

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

In the Matter of the Philadelphia Water : 2026 TAP-R Reconciliation
Department’s Proposed Changes in Water : Proceeding – FY 2027
and Sewer Rates and Related Charges :

**ORDER GRANTING IN PART AND DENYING IN PART
THE PUBLIC ADVOCATE’S MOTION TO COMPEL**

On March 25, 2026, the Public Advocate filed its Second Set of Data Requests. The Philadelphia Water Department (PWD) filed its Objections on March 30, 2026. On April 6, 2026, the Public Advocate filed its Answer to PWD’s Objections And Motion to Compel Responses to Discovery Requests. PWD filed its response on April 9, 2026. For the reasons detailed below, the Motion to Compel is granted in part and denied in part.

Updated Reconciliation Workbook

The Public Advocate requested PWD to update its reconciliation workbook to include actual data from January through March 2026 concerning TAP participation, discounts, and usage volume:

PA-TAP-2-1. Please update Rate Rider Reconciliation Workbook to incorporate actual data (participants, discounts, non-tap volumes, etc.) for January, February and March 2026.

The Public Advocate argues that PWD failed to justify its objection to providing the data immediately, noting that a similar timeline proved sufficient to provide

the December 2025 data. Motion at 2. The Public Advocate argues that a delay unfairly impedes its preparation of witness testimony. Motion at 2.

In its objection, PWD stated that the requested data was not expected to be available until late April. In its Answer to the Motion to Compel, PWD explains that, in order to provide reliable data, time is needed to account for billing changes and adjustments. Answer at 1-2.

PWD does not object to the data request but argues that it requires more time to compile the data. Answer at 1. PWD argues that it would need to gather “static data” as opposed to “production data” to mirror the format of its TAP-R filing. Answer at 2. PWD maintains that “the use of static data for reporting purposes is important as raw or production data is subject to change based on billing changes and adjustments.” Answer at 2.

PWD explains its practice is to “provide data based on a date certain snapshot of the data, because this data set is reproducible.” Answer at 2. PWD claims this approach avoids using the more readily available production data which is subject to a myriad of changing factors, such as billing issues and changes in service. PWD states that, because production data cannot be reliably reproduced, its financial consultants utilize static data. Answer at 2.

PWD anticipates the static data would be available by late April, which would be after Direct Testimony has been filed. Answer at 2. PWD proposes to follow precedent of the past two years whereby “the Advocate could reserve the right to supplement its testimony (without objection) based upon the timing of submission of such actual data.” Answer at 2 (citing 2024 PWD Response to PA-TAP-2-3 and 2025 PWD Response to PA-TAP-1-2).

The Public Advocate's Motion concerning updating the Reconciliation Workbook is granted in part and denied in part. At this point, the data for January and February 2026 should be made available. For this reason, the Motion to Compel is granted for the actual data for January and February 2026. PWD should provide that data immediately or as soon as possible to enable the Public Advocate to consider the use of such data in its Direct Testimony now due on April 17, 2026. As for the March 2026 data, PWD is directed to provide the data as soon as possible and no later than April 30, 2026. If PWD is required to use raw or production data in order to meet these deadlines, it may update the data once the static data is produced. To the extent that PWD is unable to provide complete static data prior to the filing of direct testimony, the Public Advocate may supplement its testimony as necessary to incorporate the requested actual data.

LICAP Expenditures

The Public Advocate requested the actual expenditures of the Low Income Conservation Assistance Program (LICAP) disaggregated by water conservation and leak repair assistance for the past three years and the budgeted and actual LICAP expenditures disaggregated by water conservation and leak repair assistance for the current fiscal year to date:

PA-TAP-2-2. Please provide the following information by Year.

- a. For each of the past three most recent fiscal years, the actual LICAP expenditures disaggregated by water conservation and leak repair assistance.
- b. For the current fiscal year (Year-to-date), the budgeted and actual LICAP expenditures disaggregated by water conservation and leak repair assistance.

PA-TAP-2-3. Please provide the total actual LICAP FY 2026 expense disaggregated by water conservation and leak repair assistance components.

PA-TAP-2-4. Please provide the budgeted LICAP expense for FY 2026 and FY 2027 disaggregated by water conservation and leak repair assistance components.

The Public Advocate argues this data will assist in understanding and anticipating the future usage by TAP customers. Motion at 4. The Public Advocate also argues that, given the increased LICAP budget for FY 2026 and efforts to expand the program, the data is needed to evaluate adjustments to usage projections. The Public Advocate emphasizes that its intention “is to determine whether or not LICAP services have historically reduced TAP participant usage in order to evaluate whether the increased budget for LICAP, being expended in the current fiscal year, warrants an adjustment to estimated future usage used in forecasting TAP-R rates and charges.” Motion at 4-5.

PWD objects to producing the requested data, arguing that the data is irrelevant to this TAP-R Reconciliation proceeding. PWD claims the LICAP data is neither relevant nor material to the proposed changes in its TAP-R Reconciliation filing. PWD claims that the LICAP program serves roughly 1,600 households out of over 60,000 TAP participants. Answer at 3. PWD also argues that, although the budget has been increased for FY 2026, water savings “even under the expanded program will not on their own be sufficient to change the usage enough to appreciably alter usage during the Next Rate Period — which ends August 31, 2027.” Answer at 3.

