

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,309	\$ 1,393,903	\$ 679,156	\$ 591,583	\$ 95,118	\$ 79,717	\$ 296,392	\$ 3,135,869
Vacant	663	\$ 41,474	\$ 5,070	\$ 163,249	\$ 23,377	\$ 261,043	\$ 846	\$ 495,059
TAP **3	58,497	\$ 26,953,221	\$ 6,300,611	\$ 5,542,516	\$ 2,288,468	\$ 244,587	\$ 3,618,462	\$ 44,939,477
WRAP **3	5	\$ 5,210	\$ 1,887	\$ 259	\$ 106	\$ -	\$ 2	\$ 7,465
City, Including 820 **7	1,575	\$ 31,876,432	\$ 9,590,203	\$ 731	\$ -	\$ 456	\$ (52,192)	\$ 41,415,630
Agency and Help Loan receivable	13,197	\$ -	\$ -	\$ 232,068	\$ 345,020	\$ 24,262,635	\$ (191,066)	\$ 24,640,772
Delinquent	200,464	\$ 137,139,426	\$ 91,308,932	\$ 61,820,052	\$ 12,894,503	\$ 2,086,099	\$ 37,801,867	\$ 343,050,788
Non-Delinquent **5	409,031	\$ 43,937,105	\$ 14,645,972	\$ 576,542	\$ 94,536	\$ 56,333	\$ 11,694,252	\$ 71,004,739
Credit Balances **6	59,427	\$ (19,383,725)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,383,725)
<b>Total</b>		<b>\$ 221,963,045</b>	<b>\$ 122,531,832</b>	<b>\$ 68,927,001</b>	<b>\$ 15,741,129</b>	<b>\$ 26,990,870</b>	<b>\$ 53,168,563</b>	<b>\$ 509,306,075</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, February 2025 and January 2025

Category	February 2025	January 2025	1 Month Difference
Bankrupt	\$ 3,135,869	\$ 2,894,718	\$ 241,151
Vacant	\$ 495,059	\$ 496,855	\$ (1,796)
TAP **3	\$ 44,939,477	\$ 43,195,491	\$ 1,743,986
WRAP **1	\$ 7,465	\$ 7,708	\$ (243)
City, Including 820	\$ 41,415,630	\$ 38,239,460	\$ 3,176,170
Agency and Help Loan receivable	\$ 24,640,772	\$ 23,848,799	\$ 791,973
Delinquent **2	\$ 343,050,788	\$ 343,491,131	\$ (440,343)
Non-Delinquent **2	\$ 71,004,739	\$ 64,426,230	\$ 6,578,509
Credit Balances **2	\$ (19,383,725)	\$ (19,353,558)	\$ (30,167)
<b>Total</b>	<b>\$ 509,306,075</b>	<b>\$ 497,246,835</b>	<b>\$ 12,059,240</b>

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

Category	February 2025	February 2024	1 Year Difference
Bankrupt	\$ 3,135,869	\$ 3,506,563	\$ (370,695)
Vacant	\$ 495,059	\$ 515,684	\$ (20,625)
TAP **3	\$ 44,939,477	\$ 33,991,153	\$ 10,948,324
WRAP **1	\$ 7,465	\$ 17,420	\$ (9,955)
City, Including 820	\$ 41,415,630	\$ 36,678,743	\$ 4,736,887
Agency and Help Loan receivable	\$ 24,640,772	\$ 22,571,461	\$ 2,069,312
Delinquent **2	\$ 343,050,788	\$ 330,873,813	\$ 12,176,975
Non-Delinquent **2	\$ 71,004,739	\$ 60,648,738	\$ 10,356,001
Credit Balances **2	\$ (19,383,725)	\$ (19,390,170)	\$ 6,446
<b>Total</b>	<b>\$ 509,306,075</b>	<b>\$ 469,413,405</b>	<b>\$ 39,892,670</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, February 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	174,727	\$ 26,485,701	\$ 9,569,656	\$ 5,490,207	\$ 1,097,566	\$ 110,795	\$ 1,542,419	\$ 44,296,345
4 to 6 months	97,305	\$ 14,534,663	\$ 6,030,211	\$ 3,634,906	\$ 959,137	\$ 71,040	\$ 2,256,644	\$ 27,486,601
7 to 12 months	79,327	\$ 16,983,501	\$ 8,917,345	\$ 6,277,162	\$ 2,040,207	\$ 79,589	\$ 3,912,916	\$ 38,210,721
More than 1 year - 2 years	62,402	\$ 20,673,360	\$ 12,913,781	\$ 9,668,163	\$ 2,478,193	\$ 66,607	\$ 5,436,637	\$ 51,236,741
More than 2 years - 5 years	50,728	\$ 30,941,176	\$ 23,057,604	\$ 11,506,193	\$ 3,791,811	\$ 162,090	\$ 9,260,179	\$ 78,719,091
More than 5 years	44,125	\$ 27,521,025	\$ 30,820,335	\$ 25,243,421	\$ 2,527,588	\$ 1,595,977	\$ 15,393,073	\$ 103,101,290
<b>Total</b>		<b>\$ 137,139,426</b>	<b>\$ 91,308,932</b>	<b>\$ 61,820,052</b>	<b>\$ 12,894,503</b>	<b>\$ 2,086,099</b>	<b>\$ 37,801,867</b>	<b>\$ 343,050,788</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, February 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	77,045	\$ 11,057,800	\$ 2,604,058	\$ 505,061	\$ 10,951	\$ 81,777	\$ 895,236	\$ 15,154,883
4 to 6 months	19,295	\$ 7,411,950	\$ 2,014,261	\$ 535,390	\$ 48,476	\$ 31,189	\$ 1,606,338	\$ 11,647,604
7 to 12 months	18,989	\$ 11,919,213	\$ 3,518,239	\$ 1,158,122	\$ 287,605	\$ 63,233	\$ 3,329,020	\$ 20,275,432
More than 1 year - 2 years	18,637	\$ 17,792,313	\$ 6,861,028	\$ 2,569,989	\$ 1,028,561	\$ 92,516	\$ 4,947,946	\$ 33,292,353
More than 2 years - 5 years	22,373	\$ 30,197,694	\$ 14,353,990	\$ 6,894,213	\$ 2,872,906	\$ 132,105	\$ 9,289,453	\$ 63,740,361
More than 5 years	44,125	\$ 58,760,455	\$ 61,957,356	\$ 50,157,278	\$ 8,646,005	\$ 1,685,279	\$ 17,733,875	\$ 198,940,155
<b>Total</b>	<b>200,464</b>	<b>\$ 137,139,426</b>	<b>\$ 91,308,932</b>	<b>\$ 61,820,052</b>	<b>\$ 12,894,503</b>	<b>\$ 2,086,099</b>	<b>\$ 37,801,867</b>	<b>\$ 343,050,788</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.