

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, December 2025

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,233	\$ 1,331,366	\$ 667,476	\$ 505,291	\$ 97,133	\$ 80,752	\$ 326,320	\$ 3,008,337
Vacant	628	\$ 41,284	\$ 5,058	\$ 156,224	\$ 22,217	\$ 258,585	\$ 846	\$ 484,214
TAP **3	60,984	\$ 26,686,794	\$ 6,323,874	\$ 5,385,534	\$ 2,489,953	\$ 246,057	\$ 3,517,159	\$ 44,641,201
WRAP **3	2	\$ 1,650	\$ 360	\$ 45	\$ -	\$ -	\$ 2	\$ 2,057
City, Including 820 **7	1,531	\$ 26,368,963	\$ 7,987,405	\$ 841	\$ -	\$ 437	\$ 983,070	\$ 35,340,715
Agency and Help Loan receivable	12,744	\$ -	\$ -	\$ 213,081	\$ 360,000	\$ 24,150,117	\$ (203,983)	\$ 24,511,988
Delinquent	204,866	\$ 146,528,139	\$ 93,978,563	\$ 64,762,641	\$ 13,730,074	\$ 4,033,693	\$ 43,584,329	\$ 366,617,350
Non-Delinquent **5	389,422	\$ 45,486,721	\$ 13,971,652	\$ 367,729	\$ 213	\$ 442,320	\$ 8,872,359	\$ 69,140,994
Credit Balances **6	60,154	\$ (19,901,421)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,901,421)
<b>Total</b>		<b>\$ 226,543,497</b>	<b>\$ 122,934,388</b>	<b>\$ 71,391,386</b>	<b>\$ 16,699,590</b>	<b>\$ 29,211,960</b>	<b>\$ 57,080,103</b>	<b>\$ 523,845,436</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, December 2025 and November 2025**

Category	December 2025	November 2025	1 Month Difference
Bankrupt	\$ 3,008,337	\$ 4,002,705	\$ (994,368)
Vacant	\$ 484,214	\$ 484,214	\$ -
TAP **3	\$ 44,641,201	\$ 44,510,452	\$ 130,749
WRAP **1	\$ 2,057	\$ 2,047	\$ 10
City, Including 820	\$ 35,340,715	\$ 30,199,427	\$ 5,141,289
Agency and Help Loan re	\$ 24,511,988	\$ 24,871,711	\$ (359,723)
Delinquent **2	\$ 366,617,350	\$ 366,711,984	\$ (94,634)
Non-Delinquent **2	\$ 69,140,994	\$ 69,664,318	\$ (523,324)
Credit Balances **2	\$ (19,901,421)	\$ (19,935,057)	\$ 33,635
<b>Total</b>	<b>\$ 523,845,436</b>	<b>\$ 520,511,802</b>	<b>\$ 3,333,634</b>

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

Category	December 2025	December 2024	1 Year Difference
Bankrupt	\$ 3,008,337	\$ 3,404,077	\$ (395,740)
Vacant	\$ 484,214	\$ 504,280	\$ (20,066)
TAP **3	\$ 44,641,201	\$ 43,358,297	\$ 1,282,904
WRAP **1	\$ 2,057	\$ 7,707	\$ (5,650)
City, Including 820	\$ 35,340,715	\$ 32,473,119	\$ 2,867,597
Agency and Help Loan re	\$ 24,511,988	\$ 24,309,777	\$ 202,211
Delinquent **2	\$ 366,617,350	\$ 341,707,169	\$ 24,910,181
Non-Delinquent **2	\$ 69,140,994	\$ 66,415,110	\$ 2,725,884
Credit Balances **2	\$ (19,901,421)	\$ (19,102,993)	\$ (798,428)
<b>Total</b>	<b>\$ 523,845,436</b>	<b>\$ 493,076,544</b>	<b>\$ 30,768,892</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, December 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
<b>3 months or less</b>	182,543	\$ 29,320,239	\$ 10,239,299	\$ 6,488,563	\$ 1,087,750	\$ 2,433,300	\$ 3,657,661	\$ 53,226,811
<b>4 to 6 months</b>	94,265	\$ 13,758,354	\$ 6,170,010	\$ 3,998,473	\$ 1,012,339	\$ 43,122	\$ 3,124,204	\$ 28,106,502
<b>7 to 12 months</b>	78,498	\$ 20,806,726	\$ 9,942,837	\$ 6,835,092	\$ 1,850,456	\$ 117,347	\$ 5,917,755	\$ 45,470,212
<b>More than 1 year - 2 years</b>	61,066	\$ 23,158,444	\$ 13,399,846	\$ 10,315,267	\$ 3,034,142	\$ 82,480	\$ 6,003,928	\$ 55,994,107
<b>More than 2 years - 5 years</b>	50,702	\$ 32,631,287	\$ 23,883,403	\$ 16,115,687	\$ 4,141,180	\$ 160,820	\$ 10,807,467	\$ 87,739,847
<b>More than 5 years</b>	39,273	\$ 26,853,090	\$ 30,343,169	\$ 21,009,560	\$ 2,604,207	\$ 1,196,624	\$ 14,073,314	\$ 96,079,872
<b>Total</b>		<b>\$ 146,528,139</b>	<b>\$ 93,978,563</b>	<b>\$ 64,762,641</b>	<b>\$ 13,730,074</b>	<b>\$ 4,033,693</b>	<b>\$ 43,584,329</b>	<b>\$ 366,617,350</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, December 2025

Category of oldest delinquency **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
<b>3 months or less</b>	87,863	\$ 12,291,890	\$ 2,884,644	\$ 626,189	\$ 8,347	\$ 37,122	\$ 2,562,731	\$ 18,410,924
<b>4 to 6 months</b>	18,136	\$ 6,625,236	\$ 1,894,776	\$ 562,535	\$ 31,598	\$ 28,579	\$ 1,996,081	\$ 11,138,805
<b>7 to 12 months</b>	19,232	\$ 13,528,596	\$ 3,867,852	\$ 1,393,311	\$ 276,094	\$ 67,621	\$ 3,863,524	\$ 22,996,997
<b>More than 1 year - 2 years</b>	16,930	\$ 19,244,638	\$ 6,786,610	\$ 2,711,104	\$ 1,034,744	\$ 183,202	\$ 5,627,224	\$ 35,587,523
<b>More than 2 years - 5 years</b>	23,432	\$ 35,650,509	\$ 16,938,849	\$ 9,081,954	\$ 3,371,714	\$ 684,329	\$ 11,816,214	\$ 77,543,571
<b>More than 5 years</b>	39,273	\$ 59,187,270	\$ 61,605,832	\$ 50,387,548	\$ 9,007,577	\$ 3,032,839	\$ 17,718,555	\$ 200,939,530
<b>Total</b>	204,866	<b>\$ 146,528,139</b>	<b>\$ 93,978,563</b>	<b>\$ 64,762,641</b>	<b>\$ 13,730,074</b>	<b>\$ 4,033,693</b>	<b>\$ 43,584,329</b>	<b>\$ 366,617,350</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.