615.28)
Dec-24	$ 294,316	$ 445,468	$ (431,848.47)	-137532.022	$ (890,131.39)	$ (3,093.21)
Jan-25	$ 283,953	$ 445,468	$ (431,848.47)	-147895.9243	$ (1,038,027.31)	$ (3,607.14)
Feb-25	$ 336,292	$ 445,468	$ (431,848.47)	-95556.42322	$ (1,133,583.74)	$ (3,939.20)
Mar-25	$ 286,569	$ 445,468	$ (431,848.47)	-145279.7737	$ (1,278,863.51)	$ (4,444.05)
Apr-25	$ 276,127	$ 445,468	$ (431,848.47)	-155721.0953	$ (1,434,584.60)	$ (4,985.18)
May-25	$ 265,582	$ 445,468	$ (431,848.47)	-166266.8884	$ (1,600,851.49)	$ (5,562.96)
Jun-25	$ 308,187	$ 445,468	$ (431,848.47)	-123661.1861	$ (1,724,512.68)	$ (5,992.68)
Jul-25	$ 267,286	$ 445,468	$ (431,848.47)	-164562.8543	$ (1,889,075.53)	$ (6,564.54)
Aug-25	$ 256,651	$ 445,468	$ (431,848.47)	-175197.2686	$ (2,064,272.80)	$ (7,173.35)
Total						$ (50,427)

Adjustment for Prior Estimates	**$ (2,134)**
Total I-Factor Recovery	**$ (52,561)**

Philadelphia Water Department
Table 4 -WW - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Sewer Portion From Table 3-WW (1)	Billed Non-TAP Sewer Volume (Mcf) From Table 3-WW (2)	Anticipated E+I Recovery Sewer Portion -1.323840728 (3) = (2) * $ -1.324/Mcf	Remaining E+I Recovery Sewer Portion (4) = (3) + (1)	Cumulative Over/(Under) Collection Relative to Revenue Requirements Sewer Portion (5)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (6) = (5) * [4.17% / 12]
Sep-24	$ 350,335	$ 461,364	$ (610,772.11)	-260436.8248	$ (260,436.82)	$ (905.02)
Oct-24	$ 109,442	$ 434,072	$ (574,641.99)	-465200.278	$ (725,637.10)	$ (2,521.59)
Nov-24	$ 231,495	$ 414,279	$ (548,439.06)	-316944.2585	$ (1,042,581.36)	$ (3,622.97)
Dec-24	$ 366,695	$ 420,012	$ (556,028.51)	-189333.353	$ (1,231,914.71)	$ (4,280.90)
Jan-25	$ 352,437	$ 420,012	$ (556,028.51)	-203591.0942	$ (1,435,505.81)	$ (4,988.38)
Feb-25	$ 424,437	$ 420,012	$ (556,028.51)	-131591.9743	$ (1,567,097.78)	$ (5,445.66)
Mar-25	$ 356,037	$ 420,012	$ (556,028.51)	-199991.4776	$ (1,767,089.26)	$ (6,140.64)
Apr-25	$ 341,674	$ 420,012	$ (556,028.51)	-214354.6071	$ (1,981,443.87)	$ (6,885.52)
May-25	$ 327,166	$ 420,012	$ (556,028.51)	-228862.5609	$ (2,210,306.43)	$ (7,680.81)
Jun-25	$ 385,777	$ 420,012	$ (556,028.51)	-170251.8244	$ (2,380,558.25)	$ (8,272.44)
Jul-25	$ 329,510	$ 420,012	$ (556,028.51)	-226518.0538	$ (2,607,076.31)	$ (9,059.59)
Aug-25	$ 314,881	$ 420,012	$ (556,028.51)	-241147.2347	$ (2,848,223.54)	$ (9,897.58)
Total						$ (69,701)

Adjustment for Prior Estimates	**$ (2,995)**
Total I-Factor Recovery	**$ (72,696)**

Philadelphia Water Department
Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

