

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,233	\$ 2,105,117	\$ 702,502	\$ 669,287	\$ 97,940	\$ 81,073	\$ 346,786	\$ 4,002,705
Vacant	628	\$ 41,284	\$ 5,058	\$ 156,224	\$ 22,217	\$ 258,585	\$ 846	\$ 484,214
TAP **3	61,527	\$ 26,605,662	\$ 6,303,274	\$ 5,421,424	\$ 2,511,302	\$ 243,471	\$ 3,433,490	\$ 44,510,452
WRAP **3	2	\$ 1,642	\$ 358	\$ 45	\$ -	\$ -	\$ 2	\$ 2,047
City, Including 820 **7	1,528	\$ 22,414,237	\$ 6,689,666	\$ 813	\$ -	\$ 437	\$ 1,094,274	\$ 30,199,427
Agency and Help Loan receivable	12,862	\$ -	\$ -	\$ 214,737	\$ 372,659	\$ 24,490,854	\$ (199,694)	\$ 24,871,711
Delinquent	220,161	\$ 146,581,516	\$ 93,962,437	\$ 64,010,952	\$ 13,999,160	\$ 4,319,668	\$ 43,838,342	\$ 366,711,984
Non-Delinquent **5	377,329	\$ 45,154,234	\$ 13,675,613	\$ 501,947	\$ 1,035	\$ 140,337	\$ 10,191,153	\$ 69,664,318
Credit Balances **6	60,638	\$ (19,935,057)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,935,057)
Total		\$ 222,968,636	\$ 121,338,909	\$ 70,975,427	\$ 17,004,312	\$ 29,534,424	\$ 58,705,200	\$ 520,511,802

**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 2025 and October 2025

Category	November 2025	October 2025	1 Month Difference
Bankrupt	\$ 4,002,705	\$ 4,834,848	\$ (832,143)
Vacant	\$ 484,214	\$ 484,649	\$ (434)
TAP **3	\$ 44,510,452	\$ 44,825,519	\$ (315,067)
WRAP **1	\$ 2,047	\$ 2,565	\$ (517)
City, Including 820	\$ 30,199,427	\$ 26,950,549	\$ 3,248,878
Agency and Help Loan re	\$ 24,871,711	\$ 25,162,271	\$ (290,560)
Delinquent **2	\$ 366,711,984	\$ 356,548,493	\$ 10,163,491
Non-Delinquent **2	\$ 69,664,318	\$ 72,506,806	\$ (2,842,488)
Credit Balances **2	\$ (19,935,057)	\$ (19,291,761)	\$ (643,296)
Total	\$ 520,511,802	\$ 512,023,937	\$ 8,487,865

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

Category	November 2025	November 2024	1 Year Difference
Bankrupt	\$ 4,002,705	\$ 2,830,248	\$ 1,172,457
Vacant	\$ 484,214	\$ 504,432	\$ (20,218)
TAP **3	\$ 44,510,452	\$ 43,487,108	\$ 1,023,343
WRAP **1	\$ 2,047	\$ 7,687	\$ (5,639)
City, Including 820	\$ 30,199,427	\$ 27,880,007	\$ 2,319,420
Agency and Help Loan re	\$ 24,871,711	\$ 24,652,827	\$ 218,884
Delinquent **2	\$ 366,711,984	\$ 342,275,635	\$ 24,436,349
Non-Delinquent **2	\$ 69,664,318	\$ 67,234,777	\$ 2,429,541
Credit Balances **2	\$ (19,935,057)	\$ (18,761,399)	\$ (1,173,658)
Total	\$ 520,511,802	\$ 490,111,321	\$ 30,400,481

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 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	197,111	\$ 30,045,283	\$ 10,420,607	\$ 6,109,772	\$ 1,115,378	\$ 2,682,319	\$ 4,166,870	\$ 54,540,229
4 to 6 months	94,884	\$ 13,517,284	\$ 6,212,512	\$ 3,852,701	\$ 1,041,853	\$ 95,897	\$ 3,151,244	\$ 27,871,491
7 to 12 months	78,623	\$ 20,987,865	\$ 9,869,067	\$ 6,730,167	\$ 1,899,007	\$ 76,775	\$ 5,551,962	\$ 45,114,843
More than 1 year - 2 years	61,145	\$ 23,031,007	\$ 13,348,294	\$ 10,291,469	\$ 3,089,648	\$ 84,025	\$ 5,924,344	\$ 55,768,787
More than 2 years - 5 years	50,738	\$ 32,229,651	\$ 23,708,786	\$ 15,610,281	\$ 4,199,301	\$ 162,370	\$ 10,824,960	\$ 86,735,352
More than 5 years	39,921	\$ 26,770,425	\$ 30,403,170	\$ 21,416,562	\$ 2,653,973	\$ 1,218,284	\$ 14,218,960	\$ 96,681,283
Total		\$ 146,581,516	\$ 93,962,437	\$ 64,010,952	\$ 13,999,160	\$ 4,319,668	\$ 43,838,342	\$ 366,711,984

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 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	\$ 102,009	\$ 13,189,211	\$ 3,094,030	\$ 597,588	\$ 11,872	\$ 298,088	\$ 2,785,810	\$ 19,976,599
4 to 6 months	\$ 18,585	\$ 6,511,081	\$ 1,864,451	\$ 518,364	\$ 44,293	\$ 43,317	\$ 1,945,365	\$ 10,926,872
7 to 12 months	\$ 19,221	\$ 13,756,923	\$ 3,891,452	\$ 1,364,394	\$ 325,557	\$ 71,874	\$ 3,818,686	\$ 23,228,884
More than 1 year - 2 years	\$ 17,054	\$ 19,035,053	\$ 6,747,379	\$ 2,621,764	\$ 1,115,538	\$ 184,767	\$ 5,619,066	\$ 35,323,566
More than 2 years - 5 years	\$ 23,371	\$ 35,117,195	\$ 16,759,723	\$ 8,789,206	\$ 3,423,116	\$ 668,741	\$ 11,771,416	\$ 76,529,399
More than 5 years	\$ 39,921	\$ 58,972,054	\$ 61,605,403	\$ 50,119,636	\$ 9,078,784	\$ 3,052,881	\$ 17,897,998	\$ 200,726,665
Total	\$ 220,161	\$ 146,581,516	\$ 93,962,437	\$ 64,010,952	\$ 13,999,160	\$ 4,319,668	\$ 43,838,342	\$ 366,711,984

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.