

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, April 2026

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,469	\$ 1,602,859	\$ 790,989	\$ 557,019	\$ 123,661	\$ 87,130	\$ 355,528	\$ 3,517,187
Vacant	623	\$ 40,996	\$ 4,909	\$ 155,844	\$ 22,097	\$ 256,650	\$ 841	\$ 481,337
TAP **3	61,692	\$ 26,759,184	\$ 6,350,636	\$ 4,806,500	\$ 2,312,184	\$ 236,584	\$ 3,488,976	\$ 43,946,038
WRAP **3	2	\$ 1,704	\$ 359	\$ 45	\$ -	\$ -	\$ 2	\$ 2,110
City, Including 820 **7	1,545	\$ 43,768,956	\$ 12,856,509	\$ 980	\$ -	\$ 437	\$ 840,289	\$ 57,467,170
Agency and Help Loan receivable	13,688	\$ -	\$ -	\$ 206,970	\$ 386,937	\$ 25,775,683	\$ (209,123)	\$ 26,159,661
Delinquent	194,671	\$ 152,120,765	\$ 95,759,297	\$ 67,164,015	\$ 13,984,231	\$ 4,263,846	\$ 44,928,287	\$ 378,220,361
Non-Delinquent **5	399,750	\$ 47,645,348	\$ 14,915,952	\$ 743,398	\$ 1,335,283	\$ 665,231	\$ 3,829,257	\$ 69,134,469
Credit Balances **6	61,958	\$ (20,666,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,666,092)
Total		\$ 251,273,720	\$ 130,678,650	\$ 73,634,772	\$ 18,164,394	\$ 31,285,560	\$ 53,234,057	\$ 558,262,240

**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 2026 and March 2026

Category	April 2026	March 2026	1 Month Difference
Bankrupt	\$ 3,517,187	\$ 2,932,318	\$ 584,868
Vacant	\$ 481,337	\$ 481,337	\$ -
TAP **3	\$ 43,946,038	\$ 43,970,254	\$ (24,216)
WRAP **1	\$ 2,110	\$ 2,100	\$ 10
City, Including 820	\$ 57,467,170	\$ 51,513,045	\$ 5,954,125
Agency and Help Loan re	\$ 26,159,661	\$ 26,109,544	\$ 50,117
Delinquent **2	\$ 378,220,361	\$ 378,224,752	\$ (4,391)
Non-Delinquent **2	\$ 69,134,469	\$ 72,109,496	\$ (2,975,027)
Credit Balances **2	\$ (20,666,092)	\$ (20,515,887)	\$ (150,205)
Total	\$ 558,262,240	\$ 554,826,959	\$ 3,435,281

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

Category	April 2026	April 2025	1 Year Difference
Bankrupt	\$ 3,517,187	\$ 3,217,988	\$ 299,199
Vacant	\$ 481,337	\$ 492,245	\$ (10,908)
TAP **3	\$ 43,946,038	\$ 44,462,575	\$ (516,538)
WRAP **1	\$ 2,110	\$ 7,541	\$ (5,431)
City, Including 820	\$ 57,467,170	\$ 50,275,507	\$ 7,191,664
Agency and Help Loan re	\$ 26,159,661	\$ 24,939,730	\$ 1,219,931
Delinquent **2	\$ 378,220,361	\$ 345,982,957	\$ 32,237,403
Non-Delinquent **2	\$ 69,134,469	\$ 62,383,625	\$ 6,750,845
Credit Balances **2	\$ (20,666,092)	\$ (19,266,113)	\$ (1,399,979)
Total	\$ 558,262,240	\$ 512,496,055	\$ 45,766,185

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 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	173,048	\$ 29,953,826	\$ 9,568,113	\$ 6,588,760	\$ 1,218,022	\$ 144,690	\$ 3,446,965	\$ 50,920,376
4 to 6 months	93,711	\$ 15,793,257	\$ 6,434,655	\$ 4,155,826	\$ 988,252	\$ 442,190	\$ 3,029,252	\$ 30,843,432
7 to 12 months	77,593	\$ 19,856,553	\$ 10,049,201	\$ 7,274,279	\$ 1,755,083	\$ 2,306,155	\$ 6,478,490	\$ 47,719,761
More than 1 year - 2 years	61,585	\$ 26,025,369	\$ 14,229,777	\$ 10,826,931	\$ 3,053,706	\$ 82,019	\$ 6,861,177	\$ 61,078,978
More than 2 years - 5 years	50,910	\$ 33,617,156	\$ 24,392,616	\$ 18,253,993	\$ 4,203,921	\$ 163,999	\$ 10,816,886	\$ 91,448,572
More than 5 years	38,709	\$ 26,874,605	\$ 31,084,936	\$ 20,064,227	\$ 2,765,248	\$ 1,124,792	\$ 14,295,517	\$ 96,209,242
Total		\$ 152,120,765	\$ 95,759,297	\$ 67,164,015	\$ 13,984,231	\$ 4,263,846	\$ 44,928,287	\$ 378,220,361

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 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	78,725	\$ 10,446,200	\$ 2,332,893	\$ 596,891	\$ 2,901	\$ 21,201	\$ 1,935,359	\$ 15,335,446
4 to 6 months	17,973	\$ 8,269,948	\$ 1,989,076	\$ 623,284	\$ 26,196	\$ 308,122	\$ 2,367,919	\$ 13,584,545
7 to 12 months	18,391	\$ 12,593,755	\$ 3,659,518	\$ 1,301,813	\$ 217,288	\$ 71,937	\$ 4,761,136	\$ 22,605,446
More than 1 year - 2 years	17,032	\$ 21,898,305	\$ 7,182,031	\$ 3,011,511	\$ 1,012,795	\$ 129,675	\$ 6,267,862	\$ 39,502,179
More than 2 years - 5 years	23,841	\$ 38,944,069	\$ 17,784,826	\$ 9,892,359	\$ 3,525,982	\$ 663,437	\$ 11,594,538	\$ 82,405,215
More than 5 years	38,709	\$ 59,968,489	\$ 62,810,953	\$ 51,738,156	\$ 9,199,070	\$ 3,069,473	\$ 18,001,471	\$ 204,787,530
Total	194,671	\$ 152,120,765	\$ 95,759,297	\$ 67,164,015	\$ 13,984,231	\$ 4,263,846	\$ 44,928,287	\$ 378,220,361

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.