

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

Category ^{***4}	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ^{***1}	All Other Charges ^{***2}	Total
Bankrupt	1,235	\$ 1,263,511	\$ 591,073	\$ 458,050	\$ 95,384	\$ 81,265	\$ 338,023	\$ 2,827,306
Vacant	624	\$ 40,996	\$ 4,909	\$ 155,858	\$ 22,097	\$ 256,650	\$ 841	\$ 481,351
TAP ^{**3}	62,125	\$ 26,905,596	\$ 6,358,080	\$ 5,163,726	\$ 2,516,003	\$ 245,438	\$ 3,544,746	\$ 44,725,572
WRAP ^{**3}	2	\$ 1,673	\$ 361	\$ 45	\$ -	\$ -	\$ 2	\$ 2,081
City, Including 820 ^{**7}	1,600	\$ 35,003,483	\$ 10,360,305	\$ 920	\$ -	\$ 437	\$ 803,018	\$ 46,168,164
Agency and Help Loan receivable	13,199	\$ -	\$ -	\$ 210,587	\$ 373,820	\$ 24,615,974	\$ (202,259)	\$ 24,997,314
Delinquent	195,060	\$ 152,095,998	\$ 95,673,331	\$ 65,796,637	\$ 14,469,346	\$ 4,308,079	\$ 43,523,756	\$ 375,867,057
Non-Delinquent ^{**5}	415,079	\$ 49,402,775	\$ 14,816,224	\$ 641,640	\$ 113,008	\$ 141,771	\$ 12,020,243	\$ 77,135,660
Credit Balances ^{**6}	60,547	\$ (20,433,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,433,145)
Total		\$ 244,280,887	\$ 127,804,283	\$ 72,427,461	\$ 17,589,659	\$ 29,649,614	\$ 60,028,370	\$ 551,771,360

^{**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, February 2026 and January 2026

Category	February 2026	January 2026	1 Month Difference
Bankrupt	\$ 2,827,306	\$ 2,756,285	\$ 71,020
Vacant	\$ 481,351	\$ 481,351	\$ -
TAP **3	\$ 44,725,572	\$ 44,816,035	\$ (90,463)
WRAP **1	\$ 2,081	\$ 2,061	\$ 19
City, Including 820	\$ 46,168,164	\$ 40,986,908	\$ 5,181,256
Agency and Help Loan re	\$ 24,997,314	\$ 25,193,020	\$ (195,706)
Delinquent **2	\$ 375,867,057	\$ 374,031,617	\$ 1,835,439
Non-Delinquent **2	\$ 77,135,660	\$ 76,626,872	\$ 508,788
Credit Balances **2	\$ (20,433,145)	\$ (19,944,330)	\$ (488,815)
Total	\$ 551,771,360	\$ 544,949,820	\$ 6,821,539

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

Category	February 2026	February 2025	1 Year Difference
Bankrupt	\$ 2,827,306	\$ 3,135,869	\$ (308,563)
Vacant	\$ 481,351	\$ 495,059	\$ (13,708)
TAP **3	\$ 44,725,572	\$ 44,939,477	\$ (213,905)
WRAP **1	\$ 2,081	\$ 7,465	\$ (5,385)
City, Including 820	\$ 46,168,164	\$ 41,415,630	\$ 4,752,534
Agency and Help Loan re	\$ 24,997,314	\$ 24,640,772	\$ 356,542
Delinquent **2	\$ 375,867,057	\$ 343,050,788	\$ 32,816,269
Non-Delinquent **2	\$ 77,135,660	\$ 71,004,739	\$ 6,130,921
Credit Balances **2	\$ (20,433,145)	\$ (19,383,725)	\$ (1,049,420)
Total	\$ 551,771,360	\$ 509,306,075	\$ 42,465,285

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, February 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	172,978	\$ 30,847,935	\$ 9,972,297	\$ 6,163,008	\$ 1,174,970	\$ 163,750	\$ 2,707,915	\$ 51,029,875
4 to 6 months	97,586	\$ 15,938,368	\$ 6,670,576	\$ 4,253,967	\$ 1,045,606	\$ 2,621,907	\$ 3,518,796	\$ 34,049,221
7 to 12 months	79,587	\$ 20,772,292	\$ 10,063,767	\$ 6,905,172	\$ 1,875,119	\$ 99,840	\$ 6,430,498	\$ 46,146,688
More than 1 year - 2 years	62,471	\$ 24,593,978	\$ 14,012,296	\$ 10,634,461	\$ 3,196,241	\$ 115,143	\$ 5,899,453	\$ 58,451,572
More than 2 years - 5 years	51,137	\$ 33,413,742	\$ 24,233,206	\$ 17,388,566	\$ 4,350,542	\$ 160,993	\$ 10,740,393	\$ 90,287,442
More than 5 years	38,906	\$ 26,529,682	\$ 30,721,190	\$ 20,451,463	\$ 2,826,869	\$ 1,146,447	\$ 14,226,701	\$ 95,902,259
Total		\$ 152,095,998	\$ 95,673,331	\$ 65,796,637	\$ 14,469,346	\$ 4,308,079	\$ 43,523,756	\$ 375,867,057

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, February 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	\$ 74,932	\$ 13,610,582	\$ 2,855,367	\$ 549,532	\$ 9,567	\$ 63,385	\$ 1,474,553	\$ 18,562,985
4 to 6 months	\$ 20,267	\$ 7,748,313	\$ 2,012,424	\$ 604,340	\$ 43,132	\$ 314,357	\$ 2,408,283	\$ 13,130,850
7 to 12 months	\$ 19,248	\$ 13,049,407	\$ 3,770,562	\$ 1,307,757	\$ 293,392	\$ 51,953	\$ 4,585,681	\$ 23,058,753
More than 1 year - 2 years	\$ 17,850	\$ 21,124,903	\$ 7,352,167	\$ 2,912,617	\$ 1,196,806	\$ 188,679	\$ 5,607,865	\$ 38,383,038
More than 2 years - 5 years	\$ 23,857	\$ 37,519,687	\$ 17,370,654	\$ 9,504,360	\$ 3,667,236	\$ 660,525	\$ 11,421,950	\$ 80,144,414
More than 5 years	\$ 38,906	\$ 59,043,105	\$ 62,312,157	\$ 50,918,030	\$ 9,259,213	\$ 3,029,180	\$ 18,025,424	\$ 202,587,017
Total	\$ 195,060	\$ 152,095,998	\$ 95,673,331	\$ 65,796,637	\$ 14,469,346	\$ 4,308,079	\$ 43,523,756	\$ 375,867,057

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.