

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, April 2024

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,379	\$ 1,844,832	\$ 512,821	\$ 447,898	\$ 65,890	\$ 83,088	\$ 262,432	\$ 3,216,960
Vacant	682	\$ 44,989	\$ 5,070	\$ 169,193	\$ 24,207	\$ 270,072	\$ 1,096	\$ 514,627
TAP ***3	52,713	\$ 26,478,657	\$ 5,975,748	\$ 5,603,496	\$ 1,943,807	\$ 192,629	\$ 3,479,041	\$ 43,664,649
WRAP ***3	8	\$ 10,038	\$ 4,008	\$ 479	\$ 116	\$ -	\$ 2	\$ 14,644
City, Including 820 **7	1,600	\$ 33,811,130	\$ 10,193,448	\$ 715	\$ -	\$ 437	\$ (103,730)	\$ 43,902,000
Agency and Help Loan receivable	13,447	\$ -	\$ -	\$ 248,360	\$ 351,857	\$ 21,432,816	\$ (198,302)	\$ 21,823,871
Delinquent	209,096	\$ 125,241,742	\$ 87,623,653	\$ 58,167,124	\$ 10,516,536	\$ 3,395,436	\$ 38,280,034	\$ 323,224,436
Non-Delinquent **5	400,287	\$ 34,343,872	\$ 12,705,296	\$ 712,096	\$ 1,331,710	\$ 91,069	\$ 3,576,850	\$ 52,760,893
Credit Balances **6	58,755	\$ (19,197,382)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,197,382)
<b>Total</b>		<b>\$ 202,577,879</b>	<b>\$ 117,020,044</b>	<b>\$ 65,349,360</b>	<b>\$ 14,234,124</b>	<b>\$ 25,465,546</b>	<b>\$ 45,297,422</b>	<b>\$ 469,924,697</b>

\*\*1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also consists of more recent balances labeled as "sundry Invoice" in Basis2.

\*\*2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

\*\*3 WRAP accounts consist of suspended balances related to low-income assistance programs; TAP is a similar program that went into effect in Fiscal 2018.

\*\*4 The amounts for delinquent, non-delinquent and credit balances exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help receivable categories.

\*\*5 Non-Delinquent balances include recently-added penalty and lien fees related to prior cycles' delinquent balances.

\*\*6 Credit balances include unallocated credits as well as amounts for accounts with total balances less than zero.

\*\*7 City accounts are paid annually. These receivables are not delinquent.

\*\*8 This is not a financial statement and reflects policy decisions regarding open receivables.

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Table 2: Comparison of Water Receivables, April 2024 and March 2024

Category	April 2024	March 2024	1 Month Difference
Bankrupt	\$ 3,216,960	\$ 3,348,942	\$ (131,982)
Vacant	\$ 514,627	\$ 515,602	\$ (975)
TAP **3	\$ 43,664,649	\$ 43,160,040	\$ 504,609
WRAP **1	\$ 14,644	\$ 14,473	\$ 171
City, Including 820	\$ 43,902,000	\$ 40,260,449	\$ 3,641,551
Agency and Help Loan receivable	\$ 21,823,871	\$ 22,173,213	\$ (349,342)
Delinquent **2	\$ 323,224,436	\$ 324,094,900	\$ (870,464)
Non-Delinquent **2	\$ 52,760,893	\$ 57,478,664	\$ (4,717,771)
Credit Balances **2	\$ (19,197,382)	\$ (18,997,729)	\$ (199,653)
<b>Total</b>	<b>\$ 469,924,697</b>	<b>\$472,048,553</b>	<b>\$ (2,123,856)</b>

Table 3: Comparison of Water Receivables, April 2024 and April 2023

Category	April 2024	April 2023	1 Year Difference
Bankrupt	\$ 3,216,960	\$ 3,789,895	\$ (572,934)
Vacant	\$ 514,627	\$ 559,792	\$ (45,165)
TAP **3	\$ 43,664,649	\$ 18,693,147	\$ 24,971,502
WRAP **1	\$ 14,644	\$ 32,894	\$ (18,249)
City, Including 820	\$ 43,902,000	\$ 38,451,529	\$ 5,450,471
Agency and Help Loan receivable	\$ 21,823,871	\$ 22,310,582	\$ (486,711)
Delinquent **2	\$ 323,224,436	\$ 327,305,958	\$ (4,081,523)
Non-Delinquent **2	\$ 52,760,893	\$ 53,481,913	\$ (721,020)
Credit Balances **2	\$ (19,197,382)	\$ (19,484,059)	\$ 286,676
<b>Total</b>	<b>\$ 469,924,697</b>	<b>\$ 445,141,651</b>	<b>\$ 24,783,046</b>

Note:

\*\*1 WRAP accounts consist of suspended balances related to low-income assistance programs.

