

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, January 2025

| Category ***4 | # of Accounts | Water & Sewer Charges | Stormwater Charges | Penalty | Lien Fees | Invoice Amount ***1 | All Other Charges ***2 | Total |
|---------------------------------|---------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|------------------------|-----------------------|
| Bankrupt | 1,317 | \$ 1,381,379 | \$ 587,652 | \$ 470,612 | \$ 89,622 | \$ 76,148 | \$ 289,305 | \$ 2,894,718 |
| Vacant | 667 | \$ 41,474 | \$ 5,070 | \$ 163,648 | \$ 23,557 | \$ 262,261 | \$ 846 | \$ 496,855 |
| TAP **3 | 55,825 | \$ 26,021,800 | \$ 6,015,170 | \$ 5,382,753 | \$ 2,236,076 | \$ 242,461 | \$ 3,305,619 | \$ 43,195,491 |
| WRAP **3 | 5 | \$ 5,352 | \$ 1,989 | \$ 259 | \$ 106 | \$ - | \$ 2 | \$ 7,708 |
| City, Including 820 **7 | 1,619 | \$ 29,840,584 | \$ 8,467,386 | \$ 524 | \$ - | \$ 456 | \$ (69,490) | \$ 38,239,460 |
| Agency and Help Loan receivable | 13,031 | \$ - | \$ - | \$ 233,877 | \$ 354,578 | \$ 23,456,266 | \$ (182,433) | \$ 23,848,799 |
| Delinquent | 205,205 | \$ 135,833,936 | \$ 90,654,384 | \$ 61,824,589 | \$ 12,024,529 | \$ 2,069,887 | \$ 41,083,897 | \$ 343,491,131 |
| Non-Delinquent **5 | 414,150 | \$ 44,396,214 | \$ 14,759,070 | \$ 545,213 | \$ 1,232,394 | \$ 82,071 | \$ 3,411,268 | \$ 64,426,230 |
| Credit Balances **6 | 59,298 | \$ (19,353,558) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (19,353,558) |
| Total | | \$ 218,167,180 | \$ 120,490,721 | \$ 68,621,475 | \$ 15,960,862 | \$ 26,189,551 | \$ 47,839,015 | \$ 497,246,835 |

**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, January 2025 and December 2024

| Category | January 2025 | December 2024 | 1 Month Difference |
|---------------------------------|-----------------------|-----------------------|---------------------|
| Bankrupt | \$ 2,894,718 | \$ 3,404,077 | \$ (509,359) |
| Vacant | \$ 496,855 | \$ 504,280 | \$ (7,426) |
| TAP **3 | \$ 43,195,491 | \$ 43,358,297 | \$ (162,806) |
| WRAP **1 | \$ 7,708 | \$ 7,707 | \$ 1 |
| City, Including 820 | \$ 38,239,460 | \$ 32,473,119 | \$ 5,766,341 |
| Agency and Help Loan receivable | \$ 23,848,799 | \$ 24,309,777 | \$ (460,978) |
| Delinquent **2 | \$ 343,491,131 | \$ 341,707,169 | \$ 1,783,962 |
| Non-Delinquent **2 | \$ 64,426,230 | \$ 66,415,110 | \$ (1,988,880) |
| Credit Balances **2 | \$ (19,353,558) | \$ (19,102,993) | \$ (250,565) |
| Total | \$ 497,246,835 | \$ 493,076,544 | \$ 4,170,291 |

