

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,361	\$ 1,281,288	\$ 578,240	\$ 472,707	\$ 84,858	\$ 76,235	\$ 336,921	\$ 2,830,248
Vacant	672	\$ 44,989	\$ 5,070	\$ 166,221	\$ 23,737	\$ 263,319	\$ 1,096	\$ 504,432
TAP **3	56,076	\$ 26,202,812	\$ 6,028,032	\$ 5,493,592	\$ 2,131,607	\$ 259,132	\$ 3,380,285	\$ 43,487,108
WRAP **3	5	\$ 5,335	\$ 1,940	\$ 303	\$ 106	\$ -	\$ 2	\$ 7,687
City, Including 820 **7	1,622	\$ 21,937,516	\$ 6,040,928	\$ 532	\$ -	\$ 437	\$ (99,407)	\$ 27,880,007
Agency and Help Loan receivable	13,238	\$ -	\$ -	\$ 236,646	\$ 348,671	\$ 24,262,211	\$ (182,064)	\$ 24,652,827
Delinquent	220,939	\$ 135,384,636	\$ 90,032,429	\$ 61,341,161	\$ 12,481,051	\$ 2,433,894	\$ 40,602,555	\$ 342,275,635
Non-Delinquent **5	412,668	\$ 44,948,483	\$ 14,312,481	\$ 462,611	\$ 2,388	\$ 89,275	\$ 7,419,538	\$ 67,234,777
Credit Balances **6	56,843	\$ (18,761,399)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,761,399)
Total		\$ 211,043,662	\$ 116,999,120	\$ 68,173,773	\$ 15,072,419	\$ 27,384,502	\$ 51,458,926	\$ 490,111,321

**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, November 2024 and October 2024

Category	November 2024	October 2024	1 Month Difference
Bankrupt	\$ 2,830,248	\$ 2,891,195	\$ (60,947)
Vacant	\$ 504,432	\$ 506,161	\$ (1,729)
TAP **3	\$ 43,487,108	\$ 43,457,224	\$ 29,885
WRAP **1	\$ 7,687	\$ 7,666	\$ 21
City, Including 820	\$ 27,880,007	\$ 23,942,125	\$ 3,937,882
Agency and Help Loan receivable	\$ 24,652,827	\$ 23,981,867	\$ 670,959
Delinquent **2	\$ 342,275,635	\$ 333,995,800	\$ 8,279,835
Non-Delinquent **2	\$ 67,234,777	\$ 64,534,488	\$ 2,700,288
Credit Balances **2	\$ (18,761,399)	\$ (19,292,860)	\$ 531,461
Total	\$ 490,111,321	\$474,023,667	\$ 16,087,654

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

Category	November 2024	November 2023	1 Year Difference
Bankrupt	\$ 2,830,248	\$ 3,803,777	\$ (973,529)
Vacant	\$ 504,432	\$ 555,595	\$ (51,163)
TAP **3	\$ 43,487,108	\$ 24,360,854	\$ 19,126,254
WRAP **1	\$ 7,687	\$ 17,080	\$ (9,393)
City, Including 820	\$ 27,880,007	\$ 25,717,080	\$ 2,162,927
Agency and Help Loan receivable	\$ 24,652,827	\$ 21,563,830	\$ 3,088,997
Delinquent **2	\$ 342,275,635	\$ 332,405,628	\$ 9,870,007
Non-Delinquent **2	\$ 67,234,777	\$ 60,766,973	\$ 6,467,803
Credit Balances **2	\$ (18,761,399)	\$ (20,095,323)	\$ 1,333,924
Total	\$ 490,111,321	\$ 449,095,495	\$ 41,015,826

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, November 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	194,116	\$ 27,911,924	\$ 9,933,357	\$ 5,449,399	\$ 1,028,623	\$ 84,291	\$ 4,570,101	\$ 48,977,696
4 to 6 months	96,002	\$ 12,108,828	\$ 5,515,274	\$ 3,566,637	\$ 1,051,697	\$ 58,332	\$ 2,341,474	\$ 24,642,243
7 to 12 months	79,091	\$ 16,876,905	\$ 8,792,039	\$ 6,157,181	\$ 1,959,565	\$ 74,317	\$ 3,723,179	\$ 37,583,187
More than 1 year - 2 years	61,974	\$ 19,851,389	\$ 12,560,197	\$ 9,417,123	\$ 2,236,638	\$ 68,332	\$ 5,820,562	\$ 49,954,240
More than 2 years - 5 years	50,036	\$ 30,016,423	\$ 22,686,712	\$ 11,145,611	\$ 3,779,965	\$ 182,816	\$ 8,621,651	\$ 76,433,217
More than 5 years	44,835	\$ 28,619,167	\$ 30,544,850	\$ 25,605,210	\$ 2,424,562	\$ 1,965,805	\$ 15,525,587	\$ 104,685,052
Total		\$ 135,384,636	\$ 90,032,429	\$ 61,341,161	\$ 12,481,051	\$ 2,433,894	\$ 40,602,555	\$ 342,275,635

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, November 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	97,050	\$ 12,131,449	\$ 3,201,758	\$ 575,816	\$ 12,344	\$ 34,194	\$ 3,536,263	\$ 19,491,824
4 to 6 months	18,869	\$ 6,934,764	\$ 1,815,554	\$ 506,244	\$ 39,975	\$ 40,989	\$ 2,185,528	\$ 11,523,054
7 to 12 months	19,943	\$ 11,742,378	\$ 3,427,521	\$ 1,174,241	\$ 295,603	\$ 60,816	\$ 2,997,776	\$ 19,698,336
More than 1 year - 2 years	18,662	\$ 16,337,005	\$ 6,607,647	\$ 2,475,346	\$ 981,497	\$ 76,063	\$ 5,480,714	\$ 31,958,271
More than 2 years - 5 years	21,580	\$ 29,379,651	\$ 13,888,640	\$ 6,478,955	\$ 2,742,588	\$ 149,445	\$ 8,548,449	\$ 61,187,730
More than 5 years	44,835	\$ 58,859,389	\$ 61,091,310	\$ 50,130,559	\$ 8,409,044	\$ 2,072,387	\$ 17,853,825	\$ 198,416,421
Total	220,939	\$ 135,384,636	\$ 90,032,429	\$ 61,341,161	\$ 12,481,051	\$ 2,433,894	\$ 40,602,555	\$ 342,275,635

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.