

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, May 2024

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,360	\$ 1,842,646	\$ 500,337	\$ 443,382	\$ 65,433	\$ 81,538	\$ 269,562	\$ 3,202,897
Vacant	682	\$ 44,989	\$ 5,070	\$ 169,193	\$ 24,207	\$ 270,072	\$ 1,096	\$ 514,627
TAP ***3	53,702	\$ 26,745,748	\$ 6,073,304	\$ 5,709,335	\$ 1,954,317	\$ 221,688	\$ 3,476,009	\$ 44,172,131
WRAP ***3	8	\$ 10,159	\$ 4,091	\$ 476	\$ 116	\$ -	\$ 2	\$ 14,845
City, Including 820 **7	1,608	\$ 37,466,850	\$ 11,145,290	\$ 761	\$ -	\$ 437	\$ (92,599)	\$ 48,520,739
Agency and Help Loan receivable	13,639	\$ -	\$ -	\$ 246,855	\$ 340,840	\$ 22,523,065	\$ (182,439)	\$ 22,917,660
Delinquent	211,077	\$ 124,736,897	\$ 87,929,260	\$ 58,631,043	\$ 11,604,196	\$ 3,396,590	\$ 42,084,733	\$ 328,382,628
Non-Delinquent **5	410,176	\$ 35,844,507	\$ 12,949,936	\$ 490,050	\$ 1,126	\$ 86,021	\$ 9,844,032	\$ 59,215,672
Credit Balances **6	60,337	\$ (19,420,180)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,420,180)
Total		\$ 207,271,617	\$ 118,607,287	\$ 65,691,094	\$ 13,990,235	\$ 26,579,412	\$ 55,400,396	\$ 487,521,019

**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 Total Water Receivables, May 2024 and April 2024

Category	May 2024	April 2024	1 Month Difference
Bankrupt	\$ 3,202,897	\$ 3,216,960	\$ (14,063)
Vacant	\$ 514,627	\$ 514,627	\$ -
TAP **3	\$ 44,172,131	\$ 43,664,649	\$ 507,482
WRAP **1	\$ 14,845	\$ 14,644	\$ 201
City, Including 820	\$ 48,520,739	\$ 43,902,000	\$ 4,618,739
Agency and Help Loan receivable	\$ 22,917,660	\$ 21,823,871	\$ 1,093,789
Delinquent **2	\$ 328,382,628	\$ 323,224,436	\$ 5,158,192
Non-Delinquent **2	\$ 59,215,672	\$ 52,760,893	\$ 6,454,779
Credit Balances **2	\$ (19,420,180)	\$ (19,197,382)	\$ (222,798)
Total	\$ 487,521,019	\$469,924,697	\$ 17,596,322

Table 3: Comparison of Total Water Receivables, May 2024 and May 2023

Category	May 2024	May 2023	1 Year Difference
Bankrupt	\$ 3,202,897	\$ 3,597,427	\$ (394,530)
Vacant	\$ 514,627	\$ 559,415	\$ (44,788)
TAP **3	\$ 44,172,131	\$ 20,206,873	\$ 23,965,258
WRAP **1	\$ 14,845	\$ 33,108	\$ (18,264)
City, Including 820	\$ 48,520,739	\$ 42,720,587	\$ 5,800,152
Agency and Help Loan receivable	\$ 22,917,660	\$ 23,216,177	\$ (298,516)
Delinquent **2	\$ 328,382,628	\$ 327,888,263	\$ 494,365
Non-Delinquent **2	\$ 59,215,672	\$ 54,967,681	\$ 4,247,991
Credit Balances **2	\$ (19,420,180)	\$ (19,636,785)	\$ 216,605
Total	\$ 487,521,019	\$ 453,552,746	\$ 33,968,273

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, May 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	182,885	\$ 21,840,619	\$ 8,899,741	\$ 5,268,368	\$ 1,294,417	\$ 61,271	\$ 7,338,028	\$ 44,702,443
4 to 6 months	96,474	\$ 12,178,612	\$ 5,619,322	\$ 3,477,914	\$ 974,706	\$ 30,762	\$ 2,030,009	\$ 24,311,325
7 to 12 months	78,744	\$ 15,516,863	\$ 8,540,769	\$ 5,857,143	\$ 1,422,136	\$ 61,250	\$ 3,560,388	\$ 34,958,549
More than 1 year - 2 years	63,466	\$ 19,878,435	\$ 12,350,148	\$ 8,775,485	\$ 2,040,165	\$ 77,338	\$ 5,595,987	\$ 48,717,558
More than 2 years - 5 years	49,654	\$ 27,673,375	\$ 22,438,054	\$ 10,590,367	\$ 3,651,524	\$ 411,579	\$ 8,606,387	\$ 73,371,326
More than 5 years	45,648	\$ 27,648,994	\$ 30,081,226	\$ 24,661,765	\$ 2,221,248	\$ 2,754,389	\$ 14,953,934	\$ 102,321,427
Total		\$ 124,736,897	\$ 87,929,260	\$ 58,631,043	\$ 11,604,196	\$ 3,396,590	\$ 42,084,733	\$ 328,382,628

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, May 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	86,135	\$ 8,558,700	\$ 2,378,590	\$ 452,953	\$ 17,081	\$ 24,078	\$ 5,291,449	\$ 16,722,851
4 to 6 months	19,263	\$ 6,217,003	\$ 1,798,985	\$ 501,137	\$ 50,527	\$ 22,911	\$ 2,869,041	\$ 11,459,604
7 to 12 months	19,144	\$ 10,905,867	\$ 3,460,625	\$ 1,140,125	\$ 262,892	\$ 27,207	\$ 3,116,988	\$ 18,913,705
More than 1 year - 2 years	19,736	\$ 15,452,106	\$ 6,493,872	\$ 2,441,124	\$ 920,585	\$ 74,772	\$ 5,032,483	\$ 30,414,942
More than 2 years - 5 years	21,151	\$ 29,280,401	\$ 13,575,544	\$ 5,950,230	\$ 2,621,614	\$ 159,540	\$ 8,583,027	\$ 60,170,358
More than 5 years	45,648	\$ 54,322,820	\$ 60,221,644	\$ 48,145,473	\$ 7,731,496	\$ 3,088,081	\$ 17,191,745	\$ 190,701,168
Total	211,077	\$ 124,736,897	\$ 87,929,260	\$ 58,631,043	\$ 11,604,196	\$ 3,396,590	\$ 42,084,733	\$ 328,382,628

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.