

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,345	\$ 1,325,945	\$ 549,714	\$ 462,281	\$ 80,820	\$ 83,179	\$ 327,203	\$ 2,829,143
Vacant	674	\$ 44,989	\$ 5,070	\$ 166,510	\$ 23,817	\$ 264,831	\$ 1,096	\$ 506,313
TAP **3	55,841	\$ 26,420,663	\$ 5,964,523	\$ 5,559,779	\$ 2,102,458	\$ 254,946	\$ 3,495,668	\$ 43,789,724
WRAP **3	5	\$ 5,608	\$ 2,009	\$ 282	\$ 106	\$ -	\$ 2	\$ 8,007
City, Including 820 **7	1,606	\$ 14,079,653	\$ 3,679,578	\$ 477	\$ -	\$ 437	\$ (122,224)	\$ 17,637,921
Agency and Help Loan receivable	12,938	\$ -	\$ -	\$ 240,454	\$ 332,248	\$ 21,101,023	\$ (200,497)	\$ 21,461,098
Delinquent	204,602	\$ 129,260,598	\$ 88,426,639	\$ 60,351,169	\$ 11,906,107	\$ 3,357,495	\$ 39,869,919	\$ 333,171,836
Non-Delinquent **5	417,867	\$ 45,210,052	\$ 13,656,160	\$ 597,528	\$ 1,517	\$ 82,315	\$ 7,777,421	\$ 67,324,993
Credit Balances **6	58,244	\$ (19,294,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,294,370)
<b>Total</b>		<b>\$ 197,053,139</b>	<b>\$ 112,283,692</b>	<b>\$ 67,378,481</b>	<b>\$ 14,447,074</b>	<b>\$ 25,144,226</b>	<b>\$ 51,148,587</b>	<b>\$ 467,434,665</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, September 2024 and August 2024

Category	September 2024	August 2024	1 Month Difference
Bankrupt	\$ 2,829,143	\$ 2,727,176	\$ 101,967
Vacant	\$ 506,313	\$ 510,482	\$ (4,169)
TAP **3	\$ 43,789,724	\$ 43,443,703	\$ 346,021
WRAP **1	\$ 8,007	\$ 7,853	\$ 154
City, Including 820	\$ 17,637,921	\$ 12,054,427	\$ 5,583,494
Agency and Help Loan receivable	\$ 21,461,098	\$ 21,793,146	\$ (332,048)
Delinquent **2	\$ 333,171,836	\$ 332,949,793	\$ 222,043
Non-Delinquent **2	\$ 67,324,993	\$ 59,895,286	\$ 7,429,707
Credit Balances **2	\$ (19,294,370)	\$ (19,663,153)	\$ 368,784
<b>Total</b>	<b>\$ 467,434,665</b>	<b>\$453,718,711</b>	<b>\$ 13,715,953</b>

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

Category	September 2024	September 2023	1 Year Difference
Bankrupt	\$ 2,829,143	\$ 4,216,589	\$ (1,387,447)
Vacant	\$ 506,313	\$ 559,034	\$ (52,721)
TAP **3	\$ 43,789,724	\$ 21,904,144	\$ 21,885,580
WRAP **1	\$ 8,007	\$ 19,070	\$ (11,063)
City, Including 820	\$ 17,637,921	\$ 16,545,644	\$ 1,092,277
Agency and Help Loan receivable	\$ 21,461,098	\$ 22,289,054	\$ (827,956)
Delinquent **2	\$ 333,171,836	\$ 329,532,332	\$ 3,639,503
Non-Delinquent **2	\$ 67,324,993	\$ 63,720,213	\$ 3,604,780
Credit Balances **2	\$ (19,294,370)	\$ (19,492,672)	\$ 198,302
<b>Total</b>	<b>\$ 467,434,665</b>	<b>\$ 439,293,408</b>	<b>\$ 28,141,257</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.

**City of Philadelphia - Department of Revenue**  
**Table 4: Aging of Delinquent Accounts, September 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
<b>3 months or less</b>	176,842	\$ 22,991,971	\$ 8,337,053	\$ 5,192,768	\$ 1,110,411	\$ 63,268	\$ 4,189,363	\$ 41,884,833
<b>4 to 6 months</b>	96,805	\$ 11,850,299	\$ 5,627,920	\$ 3,683,836	\$ 1,185,620	\$ 84,187	\$ 2,525,849	\$ 24,957,711
<b>7 to 12 months</b>	79,088	\$ 16,901,714	\$ 8,763,459	\$ 5,955,178	\$ 1,539,435	\$ 35,574	\$ 3,278,248	\$ 36,473,607
<b>More than 1 year - 2 years</b>	62,685	\$ 19,836,027	\$ 12,558,345	\$ 9,113,810	\$ 2,064,747	\$ 99,461	\$ 5,967,311	\$ 49,639,702
<b>More than 2 years - 5 years</b>	50,012	\$ 29,473,571	\$ 22,579,481	\$ 11,045,482	\$ 3,703,877	\$ 319,645	\$ 8,563,355	\$ 75,685,449
<b>More than 5 years</b>	45,017	\$ 28,207,016	\$ 30,560,381	\$ 25,360,096	\$ 2,302,017	\$ 2,755,360	\$ 15,345,793	\$ 104,530,534
<b>Total</b>		<b>\$ 129,260,598</b>	<b>\$ 88,426,639</b>	<b>\$ 60,351,169</b>	<b>\$ 11,906,107</b>	<b>\$ 3,357,495</b>	<b>\$ 39,869,919</b>	<b>\$ 333,171,836</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, September 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	80,070	\$ 9,331,243	\$ 2,107,887	\$ 457,760	\$ 10,974	\$ 37,561	\$ 3,687,131	\$ 15,632,555
4 to 6 months	19,225	\$ 6,122,909	\$ 1,723,480	\$ 474,228	\$ 28,258	\$ 51,666	\$ 2,036,868	\$ 10,437,409
7 to 12 months	19,585	\$ 11,296,987	\$ 3,465,897	\$ 1,145,217	\$ 255,359	\$ 40,514	\$ 2,807,520	\$ 19,011,495
More than 1 year - 2 years	19,168	\$ 16,009,473	\$ 6,544,566	\$ 2,467,085	\$ 910,694	\$ 69,901	\$ 5,317,723	\$ 31,319,442
More than 2 years - 5 years	21,537	\$ 28,888,906	\$ 13,734,838	\$ 6,244,337	\$ 2,608,822	\$ 149,999	\$ 8,442,682	\$ 60,069,585
More than 5 years	45,017	\$ 57,611,080	\$ 60,849,970	\$ 49,562,542	\$ 8,092,001	\$ 3,007,854	\$ 17,577,994	\$ 196,701,350
<b>Total</b>	<b>204,602</b>	<b>\$ 129,260,598</b>	<b>\$ 88,426,639</b>	<b>\$ 60,351,169</b>	<b>\$ 11,906,107</b>	<b>\$ 3,357,495</b>	<b>\$ 39,869,919</b>	<b>\$ 333,171,836</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.