

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,365	\$ 1,787,778	\$ 599,806	\$ 514,081	\$ 94,003	\$ 76,199	\$ 332,211	\$ 3,404,077
Vacant	671	\$ 44,989	\$ 5,070	\$ 166,109	\$ 23,697	\$ 263,319	\$ 1,096	\$ 504,280
TAP **3	55,078	\$ 26,079,515	\$ 6,028,377	\$ 5,450,133	\$ 2,110,545	\$ 256,820	\$ 3,441,260	\$ 43,358,297
WRAP **3	5	\$ 5,368	\$ 1,962	\$ 269	\$ 106	\$ -	\$ 2	\$ 7,707
City, Including 820 **7	1,622	\$ 25,327,575	\$ 7,247,204	\$ 482	\$ -	\$ 468	\$ (102,609)	\$ 32,473,119
Agency and Help Loan receivable	13,177	\$ -	\$ -	\$ 235,921	\$ 339,397	\$ 23,935,947	\$ (188,539)	\$ 24,309,777
Delinquent	208,198	\$ 135,177,157	\$ 90,175,284	\$ 61,666,761	\$ 12,273,529	\$ 2,399,089	\$ 40,015,441	\$ 341,707,169
Non-Delinquent **5	405,676	\$ 44,589,725	\$ 14,212,057	\$ 797,571	\$ 1,655	\$ 109,225	\$ 6,704,876	\$ 66,415,110
Credit Balances **6	58,332	\$ (19,102,993)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,102,993)
Total		\$ 213,909,114	\$ 118,269,759	\$ 68,831,326	\$ 14,842,932	\$ 27,041,067	\$ 50,203,737	\$ 493,076,544

**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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Total Water Receivables, December 2024 and November 2024

Category	December 2024	November 2024	1 Month Difference
Bankrupt	\$ 3,404,077	\$ 2,830,248	\$ 573,829
Vacant	\$ 504,280	\$ 504,432	\$ (152)
TAP **3	\$ 43,358,297	\$ 43,487,108	\$ (128,811)
WRAP **1	\$ 7,707	\$ 7,687	\$ 21
City, Including 820	\$ 32,473,119	\$ 27,880,007	\$ 4,593,112
Agency and Help Loan receivable	\$ 24,309,777	\$ 24,652,827	\$ (343,049)
Delinquent **2	\$ 341,707,169	\$ 342,275,635	\$ (568,466)
Non-Delinquent **2	\$ 66,415,110	\$ 67,234,777	\$ (819,667)
Credit Balances **2	\$ (19,102,993)	\$ (18,761,399)	\$ (341,595)
Total	\$ 493,076,544	\$ 490,111,321	\$ 2,965,222

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

Category	December 2024	December 2023	1 Year Difference
Bankrupt	\$ 3,404,077	\$ 3,826,279	\$ (422,202)
Vacant	\$ 504,280	\$ 554,300	\$ (50,020)
TAP **3	\$ 43,358,297	\$ 24,635,523	\$ 18,722,773
WRAP **1	\$ 7,707	\$ 20,065	\$ (12,358)
City, Including 820	\$ 32,473,119	\$ 28,918,938	\$ 3,554,181
Agency and Help Loan receivable	\$ 24,309,777	\$ 21,274,566	\$ 3,035,211
Delinquent **2	\$ 341,707,169	\$ 335,061,430	\$ 6,645,739
Non-Delinquent **2	\$ 66,415,110	\$ 62,398,875	\$ 4,016,235
Credit Balances **2	\$ (19,102,993)	\$ (19,255,485)	\$ 152,492
Total	\$ 493,076,544	\$ 457,434,492	\$ 35,642,051

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, December 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	181,643	\$ 26,551,895	\$ 9,700,139	\$ 5,427,892	\$ 1,008,288	\$ 70,602	\$ 3,493,499	\$ 46,252,315
4 to 6 months	96,173	\$ 12,479,235	\$ 5,503,056	\$ 3,578,351	\$ 1,031,211	\$ 42,632	\$ 1,960,172	\$ 24,594,657
7 to 12 months	79,501	\$ 16,979,068	\$ 8,841,755	\$ 6,261,923	\$ 1,920,056	\$ 82,526	\$ 4,368,409	\$ 38,453,737
More than 1 year - 2 years	61,925	\$ 20,162,673	\$ 12,722,592	\$ 9,415,927	\$ 2,193,908	\$ 75,282	\$ 5,737,620	\$ 50,308,001
More than 2 years - 5 years	50,140	\$ 30,320,582	\$ 22,822,003	\$ 11,316,843	\$ 3,729,628	\$ 176,239	\$ 8,757,789	\$ 77,123,122
More than 5 years	44,735	\$ 28,683,704	\$ 30,585,739	\$ 25,665,825	\$ 2,390,438	\$ 1,951,809	\$ 15,697,951	\$ 104,975,337
Total		\$ 135,177,157	\$ 90,175,284	\$ 61,666,761	\$ 12,273,529	\$ 2,399,089	\$ 40,015,441	\$ 341,707,169

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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, December 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	84,441	\$ 11,279,950	\$ 2,894,735	\$ 562,955	\$ 8,935	\$ 19,310	\$ 2,656,926	\$ 17,422,812
4 to 6 months	18,546	\$ 6,525,256	\$ 1,782,523	\$ 485,194	\$ 28,750	\$ 35,084	\$ 1,674,296	\$ 10,531,103
7 to 12 months	20,047	\$ 11,553,639	\$ 3,445,905	\$ 1,156,977	\$ 257,374	\$ 69,066	\$ 3,606,551	\$ 20,089,512
More than 1 year - 2 years	18,666	\$ 17,034,551	\$ 6,713,903	\$ 2,538,238	\$ 917,941	\$ 78,916	\$ 5,438,437	\$ 32,721,986
More than 2 years - 5 years	21,763	\$ 29,512,028	\$ 13,996,779	\$ 6,568,769	\$ 2,665,692	\$ 145,362	\$ 8,678,877	\$ 61,567,509
More than 5 years	44,735	\$ 59,271,733	\$ 61,341,440	\$ 50,354,627	\$ 8,394,836	\$ 2,051,350	\$ 17,960,354	\$ 199,374,248
Total	208,198	\$ 135,177,157	\$ 90,175,284	\$ 61,666,761	\$ 12,273,529	\$ 2,399,089	\$ 40,015,441	\$ 341,707,169

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.