PWD notes that it had “agreed to undertake a cost/benefit analysis of LICAP in the settlement of the 2025 General Rate Case.” Answer at 4. PWD agreed to complete this analysis by the next general rate proceeding filing. The Joint Settlement provided:

To undertake cost/benefit analysis of the Low-Income Conservation Assistance Program (LICAP). The cost/benefit analysis will consider and report: intervention cost measures (on average and in the aggregate) and cost savings (on average and in the aggregate) based on reduced usage (ccf/mo) at applicable rates over a 12-month study period. The aforesaid analysis will be undertaken/completed by the next base 4 rate proceeding.

2025 General Rate Proceeding Joint Settlement Petition at 5.

PWD argues that analysis and issues related to LICAP (expenditures over the past three years) may be appropriate in a general rate case, but not a TAP-R reconciliation proceeding. Answer at 4. Still, without waiving its objection, PWD offers to provide some data requested by the Public Advocate. Specifically, PWD states that LICAP expenditure data disaggregated by water conservation and leak repair assistance is limited but is willing to provide the data for September 2025 to March 2026. Answer at 4.

The Public Advocate's Motion concerning LICAP expenditures is granted in part and denied in part. To the extent that the Public Advocate requests data for three prior years, it reaches back to the period prior to the major advances in enrollment noted by PWD. That data would be of limited usefulness here. To the extent that the Public Advocate seeks actual LICAP expenses for Fiscal Years 2025 and 2026 (to date), and budgeted expenses for Fiscal Years 2026 and 2027, the Motion to Compel is granted. PWD should provide such information on a disaggregated basis to the extent such data is available.

The purpose of providing such data is limited to whether any increases in LICAP funding could further decrease the usage of TAP customers and therefore the cost of TAP funding in the current proceeding to non-TAP customers. As noted by PWD, the Public Advocate and PWD previously reached an agreement to analyze LICAP in the next

general rate proceeding. In the next general rate proceeding, the participants can explore the level of enrollment of TAP customers in LICAP, the impact of the increased budget, and the effect on TAP usage.

TAP Monthly Usages

The Public Advocate requested data for the past three fiscal years, disaggregated by monthly usage increments of: 0-2 CCF, 2-4 CCF, 4-6 CCF, 6-8 CCF, 8-10 CCF, 10-15 CCF, 15-20 CCF, and >20 CCF:

PA-TAP-2-5. For the three most recent fiscal years, please provide the following:

- a. Please provide the monthly usage for TAP customers broken down by the categories shown in PA-TAP-1-4.
- b. Please provide the monthly number of TAP customers broken down by the categories shown in PA-TAP-1-4.

PA-TAP-2-6. For the three most recent fiscal years,

- a. Please provide the number of high usage TAP customers that were referred for conservation outreach based on “high usage.”
- b. Please provide the number of high usage TAP customers that were referred for conservation outreach and whose high usage was determined to be caused by leaks.
- c. Please provide the number of high usage TAP customers that were referred for conservation outreach and whose high usage was determined to be caused by something other than leaks.

d. For high usage TAP customers that were referred for conservation outreach, and whose high usage was determined to be caused by something other than leaks, please identify the strategies and/or solutions that are provided to reduce usage and encourage conservation.

The Public Advocate claims this data is needed “to further understand TAP participant usage, and to evaluate how PWD’s investment in conservation assistance for TAP customers may be expected to impact future usage.” Motion at 6.

The Public Advocate argues that the objectives of conservation assistance services, such as those provided by LICAP, are to achieve long-term savings by reducing water usage. The Advocate submits that in order to “predict the potential impacts of increased LICAP expenditures on TAP participant usage, a reasonable period (e.g., three fiscal years) is appropriate and necessary” and rejects PWD’s offer to provide the data “as they relate to the time period at issue in this proceeding.” Motion at 7-8 (citing PWD Objections at 3).

PWD objects to these data requests “as overly broad and irrelevant to the instant TAP-R Reconciliation proceeding which addresses TAP-R related rates and charges starting on September 1, 2026.” Answer at 5. PWD argues the requests “are not reasonably calculated to lead to the discovery of admissible evidence for this reconciliation proceeding.”

Nevertheless, without waiving its objections, PWD provided partial responses to PA-TAP-2-5 and PA-TAP-2-6(a) through (d) and stated that it intended to supplement such responses. Answer at 5; PWD Responses to PA Set 2 and Attachments thereto.

The Public Advocate's Motion to Compel concerning PA-TAP-2-6 is denied beyond what was offered by PWD. The additional information requested is better suited to the deeper LICAP analysis contemplated in the next general rate proceeding.

THEREFORE, the Public Advocate's Motion to Compel is granted in part and denied in part.

Kathryn G. Sophy
Hearing Officer

April 13, 2026