

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, October 2025

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,297	\$ 2,389,621	\$ 865,451	\$ 950,296	\$ 115,979	\$ 96,800	\$ 416,701	\$ 4,834,848
Vacant	631	\$ 41,284	\$ 5,058	\$ 156,538	\$ 22,337	\$ 258,585	\$ 846	\$ 484,649
TAP **3	62,378	\$ 26,719,761	\$ 6,298,895	\$ 5,487,672	\$ 2,530,034	\$ 238,760	\$ 3,558,568	\$ 44,825,519
WRAP **3	3	\$ 1,959	\$ 558	\$ 45	\$ -	\$ -	\$ 2	\$ 2,565
City, Including 820 **7	1,529	\$ 20,287,168	\$ 5,571,740	\$ 785	\$ -	\$ 437	\$ 1,090,419	\$ 26,950,549
Agency and Help Loan receivable	12,934	\$ -	\$ -	\$ 215,395	\$ 381,998	\$ 24,773,071	\$ (201,753)	\$ 25,162,271
Delinquent	201,006	\$ 140,522,013	\$ 92,668,591	\$ 63,255,781	\$ 13,140,756	\$ 3,641,208	\$ 43,320,235	\$ 356,548,493
Non-Delinquent **5	420,918	\$ 51,014,298	\$ 15,088,082	\$ 725,207	\$ 1,093,808	\$ 846,768	\$ 3,738,643	\$ 72,506,806
Credit Balances **6	56,641	\$ (19,291,761)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,291,761)
Total		\$ 221,684,344	\$ 120,498,375	\$ 70,791,718	\$ 17,284,913	\$ 29,855,628	\$ 51,923,662	\$ 512,023,937

**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, October 2025 and September 2025

Category	October 2025	September 2025	1 Month Difference
Bankrupt	\$ 4,834,848	\$ 4,540,981	\$ 293,867
Vacant	\$ 484,649	\$ 486,263	\$ (1,615)
TAP **3	\$ 44,825,519	\$ 44,653,420	\$ 172,099
WRAP **1	\$ 2,565	\$ 3,411	\$ (846)
City, Including 820	\$ 26,950,549	\$ 20,146,375	\$ 6,804,173
Agency and Help Loan re	\$ 25,162,271	\$ 24,130,986	\$ 1,031,285
Delinquent **2	\$ 356,548,493	\$ 354,000,189	\$ 2,548,304
Non-Delinquent **2	\$ 72,506,806	\$ 73,717,062	\$ (1,210,256)
Credit Balances **2	\$ (19,291,761)	\$ (19,351,217)	\$ 59,456
Total	\$ 512,023,937	\$ 502,327,469	\$ 9,696,467

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

Category	October 2025	October 2024	1 Year Difference
Bankrupt	\$ 4,834,848	\$ 2,891,195	\$ 1,943,653
Vacant	\$ 484,649	\$ 506,161	\$ (21,513)
TAP **3	\$ 44,825,519	\$ 43,457,224	\$ 1,368,295
WRAP **1	\$ 2,565	\$ 7,666	\$ (5,101)
City, Including 820	\$ 26,950,549	\$ 23,942,125	\$ 3,008,424
Agency and Help Loan re	\$ 25,162,271	\$ 23,981,867	\$ 1,180,403
Delinquent **2	\$ 356,548,493	\$ 333,995,800	\$ 22,552,693
Non-Delinquent **2	\$ 72,506,806	\$ 64,534,488	\$ 7,972,317
Credit Balances **2	\$ (19,291,761)	\$ (19,292,860)	\$ 1,099
Total	\$ 512,023,937	\$ 474,023,667	\$ 38,000,270

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, October 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	178,131	\$ 25,919,758	\$ 9,669,359	\$ 6,064,511	\$ 1,117,033	\$ 1,989,446	\$ 4,450,312	\$ 49,210,419
4 to 6 months	93,359	\$ 13,227,630	\$ 6,263,038	\$ 3,927,261	\$ 987,342	\$ 99,986	\$ 3,175,495	\$ 27,680,752
7 to 12 months	77,685	\$ 20,883,446	\$ 9,701,573	\$ 6,458,658	\$ 1,738,913	\$ 81,216	\$ 5,040,990	\$ 43,904,796
More than 1 year - 2 years	60,409	\$ 22,104,645	\$ 13,082,245	\$ 10,150,791	\$ 2,860,020	\$ 88,538	\$ 5,777,819	\$ 54,064,058
More than 2 years - 5 years	50,507	\$ 31,877,426	\$ 23,591,016	\$ 14,971,427	\$ 3,927,277	\$ 159,344	\$ 10,765,041	\$ 85,291,550
More than 5 years	40,156	\$ 26,509,109	\$ 30,361,359	\$ 21,683,133	\$ 2,510,170	\$ 1,222,677	\$ 14,110,579	\$ 96,396,917
Total		\$ 140,522,013	\$ 92,668,591	\$ 63,255,781	\$ 13,140,756	\$ 3,641,208	\$ 43,320,235	\$ 356,548,493

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, October 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	\$ 84,542	\$ 10,097,333	\$ 2,415,844	\$ 552,968	\$ 4,354	\$ 35,703	\$ 3,266,423	\$ 16,372,625
4 to 6 months	\$ 17,725	\$ 6,621,892	\$ 2,057,710	\$ 524,020	\$ 24,643	\$ 49,428	\$ 2,022,602	\$ 11,300,295
7 to 12 months	\$ 18,924	\$ 13,360,496	\$ 3,707,047	\$ 1,321,561	\$ 255,090	\$ 62,584	\$ 3,296,068	\$ 22,002,846
More than 1 year - 2 years	\$ 16,528	\$ 17,945,829	\$ 6,421,238	\$ 2,541,936	\$ 945,947	\$ 189,907	\$ 5,434,717	\$ 33,479,574
More than 2 years - 5 years	\$ 23,131	\$ 34,106,246	\$ 16,584,978	\$ 8,567,828	\$ 3,109,732	\$ 548,535	\$ 11,693,723	\$ 74,611,043
More than 5 years	\$ 40,156	\$ 58,390,218	\$ 61,481,775	\$ 49,747,467	\$ 8,800,989	\$ 2,755,050	\$ 17,606,703	\$ 198,782,109
Total	\$ 201,006	\$ 140,522,013	\$ 92,668,591	\$ 63,255,781	\$ 13,140,756	\$ 3,641,208	\$ 43,320,235	\$ 356,548,493

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.