

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,260	\$ 1,408,013	\$ 694,129	\$ 618,143	\$ 97,498	\$ 85,277	\$ 314,929	\$ 3,217,988
Vacant	658	\$ 41,474	\$ 5,070	\$ 160,914	\$ 23,187	\$ 260,755	\$ 846	\$ 492,245
TAP **3	58,840	\$ 26,497,711	\$ 6,259,517	\$ 5,553,206	\$ 2,390,179	\$ 235,116	\$ 3,535,246	\$ 44,462,575
WRAP **3	5	\$ 5,244	\$ 1,929	\$ 259	\$ 106	\$ -	\$ 2	\$ 7,541
City, Including 820 **7	1,584	\$ 38,294,522	\$ 11,978,123	\$ 869	\$ -	\$ 12,894	\$ (10,901)	\$ 50,275,507
Agency and Help Loan receivable	13,352	\$ -	\$ -	\$ 226,884	\$ 357,562	\$ 24,552,958	\$ (191,153)	\$ 24,939,730
Delinquent	199,626	\$ 137,032,622	\$ 91,162,076	\$ 62,496,741	\$ 12,431,093	\$ 1,965,185	\$ 40,895,330	\$ 345,982,957
Non-Delinquent **5	396,351	\$ 39,082,104	\$ 13,779,741	\$ 511,954	\$ 1,150,713	\$ 48,151	\$ 7,810,961	\$ 62,383,625
Credit Balances **6	59,753	\$ (19,266,113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,266,113)
Total		\$ 223,095,576	\$ 123,880,584	\$ 69,568,970	\$ 16,450,338	\$ 27,160,336	\$ 52,355,260	\$ 512,496,055

**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, April 2025 and March 2025

Category	April 2025	March 2025	1 Month Difference
Bankrupt	\$ 3,217,988	\$ 2,996,141	\$ 221,847
Vacant	\$ 492,245	\$ 493,085	\$ (840)
TAP **3	\$ 44,462,575	\$ 44,386,226	\$ 76,349
WRAP **1	\$ 7,541	\$ 7,566	\$ (25)
City, Including 820	\$ 50,275,507	\$ 45,782,606	\$ 4,492,901
Agency and Help Loan receivable	\$ 24,939,730	\$ 24,259,146	\$ 680,583
Delinquent **2	\$ 345,982,957	\$ 344,696,631	\$ 1,286,326
Non-Delinquent **2	\$ 62,383,625	\$ 62,143,967	\$ 239,658
Credit Balances **2	\$ (19,266,113)	\$ (19,333,407)	\$ 67,294
Total	\$ 512,496,055	\$ 505,431,962	\$ 7,064,093

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

Category	April 2025	April 2024	1 Year Difference
Bankrupt	\$ 3,217,988	\$ 3,216,960	\$ 1,028
Vacant	\$ 492,245	\$ 514,627	\$ (22,381)
TAP **3	\$ 44,462,575	\$ 43,664,649	\$ 797,926
WRAP **1	\$ 7,541	\$ 14,644	\$ (7,103)
City, Including 820	\$ 50,275,507	\$ 43,902,000	\$ 6,373,507
Agency and Help Loan receivable	\$ 24,939,730	\$ 21,823,871	\$ 3,115,859
Delinquent **2	\$ 345,982,957	\$ 323,224,436	\$ 22,758,522
Non-Delinquent **2	\$ 62,383,625	\$ 52,760,893	\$ 9,622,731
Credit Balances **2	\$ (19,266,113)	\$ (19,197,382)	\$ (68,731)
Total	\$ 512,496,055	\$ 469,924,697	\$ 42,571,358

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, April 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	174,518	\$ 25,722,950	\$ 9,398,000	\$ 5,836,182	\$ 1,115,320	\$ 81,438	\$ 4,436,247	\$ 46,590,137
4 to 6 months	94,601	\$ 14,407,623	\$ 6,210,270	\$ 3,762,820	\$ 908,172	\$ 75,904	\$ 2,105,841	\$ 27,470,629
7 to 12 months	77,332	\$ 17,222,710	\$ 8,840,926	\$ 6,418,889	\$ 1,931,832	\$ 93,462	\$ 4,217,285	\$ 38,725,104
More than 1 year - 2 years	61,274	\$ 20,534,377	\$ 12,875,214	\$ 9,646,277	\$ 2,359,371	\$ 71,229	\$ 5,466,643	\$ 50,953,112
More than 2 years - 5 years	50,444	\$ 31,468,042	\$ 23,237,169	\$ 11,889,562	\$ 3,680,295	\$ 152,859	\$ 9,557,643	\$ 79,985,610
More than 5 years	43,078	\$ 27,676,918	\$ 30,600,497	\$ 24,943,011	\$ 2,436,103	\$ 1,490,292	\$ 15,111,673	\$ 102,258,366
Total		\$ 137,032,622	\$ 91,162,076	\$ 62,496,741	\$ 12,431,093	\$ 1,965,185	\$ 40,895,330	\$ 345,982,957

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, April 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	80,221	10,043,140	2,329,957	547,730	3,722	52,073	2,572,774	15,549,396
4 to 6 months	18,453	7,735,941	1,973,521	554,719	23,466	60,147	1,617,771	11,965,566
7 to 12 months	17,872	11,986,326	3,661,908	1,228,257	233,049	69,146	3,733,677	20,912,363
More than 1 year - 2 years	17,628	16,923,868	6,419,169	2,455,693	866,495	83,936	5,066,286	31,815,448
More than 2 years - 5 years	22,374	30,887,518	14,929,235	7,326,671	2,734,485	129,123	10,062,257	66,069,290
More than 5 years	43,078	59,455,828	61,848,286	50,383,670	8,569,876	1,570,760	17,842,565	199,670,894
Total	199,626	137,032,622	91,162,076	62,496,741	12,431,093	1,965,185	40,895,330	345,982,957

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.