\*\*2 These amounts exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help Loan categories.

\*\*3 TAP is a low-income assistance program that went into effect in Fiscal 2018.

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Table 4: Aging of Delinquent Accounts, April 2024

Category of each delinquent bill **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
3 months or less	180,701	\$ 22,530,441	\$ 8,815,226	\$ 5,305,614	\$ 1,000,980	\$ 31,691	\$ 3,856,168	\$ 41,540,121
4 to 6 months	96,401	\$ 12,199,097	\$ 5,590,343	\$ 3,338,902	\$ 753,186	\$ 32,855	\$ 1,758,292	\$ 23,672,675
7 to 12 months	78,763	\$ 15,242,567	\$ 8,538,861	\$ 5,760,298	\$ 1,396,001	\$ 61,872	\$ 3,527,794	\$ 34,527,394
More than 1 year - 2 years	63,976	\$ 20,166,439	\$ 12,324,351	\$ 8,751,257	\$ 1,812,118	\$ 75,191	\$ 5,774,433	\$ 48,903,788
More than 2 years - 5 years	49,601	\$ 27,408,434	\$ 22,412,058	\$ 10,571,735	\$ 3,466,682	\$ 429,165	\$ 8,363,667	\$ 72,651,779
More than 5 years	45,774	\$ 27,694,765	\$ 29,942,813	\$ 24,439,318	\$ 2,087,569	\$ 2,764,663	\$ 14,999,681	\$ 101,928,679
<b>Total</b>		<b>\$ 125,241,742</b>	<b>\$ 87,623,653</b>	<b>\$ 58,167,124</b>	<b>\$ 10,516,536</b>	<b>\$ 3,395,436</b>	<b>\$ 38,280,034</b>	<b>\$ 323,224,436</b>

Note: All aging categories exclude bankruptcies, vacant properties, TAP, WRAP accounts, City accounts, and Agency/Help Loan receivables.

\*\*1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also, it consists of more recent balances labeled as "sundry Invoice" in Basis2.

\*\*2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

\*\*3 Delinquent amounts are assigned to the aging category on a bill-by-bill basis according to the age of each bill; one customer can have delinquent amounts in multiple categories.

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Table 5: Aging of Delinquent Accounts for Management, April 2024

Category of oldest delinquency **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
3 months or less	84,148	\$ 8,952,071	\$ 2,367,377	\$ 483,771	\$ 4,245	\$ 18,877	\$ 3,074,675	\$ 14,901,016
4 to 6 months	19,216	\$ 6,557,628	\$ 1,873,660	\$ 516,469	\$ 20,201	\$ 18,298	\$ 1,620,845	\$ 10,607,101
7 to 12 months	18,890	\$ 10,772,950	\$ 3,383,757	\$ 1,095,905	\$ 167,207	\$ 31,413	\$ 2,856,291	\$ 18,307,523
More than 1 year - 2 years	20,223	\$ 15,658,420	\$ 6,617,770	\$ 2,464,463	\$ 744,936	\$ 61,832	\$ 5,142,823	\$ 30,690,244
More than 2 years - 5 years	20,845	\$ 29,175,558	\$ 13,317,764	\$ 5,759,444	\$ 2,379,219	\$ 150,718	\$ 8,369,780	\$ 59,152,485
More than 5 years	45,774	\$ 54,125,115	\$ 60,063,324	\$ 47,847,072	\$ 7,200,729	\$ 3,114,298	\$ 17,215,620	\$ 189,566,066
<b>Total</b>	<b>209,096</b>	<b>\$ 125,241,742</b>	<b>\$ 87,623,653</b>	<b>\$ 58,167,124</b>	<b>\$ 10,516,536</b>	<b>\$ 3,395,436</b>	<b>\$ 38,280,034</b>	<b>\$ 323,224,436</b>

Note: All aging categories exclude bankruptcies, vacant properties, TAP, WRAP accounts, City accounts, and Agency/Help Loan receivables.

\*\*1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also consists of more recent balances labeled as "sundry Invoice" in Basis2.

\*\*2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

\*\*3 The entire amount of the delinquency is included in the category of the oldest delinquency.