

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,481	\$ 1,681,118	\$ 725,596	\$ 553,458	\$ 129,838	\$ 83,915	\$ 384,465	\$ 3,558,390
Vacant	620	\$ 40,996	\$ 4,909	\$ 155,548	\$ 22,027	\$ 256,650	\$ 841	\$ 480,971
TAP **3	61,706	\$ 27,106,148	\$ 6,455,630	\$ 3,680,800	\$ 2,115,774	\$ 228,517	\$ 3,621,663	\$ 43,204,221
WRAP **3	2	\$ 1,729	\$ 353	\$ 45	\$ -	\$ -	\$ 2	\$ 2,129
City, Including 820 **7	1,545	\$ 52,711,958	\$ 15,383,543	\$ 1,020	\$ -	\$ 437	\$ 1,373,258	\$ 69,470,215
Agency and Help Loan receivable	13,554	\$ -	\$ -	\$ 204,087	\$ 364,791	\$ 25,881,184	\$ (235,228)	\$ 26,213,972
Delinquent	196,288	\$ 154,234,155	\$ 94,780,600	\$ 67,258,463	\$ 14,585,127	\$ 4,768,888	\$ 43,956,056	\$ 379,583,209
Non-Delinquent **5	397,656	\$ 47,360,493	\$ 14,610,741	\$ 978,025	\$ 422	\$ 203,146	\$ 9,134,480	\$ 72,287,307
Credit Balances **6	61,282	\$ (20,697,655)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,697,655)
Total		\$ 262,438,942	\$ 131,961,372	\$ 72,831,446	\$ 17,217,978	\$ 31,422,737	\$ 58,235,538	\$ 574,102,760

**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, June 2026 and May 2026

Category	June 2026	May 2026	1 Month Difference
Bankrupt	\$ 3,558,390	\$ 3,492,012	\$ 66,378
Vacant	\$ 480,971	\$ 481,127	\$ (156)
TAP **3	\$ 43,204,221	\$ 44,181,465	\$ (977,244)
WRAP **1	\$ 2,129	\$ 2,129	\$ 0
City, Including 820	\$ 69,470,215	\$ 62,630,243	\$ 6,839,973
Agency and Help Loan re	\$ 26,213,972	\$ 25,742,488	\$ 471,485
Delinquent **2	\$ 379,583,209	\$ 383,492,899	\$ (3,909,689)
Non-Delinquent **2	\$ 72,287,307	\$ 74,863,121	\$ (2,575,814)
Credit Balances **2	\$ (20,697,655)	\$ (21,096,428)	\$ 398,774
Total	\$ 574,102,760	\$ 573,789,055	\$ 313,705

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

Category	June 2026	June 2025	1 Year Difference
Bankrupt	\$ 3,558,390	\$ 2,983,659	\$ 574,731
Vacant	\$ 480,971	\$ 487,140	\$ (6,169)
TAP **3	\$ 43,204,221	\$ 44,297,015	\$ (1,092,794)
WRAP **1	\$ 2,129	\$ 3,159	\$ (1,030)
City, Including 820	\$ 69,470,215	\$ 59,701,524	\$ 9,768,691
Agency and Help Loan re	\$ 26,213,972	\$ 24,818,005	\$ 1,395,968
Delinquent **2	\$ 379,583,209	\$ 349,479,470	\$ 30,103,740
Non-Delinquent **2	\$ 72,287,307	\$ 65,437,928	\$ 6,849,379
Credit Balances **2	\$ (20,697,655)	\$ (20,036,990)	\$ (660,665)
Total	\$ 574,102,760	\$ 527,170,910	\$ 46,931,850

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, June 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	175,293	\$ 29,213,102	\$ 9,865,842	\$ 6,821,944	\$ 1,263,109	\$ 674,966	\$ 4,315,337	\$ 52,154,299
4 to 6 months	93,799	\$ 17,363,956	\$ 6,297,062	\$ 4,288,362	\$ 1,155,582	\$ 186,866	\$ 2,073,452	\$ 31,365,281
7 to 12 months	76,857	\$ 20,445,057	\$ 9,847,577	\$ 7,054,399	\$ 1,800,333	\$ 2,531,618	\$ 5,197,369	\$ 46,876,353
More than 1 year - 2 years	61,086	\$ 26,629,055	\$ 14,348,125	\$ 10,770,443	\$ 2,936,084	\$ 107,246	\$ 6,894,601	\$ 61,685,554
More than 2 years - 5 years	50,260	\$ 33,651,393	\$ 24,010,561	\$ 19,105,013	\$ 4,486,738	\$ 139,762	\$ 11,292,381	\$ 92,685,851
More than 5 years	38,151	\$ 26,931,592	\$ 30,411,434	\$ 19,218,302	\$ 2,943,281	\$ 1,128,431	\$ 14,182,915	\$ 94,815,872
Total		\$ 154,234,155	\$ 94,780,600	\$ 67,258,463	\$ 14,585,127	\$ 4,768,888	\$ 43,956,056	\$ 379,583,209

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, June 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	\$ 80,661	\$ 9,888,305	\$ 2,581,992	\$ 558,137	\$ 12,713	\$ 44,477	\$ 3,315,988	\$ 16,401,612
4 to 6 months	\$ 18,365	\$ 8,995,529	\$ 1,869,480	\$ 635,761	\$ 37,565	\$ 25,809	\$ 1,667,154	\$ 13,231,298
7 to 12 months	\$ 18,249	\$ 12,052,066	\$ 3,634,667	\$ 1,300,728	\$ 285,644	\$ 353,058	\$ 3,853,619	\$ 21,479,781
More than 1 year - 2 years	\$ 16,944	\$ 22,912,748	\$ 7,146,390	\$ 3,130,121	\$ 1,141,119	\$ 165,783	\$ 5,571,320	\$ 40,067,480
More than 2 years - 5 years	\$ 23,918	\$ 40,360,343	\$ 18,411,260	\$ 10,294,340	\$ 3,810,522	\$ 739,955	\$ 11,962,851	\$ 85,579,272
More than 5 years	\$ 38,151	\$ 60,025,164	\$ 61,136,811	\$ 51,339,377	\$ 9,297,565	\$ 3,439,806	\$ 17,585,125	\$ 202,823,765
Total	\$ 196,288	\$ 154,234,155	\$ 94,780,600	\$ 67,258,463	\$ 14,585,127	\$ 4,768,888	\$ 43,956,056	\$ 379,583,209

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.