	Prior Reconciliation Period with Updated Actuals			**Original Estimates**	**Adjustment**
Billing Period	Difference in Collection Water Portion From Table 3-W-A (1)	Cumulative Over/(Under) Collection Water Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (3) = (2) * [4.80% / 12]	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (4)	Cumulative Over/(Under) Collection Water Portion (5) = (3) - (4)
Sep-23	$ (425,244)	$ (425,244)	$ (1,700.98)	$ (1,700.97)	$ (0.00)
Oct-23	$ (420,331)	$ (845,575)	$ (3,382.30)	$ (3,382.30)	$ (0.00)
Nov-23	$ (449,700)	$ (1,295,275)	$ (5,181.10)	$ (5,181.10)	$ 0.00
Dec-23	$ (457,779)	$ (1,753,055)	$ (7,012.22)	$ (7,012.22)	$ (0.00)
Jan-24	$ (476,182)	$ (2,229,236)	$ (8,916.94)	$ (8,916.95)	$ 0.00
Feb-24	$ (554,671)	$ (2,783,907)	$ (11,135.63)	$ (11,135.63)	$ 0.00
Mar-24	$ (759,772)	$ (3,543,680)	$ (14,174.72)	$ (14,174.72)	$ 0.00
Apr-24	$ (790,874)	$ (4,334,553)	$ (17,338.21)	$ (17,540.58)	$ 202.37
May-24	$ (895,925)	$ (5,230,478)	$ (20,921.91)	$ (20,906.44)	$ (15.48)
Jun-24	$ (889,365)	$ (6,119,843)	$ (24,479.37)	$ (24,272.29)	$ (207.08)
Jul-24	$ (957,222)	$ (7,077,065)	$ (28,308.26)	$ (27,638.15)	$ (670.11)
Aug-24	$ (1,034,843)	$ (8,111,908)	$ (32,447.63)	$ (31,004.01)	$ (1,443.62)
Total			$ (174,999)	$ (172,865)	$ (2,134)
		Total	**$ (174,999)**	**$ (172,865)**	**$ (2,134)**

Philadelphia Water Department
Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

	Prior Reconciliation Period with Updated Actuals			**Original Estimates**	**Adjustment**
Billing Period	Difference in Collection Sewer Portion From Table 3-WW-A (1)	Cumulative Over/(Under) Collection Sewer Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (3) = (2) * [4.80% / 12]	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (4)	Delta Prior Period Estimates (5) = (3) - (4)
Sep-23	$ (577,221)	$ (577,221)	$ (2,308.89)	$ (2,308.89)	$ 0.00
Oct-23	$ (570,724)	$ (1,147,946)	$ (4,591.78)	$ (4,591.79)	$ 0.00
Nov-23	$ (611,314)	$ (1,759,260)	$ (7,037.04)	$ (7,037.04)	$ 0.00
Dec-23	$ (622,100)	$ (2,381,360)	$ (9,525.44)	$ (9,525.44)	$ 0.00
Jan-24	$ (650,009)	$ (3,031,369)	$ (12,125.48)	$ (12,125.48)	$ 0.00
Feb-24	$ (755,715)	$ (3,787,084)	$ (15,148.34)	$ (15,148.34)	$ 0.00
Mar-24	$ (1,039,933)	$ (4,827,017)	$ (19,308.07)	$ (19,308.07)	$ 0.00
Apr-24	$ (1,083,275)	$ (5,910,292)	$ (23,641.17)	$ (23,916.20)	$ 275.03
May-24	$ (1,227,985)	$ (7,138,277)	$ (28,553.11)	$ (28,524.32)	$ (28.78)
Jun-24	$ (1,219,189)	$ (8,357,466)	$ (33,429.87)	$ (33,132.45)	$ (297.41)
Jul-24	$ (1,312,042)	$ (9,669,508)	$ (38,678.03)	$ (37,740.58)	$ (937.45)
Aug-24	$ (1,419,359)	$ (11,088,868)	$ (44,355.47)	$ (42,348.71)	$ (2,006.76)
Total			$ (238,703)	$ (235,707)	$ (2,995)
		Total	**$ (238,703)**	**$ (235,707)**	**$ (2,995)**