

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
<b>Bankrupt</b>	1,349	\$ 1,333,947	\$ 583,736	\$ 481,476	\$ 84,389	\$ 78,864	\$ 328,783	\$ 2,891,195
<b>Vacant</b>	673	\$ 44,989	\$ 5,070	\$ 166,399	\$ 23,777	\$ 264,831	\$ 1,096	\$ 506,161
<b>TAP **3</b>	54,838	\$ 26,143,556	\$ 5,998,450	\$ 5,516,164	\$ 2,152,578	\$ 258,458	\$ 3,396,345	\$ 43,457,224
<b>WRAP **3</b>	5	\$ 5,340	\$ 1,903	\$ 314	\$ 106	\$ -	\$ 2	\$ 7,666
<b>City, Including 820 **7</b>	1,618	\$ 18,959,110	\$ 4,838,960	\$ 244,049	\$ -	\$ 437	\$ (100,432)	\$ 23,942,125
<b>Agency and Help Loan receivable</b>	13,187	\$ -	\$ -	\$ 238,451	\$ 358,873	\$ 23,603,033	\$ (206,098)	\$ 23,981,867
<b>Delinquent</b>	203,519	\$ 129,811,684	\$ 88,470,245	\$ 60,712,484	\$ 11,683,168	\$ 2,473,466	\$ 40,844,844	\$ 333,995,800
<b>Non-Delinquent **5</b>	397,659	\$ 42,804,098	\$ 14,025,515	\$ 533,213	\$ 1,009,909	\$ 48,298	\$ 6,113,455	\$ 64,534,488
<b>Credit Balances **6</b>	59,601	\$ (19,292,860)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,292,860)
<b>Total</b>		<b>\$ 199,809,865</b>	<b>\$ 113,923,879</b>	<b>\$ 67,892,550</b>	<b>\$ 15,312,800</b>	<b>\$ 26,727,386</b>	<b>\$ 50,377,996</b>	<b>\$ 474,023,667</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, October 2024 and September 2024

Category	October 2024	September 2024	1 Month Difference
Bankrupt	\$ 2,891,195	\$ 2,829,143	\$ 62,052
Vacant	\$ 506,161	\$ 506,313	\$ (151)
TAP **3	\$ 43,457,224	\$ 43,789,724	\$ (332,500)
WRAP **1	\$ 7,666	\$ 8,007	\$ (342)
City, Including 820	\$ 23,942,125	\$ 17,637,921	\$ 6,304,204
Agency and Help Loan receivable	\$ 23,981,867	\$ 21,461,098	\$ 2,520,770
Delinquent **2	\$ 333,995,800	\$ 333,171,836	\$ 823,964
Non-Delinquent **2	\$ 64,534,488	\$ 67,324,993	\$ (2,790,505)
Credit Balances **2	\$ (19,292,860)	\$ (19,294,370)	\$ 1,510
<b>Total</b>	<b>\$ 474,023,667</b>	<b>\$467,434,665</b>	<b>\$ 6,589,003</b>

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

Category	October 2024	October 2023	1 Year Difference
Bankrupt	\$ 2,891,195	\$ 3,869,930	\$ (978,734)
Vacant	\$ 506,161	\$ 558,595	\$ (52,434)
TAP **3	\$ 43,457,224	\$ 24,361,847	\$ 19,095,376
WRAP **1	\$ 7,666	\$ 17,155	\$ (9,489)
City, Including 820	\$ 23,942,125	\$ 20,580,406	\$ 3,361,719
Agency and Help Loan receivable	\$ 23,981,867	\$ 21,933,515	\$ 2,048,352
Delinquent **2	\$ 333,995,800	\$ 329,733,307	\$ 4,262,493
Non-Delinquent **2	\$ 64,534,488	\$ 59,452,070	\$ 5,082,419
Credit Balances **2	\$ (19,292,860)	\$ (18,977,375)	\$ (315,484)
<b>Total</b>	<b>\$ 474,023,667</b>	<b>\$ 441,529,450</b>	<b>\$ 32,494,217</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, October 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>	176,064	\$ 23,813,105	\$ 8,686,610	\$ 5,463,062	\$ 1,123,259	\$ 76,633	\$ 5,085,284	\$ 44,247,954
<b>4 to 6 months</b>	94,562	\$ 11,577,831	\$ 5,480,453	\$ 3,651,968	\$ 1,147,992	\$ 76,682	\$ 2,321,412	\$ 24,256,337
<b>7 to 12 months</b>	78,597	\$ 16,716,712	\$ 8,687,793	\$ 5,853,965	\$ 1,496,200	\$ 52,448	\$ 3,585,785	\$ 36,392,903
<b>More than 1 year - 2 years</b>	61,825	\$ 19,744,713	\$ 12,548,042	\$ 9,189,325	\$ 2,008,461	\$ 86,624	\$ 5,782,905	\$ 49,360,070
<b>More than 2 years - 5 years</b>	49,884	\$ 29,612,681	\$ 22,576,494	\$ 11,100,650	\$ 3,640,710	\$ 183,319	\$ 8,611,566	\$ 75,725,459
<b>More than 5 years</b>	44,849	\$ 28,346,641	\$ 30,490,855	\$ 25,453,513	\$ 2,266,546	\$ 1,997,761	\$ 15,457,891	\$ 104,013,078
<b>Total</b>		<b>\$ 129,811,684</b>	<b>\$ 88,470,245</b>	<b>\$ 60,712,484</b>	<b>\$ 11,683,168</b>	<b>\$ 2,473,466</b>	<b>\$ 40,844,844</b>	<b>\$ 333,995,800</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, October 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	81,098	\$ 9,450,642	\$ 2,335,215	\$ 498,403	\$ 5,300	\$ 31,222	\$ 4,422,259	\$ 16,743,041
4 to 6 months	17,798	\$ 5,883,483	\$ 1,640,920	\$ 457,127	\$ 20,746	\$ 57,812	\$ 1,917,486	\$ 9,977,574
7 to 12 months	19,750	\$ 11,532,406	\$ 3,499,044	\$ 1,165,361	\$ 238,313	\$ 60,310	\$ 3,087,407	\$ 19,582,840
More than 1 year - 2 years	18,561	\$ 15,918,526	\$ 6,391,492	\$ 2,432,145	\$ 820,631	\$ 61,769	\$ 5,212,469	\$ 30,837,032
More than 2 years - 5 years	21,463	\$ 29,099,420	\$ 13,811,228	\$ 6,370,015	\$ 2,536,929	\$ 144,619	\$ 8,517,465	\$ 60,479,677
More than 5 years	44,849	\$ 57,927,208	\$ 60,792,347	\$ 49,789,433	\$ 8,061,249	\$ 2,117,735	\$ 17,687,757	\$ 196,375,636
<b>Total</b>	<b>203,519</b>	<b>\$ 129,811,684</b>	<b>\$ 88,470,245</b>	<b>\$ 60,712,484</b>	<b>\$ 11,683,168</b>	<b>\$ 2,473,466</b>	<b>\$ 40,844,844</b>	<b>\$ 333,995,800</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.