

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,478	\$ 1,644,758	\$ 729,132	\$ 537,614	\$ 125,591	\$ 86,914	\$ 368,003	\$ 3,492,012
Vacant	622	\$ 40,996	\$ 4,909	\$ 155,664	\$ 22,067	\$ 256,650	\$ 841	\$ 481,127
TAP **3	62,426	\$ 26,994,744	\$ 6,427,256	\$ 4,741,181	\$ 2,274,807	\$ 228,538	\$ 3,519,249	\$ 44,181,465
WRAP **3	2	\$ 1,729	\$ 353	\$ 45	\$ -	\$ -	\$ 2	\$ 2,129
City, Including 820 **7	1,542	\$ 47,709,186	\$ 14,077,697	\$ 1,011	\$ -	\$ 437	\$ 841,912	\$ 62,630,243
Agency and Help Loan receivable	13,592	\$ -	\$ -	\$ 206,124	\$ 376,549	\$ 25,388,985	\$ (228,308)	\$ 25,742,488
Delinquent	197,350	\$ 155,144,940	\$ 96,446,964	\$ 67,864,664	\$ 15,057,301	\$ 4,624,268	\$ 44,354,842	\$ 383,492,899
Non-Delinquent **5	405,670	\$ 47,173,870	\$ 14,922,520	\$ 657,788	\$ 1,164	\$ 332,432	\$ 11,775,347	\$ 74,863,121
Credit Balances **6	61,768	\$ (21,096,428)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,096,428)
Total		\$ 257,613,796	\$ 132,608,830	\$ 74,164,091	\$ 17,857,479	\$ 30,918,224	\$ 60,631,888	\$ 573,789,055

**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, May 2026 and April 2026

Category	May 2026	April 2026	1 Month Difference
Bankrupt	\$ 3,492,012	\$ 3,517,187	\$ (25,175)
Vacant	\$ 481,127	\$ 481,337	\$ (210)
TAP **3	\$ 44,181,465	\$ 43,946,038	\$ 235,427
WRAP **1	\$ 2,129	\$ 2,110	\$ 19
City, Including 820	\$ 62,630,243	\$ 57,467,170	\$ 5,163,072
Agency and Help Loan re	\$ 25,742,488	\$ 26,159,661	\$ (417,173)
Delinquent **2	\$ 383,492,899	\$ 378,220,361	\$ 5,272,538
Non-Delinquent **2	\$ 74,863,121	\$ 69,134,469	\$ 5,728,652
Credit Balances **2	\$ (21,096,428)	\$ (20,666,092)	\$ (430,336)
Total	\$ 573,789,055	\$ 558,262,240	\$ 15,526,815

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

Category	May 2026	May 2025	1 Year Difference
Bankrupt	\$ 3,492,012	\$ 3,061,889	\$ 430,123
Vacant	\$ 481,127	\$ 490,313	\$ (9,186)
TAP **3	\$ 44,181,465	\$ 44,578,802	\$ (397,337)
WRAP **1	\$ 2,129	\$ 7,653	\$ (5,525)
City, Including 820	\$ 62,630,243	\$ 54,872,946	\$ 7,757,296
Agency and Help Loan re	\$ 25,742,488	\$ 24,505,324	\$ 1,237,164
Delinquent **2	\$ 383,492,899	\$ 348,778,582	\$ 34,714,316
Non-Delinquent **2	\$ 74,863,121	\$ 61,251,170	\$ 13,611,952
Credit Balances **2	\$ (21,096,428)	\$ (19,506,062)	\$ (1,590,367)
Total	\$ 573,789,055	\$ 518,040,619	\$ 55,748,436

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, May 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	175,978	\$ 30,986,571	\$ 9,904,329	\$ 6,573,312	\$ 1,302,303	\$ 499,451	\$ 2,864,942	\$ 52,130,909
4 to 6 months	93,645	\$ 15,788,231	\$ 6,218,376	\$ 4,357,987	\$ 1,188,965	\$ 177,089	\$ 3,104,193	\$ 30,834,841
7 to 12 months	78,423	\$ 20,820,464	\$ 10,213,327	\$ 7,166,062	\$ 1,858,289	\$ 2,588,302	\$ 5,888,369	\$ 48,534,812
More than 1 year - 2 years	61,814	\$ 26,528,516	\$ 14,425,383	\$ 10,896,471	\$ 3,024,748	\$ 71,087	\$ 7,223,163	\$ 62,169,368
More than 2 years - 5 years	51,022	\$ 33,833,091	\$ 24,464,146	\$ 18,993,607	\$ 4,636,209	\$ 170,302	\$ 10,899,137	\$ 92,996,493
More than 5 years	38,737	\$ 27,188,068	\$ 31,221,403	\$ 19,877,225	\$ 3,046,787	\$ 1,118,037	\$ 14,375,038	\$ 96,826,476
Total		\$ 155,144,940	\$ 96,446,964	\$ 67,864,664	\$ 15,057,301	\$ 4,624,268	\$ 44,354,842	\$ 383,492,899

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, May 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	\$ 81,489	\$ 11,310,569	\$ 2,639,977	\$ 612,153	\$ 18,813	\$ 49,037	\$ 1,684,960	\$ 16,315,509
4 to 6 months	\$ 16,893	\$ 7,978,757	\$ 1,796,105	\$ 603,677	\$ 49,135	\$ 32,022	\$ 2,229,043	\$ 12,688,739
7 to 12 months	\$ 19,101	\$ 12,780,067	\$ 3,697,813	\$ 1,328,792	\$ 328,665	\$ 343,642	\$ 4,024,470	\$ 22,503,448
More than 1 year - 2 years	\$ 17,137	\$ 22,690,575	\$ 7,377,954	\$ 3,109,526	\$ 1,235,486	\$ 126,896	\$ 6,812,392	\$ 41,352,830
More than 2 years - 5 years	\$ 23,993	\$ 39,959,770	\$ 18,020,435	\$ 10,133,333	\$ 3,900,273	\$ 695,367	\$ 11,708,444	\$ 84,417,624
More than 5 years	\$ 38,737	\$ 60,425,202	\$ 62,914,680	\$ 52,077,183	\$ 9,524,928	\$ 3,377,304	\$ 17,895,533	\$ 206,214,749
Total	\$ 197,350	\$ 155,144,940	\$ 96,446,964	\$ 67,864,664	\$ 15,057,301	\$ 4,624,268	\$ 44,354,842	\$ 383,492,899

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.