

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, January 2026

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,206	\$ 1,266,614	\$ 556,779	\$ 439,107	\$ 89,032	\$ 83,171	\$ 321,582	\$ 2,756,285
Vacant	624	\$ 40,996	\$ 4,909	\$ 155,858	\$ 22,097	\$ 256,650	\$ 841	\$ 481,351
TAP **3	62,372	\$ 26,893,148	\$ 6,292,666	\$ 5,308,227	\$ 2,561,583	\$ 246,728	\$ 3,521,700	\$ 44,816,035
WRAP **3	2	\$ 1,653	\$ 362	\$ 45	\$ -	\$ -	\$ 2	\$ 2,061
City, including 820 **7	1,566	\$ 31,033,223	\$ 9,181,814	\$ 891	\$ -	\$ 437	\$ 770,543	\$ 40,986,908
Agency and Help Loan receivable	12,744	\$ -	\$ -	\$ 212,273	\$ 383,663	\$ 24,806,044	\$ (208,152)	\$ 25,193,020
Delinquent	205,218	\$ 150,232,150	\$ 94,878,743	\$ 65,610,615	\$ 13,530,851	\$ 4,295,622	\$ 45,483,728	\$ 374,031,617
Non-Delinquent **5	410,270	\$ 51,573,024	\$ 14,889,939	\$ 500,201	\$ 1,315,285	\$ 147,075	\$ 8,201,348	\$ 76,626,872
Credit Balances **6	59,843	\$ (19,944,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,944,330)
Total		\$ 241,096,478	\$ 125,805,212	\$ 72,227,217	\$ 17,902,510	\$ 29,835,725	\$ 58,091,592	\$ 544,949,820

**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, January 2026 and December 2025

Category	January 2026	December 2025	1 Month Difference
Bankrupt	\$ 2,756,285	\$ 3,008,337	\$ (252,052)
Vacant	\$ 481,351	\$ 484,214	\$ (2,863)
TAP **3	\$ 44,816,035	\$ 44,641,201	\$ 174,834
WRAP **1	\$ 2,061	\$ 2,057	\$ 4
City, Including 820	\$ 40,986,908	\$ 35,340,715	\$ 5,646,192
Agency and Help Loan receivable	\$ 25,193,020	\$ 24,511,988	\$ 681,032
Delinquent **2	\$ 374,031,617	\$ 366,617,350	\$ 7,414,267
Non-Delinquent **2	\$ 76,626,872	\$ 69,140,994	\$ 7,485,878
Credit Balances **2	\$ (19,944,330)	\$ (19,901,421)	\$ (42,909)
Total	\$ 544,949,820	\$ 523,845,436	\$ 21,104,385

Table 3: Comparison of Total Water Receivables, January 2026 and January 2025

Category	January 2026	January 2025	1 Year Difference
Bankrupt	\$ 2,756,285	\$ 2,894,718	\$ (138,432)
Vacant	\$ 481,351	\$ 496,855	\$ (15,504)
TAP **3	\$ 44,816,035	\$ 43,195,491	\$ 1,620,544
WRAP **1	\$ 2,061	\$ 7,708	\$ (5,647)
City, Including 820	\$ 40,986,908	\$ 38,239,460	\$ 2,747,447
Agency and Help Loan receivable	\$ 25,193,020	\$ 23,848,799	\$ 1,344,221
Delinquent **2	\$ 374,031,617	\$ 343,491,131	\$ 30,540,486
Non-Delinquent **2	\$ 76,626,872	\$ 64,426,230	\$ 12,200,642
Credit Balances **2	\$ (19,944,330)	\$ (19,353,558)	\$ (590,772)
Total	\$ 544,949,820	\$ 497,246,835	\$ 47,702,986

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, January 2026

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	183,474	\$ 31,322,203	\$ 10,090,028	\$ 6,542,699	\$ 1,069,144	\$ 443,834	\$ 5,922,544	\$ 55,390,452
4 to 6 months	94,998	\$ 14,623,399	\$ 6,379,475	\$ 4,252,310	\$ 992,911	\$ 2,329,637	\$ 2,934,718	\$ 31,512,449
7 to 12 months	79,090	\$ 20,969,906	\$ 9,979,850	\$ 6,791,892	\$ 1,819,038	\$ 95,851	\$ 6,135,955	\$ 45,792,492
More than 1 year - 2 years	61,863	\$ 23,806,685	\$ 13,743,675	\$ 10,613,143	\$ 2,997,365	\$ 110,261	\$ 5,552,500	\$ 56,823,628
More than 2 years - 5 years	51,013	\$ 33,137,023	\$ 24,118,670	\$ 16,752,306	\$ 4,103,369	\$ 160,037	\$ 10,812,904	\$ 89,084,310
More than 5 years	38,914	\$ 26,372,935	\$ 30,567,045	\$ 20,658,265	\$ 2,549,024	\$ 1,156,002	\$ 14,125,107	\$ 95,428,287
Total		\$ 150,232,150	\$ 94,878,743	\$ 65,610,615	\$ 13,530,851	\$ 4,295,622	\$ 45,483,728	\$ 374,031,617

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, January 2026

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	\$ 87,860	\$ 14,128,347	\$ 2,849,122	\$ 663,247	\$ 3,238	\$ 58,367	\$ 4,659,562	\$ 22,361,883
4 to 6 months	\$ 18,303	\$ 7,151,106	\$ 1,853,463	\$ 581,969	\$ 18,941	\$ 300,981	\$ 1,849,039	\$ 11,755,498
7 to 12 months	\$ 19,103	\$ 13,381,869	\$ 3,817,021	\$ 1,389,567	\$ 218,961	\$ 54,465	\$ 3,978,213	\$ 22,840,095
More than 1 year - 2 years	\$ 17,355	\$ 19,835,846	\$ 7,051,047	\$ 2,814,974	\$ 972,318	\$ 195,642	\$ 5,493,798	\$ 36,363,625
More than 2 years - 5 years	\$ 23,683	\$ 36,781,834	\$ 17,179,916	\$ 9,379,355	\$ 3,348,943	\$ 669,010	\$ 11,565,655	\$ 78,924,714
More than 5 years	\$ 38,914	\$ 58,953,149	\$ 62,128,174	\$ 50,781,503	\$ 8,968,450	\$ 3,017,158	\$ 17,937,460	\$ 201,785,802
Total	\$ 205,218	\$ 150,232,150	\$ 94,878,743	\$ 65,610,615	\$ 13,530,851	\$ 4,295,622	\$ 45,483,728	\$ 374,031,617

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.