

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, June 2024

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,358	\$ 1,883,108	\$ 502,337	\$ 441,070	\$ 67,442	\$ 81,482	\$ 252,829	\$ 3,228,267
Vacant	682	\$ 44,989	\$ 5,070	\$ 169,193	\$ 24,207	\$ 270,072	\$ 1,096	\$ 514,627
TAP **3	53,963	\$ 26,743,996	\$ 6,019,117	\$ 5,745,925	\$ 1,949,928	\$ 228,913	\$ 3,434,264	\$ 44,113,836
WRAP **3	3	\$ 2,053	\$ 610	\$ 99	\$ -	\$ -	\$ 2	\$ 2,764
City, Including 820 **7	1,614	\$ 39,888,399	\$ 12,148,186	\$ 809	\$ -	\$ 437	\$ (70,446)	\$ 51,967,385
Agency and Help Loan receivable	13,473	\$ -	\$ -	\$ 246,076	\$ 330,999	\$ 22,186,886	\$ (180,885)	\$ 22,572,095
Delinquent	210,309	\$ 125,807,451	\$ 88,464,818	\$ 59,184,258	\$ 11,424,540	\$ 3,416,205	\$ 41,067,675	\$ 329,364,856
Non-Delinquent **5	410,292	\$ 39,051,198	\$ 13,170,511	\$ 397,778	\$ 710	\$ 65,315	\$ 7,351,689	\$ 60,037,200
Credit Balances **6	60,579	\$ (19,455,996)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,455,996)
<b>Total</b>		<b>\$ 213,965,197</b>	<b>\$ 120,310,648</b>	<b>\$ 66,185,208</b>	<b>\$ 13,797,827</b>	<b>\$ 26,249,310</b>	<b>\$ 51,856,223</b>	<b>\$ 492,345,034</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 Total Water Receivables, June 2024 and May 2024

Category	June 2024	May 2024	1 Month Difference
Bankrupt	\$ 3,228,267	\$ 3,202,897	\$ 25,369
Vacant	\$ 514,627	\$ 514,627	\$ -
TAP **3	\$ 44,113,836	\$ 44,172,131	\$ (58,295)
WRAP **1	\$ 2,764	\$ 14,845	\$ (12,081)
City, Including 820	\$ 51,967,385	\$ 48,520,739	\$ 3,446,646
Agency and Help Loan receivable	\$ 22,572,095	\$ 22,917,660	\$ (345,565)
Delinquent **2	\$ 329,364,856	\$ 328,382,628	\$ 982,228
Non-Delinquent **2	\$ 60,037,200	\$ 59,215,672	\$ 821,528
Credit Balances **2	\$ (19,455,996)	\$ (19,420,180)	\$ (35,816)
<b>Total</b>	<b>\$ 492,345,034</b>	<b>\$ 487,521,019</b>	<b>\$ 4,824,014</b>

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

Category	June 2024	June 2023	1 Year Difference
Bankrupt	\$ 3,228,267	\$ 3,615,397	\$ (387,130)
Vacant	\$ 514,627	\$ 559,375	\$ (44,748)
TAP **3	\$ 44,113,836	\$ 21,434,594	\$ 22,679,242
WRAP **1	\$ 2,764	\$ 17,870	\$ (15,106)
City, Including 820	\$ 51,967,385	\$ 47,092,365	\$ 4,875,020
Agency and Help Loan receivable	\$ 22,572,095	\$ 22,773,878	\$ (201,783)
Delinquent **2	\$ 329,364,856	\$ 325,308,683	\$ 4,056,173
Non-Delinquent **2	\$ 60,037,200	\$ 57,401,690	\$ 2,635,511
Credit Balances **2	\$ (19,455,996)	\$ (19,803,213)	\$ 347,217
<b>Total</b>	<b>\$ 492,345,034</b>	<b>\$ 458,400,639</b>	<b>\$ 33,944,395</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, June 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	182,270	\$ 21,503,649	\$ 8,817,864	\$ 5,379,095	\$ 1,269,230	\$ 107,067	\$ 6,352,894	\$ 43,429,799
4 to 6 months	97,591	\$ 12,481,653	\$ 5,679,893	\$ 3,451,258	\$ 953,039	\$ 26,172	\$ 2,260,317	\$ 24,852,332
7 to 12 months	79,253	\$ 15,975,341	\$ 8,659,309	\$ 5,764,721	\$ 1,391,782	\$ 57,156	\$ 3,059,489	\$ 34,907,798
More than 1 year - 2 years	63,528	\$ 20,009,434	\$ 12,449,932	\$ 9,012,529	\$ 2,001,532	\$ 83,126	\$ 6,021,469	\$ 49,578,022
More than 2 years - 5 years	49,812	\$ 28,033,031	\$ 22,527,440	\$ 10,675,870	\$ 3,606,136	\$ 391,325	\$ 8,245,367	\$ 73,479,206
More than 5 years	45,606	\$ 27,804,344	\$ 30,330,380	\$ 24,900,785	\$ 2,202,820	\$ 2,751,359	\$ 15,128,139	\$ 103,117,698
<b>Total</b>		<b>\$ 125,807,451</b>	<b>\$ 88,464,818</b>	<b>\$ 59,184,258</b>	<b>\$ 11,424,540</b>	<b>\$ 3,416,205</b>	<b>\$ 41,067,675</b>	<b>\$ 329,364,856</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, June 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	84,342	\$ 8,456,458	\$ 2,403,571	\$ 459,326	\$ 10,843	\$ 46,593	\$ 5,039,680	\$ 16,416,471
4 to 6 months	19,928	\$ 6,278,548	\$ 1,749,609	\$ 492,294	\$ 35,397	\$ 37,825	\$ 2,359,020	\$ 10,952,692
7 to 12 months	19,445	\$ 11,041,308	\$ 3,512,104	\$ 1,159,473	\$ 234,305	\$ 36,981	\$ 2,660,872	\$ 18,645,043
More than 1 year - 2 years	19,697	\$ 15,939,619	\$ 6,623,543	\$ 2,501,868	\$ 874,564	\$ 77,043	\$ 5,422,367	\$ 31,439,004
More than 2 years - 5 years	21,291	\$ 28,554,760	\$ 13,502,317	\$ 5,910,692	\$ 2,540,728	\$ 147,812	\$ 8,237,615	\$ 58,893,926
More than 5 years	45,606	\$ 55,536,758	\$ 60,673,674	\$ 48,660,605	\$ 7,728,704	\$ 3,069,951	\$ 17,348,120	\$ 193,017,720
<b>Total</b>	<b>210,309</b>	<b>\$ 125,807,451</b>	<b>\$ 88,464,818</b>	<b>\$ 59,184,258</b>	<b>\$ 11,424,540</b>	<b>\$ 3,416,205</b>	<b>\$ 41,067,675</b>	<b>\$ 329,364,856</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.