Table 3: Comparison of Total Water Receivables, January 2025 and January 2024

| Category | January 2025 | January 2024 | 1 Year Difference |
|---------------------------------|-----------------------|-----------------------|----------------------|
| Bankrupt | \$ 2,894,718 | \$ 3,773,424 | \$ (878,706) |
| Vacant | \$ 496,855 | \$ 515,791 | \$ (18,936) |
| TAP **3 | \$ 43,195,491 | \$ 24,566,823 | \$ 18,628,668 |
| WRAP **1 | \$ 7,708 | \$ 20,228 | \$ (12,520) |
| City, Including 820 | \$ 38,239,460 | \$ 32,978,401 | \$ 5,261,059 |
| Agency and Help Loan receivable | \$ 23,848,799 | \$ 22,924,472 | \$ 924,327 |
| Delinquent **2 | \$ 343,491,131 | \$ 335,432,121 | \$ 8,059,011 |
| Non-Delinquent **2 | \$ 64,426,230 | \$ 56,981,078 | \$ 7,445,152 |
| Credit Balances **2 | \$ (19,353,558) | \$ (19,451,754) | \$ 98,196 |
| Total | \$ 497,246,835 | \$ 457,740,583 | \$ 39,506,252 |

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, January 2025

| 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 | 179,041 | \$ 26,897,554 | \$ 9,599,369 | \$ 5,767,915 | \$ 982,519 | \$ 78,762 | \$ 4,544,908 | \$ 47,871,026 |
| 4 to 6 months | 96,383 | \$ 13,465,834 | \$ 5,739,535 | \$ 3,690,423 | \$ 1,010,728 | \$ 66,514 | \$ 2,379,424 | \$ 26,352,456 |
| 7 to 12 months | 79,179 | \$ 16,873,159 | \$ 8,832,546 | \$ 6,225,386 | \$ 1,879,251 | \$ 85,624 | \$ 4,204,823 | \$ 38,100,789 |
| More than 1 year - 2 years | 62,176 | \$ 20,439,408 | \$ 12,806,217 | \$ 9,537,349 | \$ 2,148,193 | \$ 59,687 | \$ 5,632,711 | \$ 50,623,564 |
| More than 2 years - 5 years | 50,550 | \$ 30,597,263 | \$ 22,969,327 | \$ 11,359,493 | \$ 3,684,818 | \$ 185,716 | \$ 8,901,512 | \$ 77,698,168 |
| More than 5 years | 44,461 | \$ 27,560,717 | \$ 30,707,391 | \$ 25,244,024 | \$ 2,319,020 | \$ 1,593,586 | \$ 15,420,520 | \$ 102,845,129 |
| Total | | \$ 135,833,936 | \$ 90,654,384 | \$ 61,824,589 | \$ 12,024,529 | \$ 2,069,887 | \$ 41,083,897 | \$ 343,491,131 |

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, January 2025

| 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 | 82,029 | \$ 11,445,989 | \$ 2,544,758 | \$ 569,626 | \$ 3,455 | \$ 49,650 | \$ 3,448,770 | \$ 18,062,248 |
| 4 to 6 months | 18,698 | \$ 7,011,085 | \$ 1,899,869 | \$ 533,415 | \$ 15,505 | \$ 34,551 | \$ 1,930,835 | \$ 11,425,260 |
| 7 to 12 months | 19,349 | \$ 11,685,803 | \$ 3,576,504 | \$ 1,184,176 | \$ 214,862 | \$ 69,235 | \$ 3,809,235 | \$ 20,539,816 |
| More than 1 year - 2 years | 18,524 | \$ 17,234,074 | \$ 6,695,657 | \$ 2,547,848 | \$ 843,232 | \$ 80,184 | \$ 5,328,653 | \$ 32,729,647 |
| More than 2 years - 5 years | 22,144 | \$ 29,849,218 | \$ 14,153,568 | \$ 6,783,185 | \$ 2,605,496 | \$ 146,715 | \$ 8,874,257 | \$ 62,412,441 |
| More than 5 years | 44,461 | \$ 58,607,766 | \$ 61,784,028 | \$ 50,206,339 | \$ 8,341,979 | \$ 1,689,553 | \$ 17,692,146 | \$ 198,321,719 |
| Total | 205,205 | \$ 135,833,936 | \$ 90,654,384 | \$ 61,824,589 | \$ 12,024,529 | \$ 2,069,887 | \$ 41,083,897 | \$ 343,491,131 |

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.