

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,523	\$ 1,809,423	\$ 859,371	\$ 639,913	\$ 147,508	\$ 83,248	\$ 386,286	\$ 3,925,750
Vacant	618	\$ 40,996	\$ 4,909	\$ 155,149	\$ 21,987	\$ 256,650	\$ 841	\$ 480,532
TAP **3	60,674	\$ 27,007,622	\$ 6,414,418	\$ 3,659,977	\$ 2,225,969	\$ 223,588	\$ 3,602,252	\$ 43,133,873
WRAP **3	2	\$ 1,738	\$ 354	\$ 45	\$ -	\$ -	\$ 2	\$ 2,139
City, Including 820 **7	1,508	\$ 5,971,619	\$ 1,263,759	\$ 1,052	\$ -	\$ 437	\$ (62,413)	\$ 7,174,454
Agency and Help Loan receivable	13,374	\$ -	\$ -	\$ 202,271	\$ 428,189	\$ 25,384,206	\$ (224,242)	\$ 25,789,553
Delinquent	196,737	\$ 153,360,406	\$ 94,948,649	\$ 67,391,739	\$ 14,218,240	\$ 4,798,157	\$ 45,263,552	\$ 379,980,664
Non-Delinquent **5	364,916	\$ 48,300,898	\$ 13,449,513	\$ 765,990	\$ 1,556,200	\$ 175,584	\$ 7,696,285	\$ 71,944,470
Credit Balances **6	63,732	\$ (21,376,557)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,376,557)
Total		\$ 215,116,147	\$ 116,940,972	\$ 72,816,135	\$ 18,598,094	\$ 30,921,870	\$ 56,662,563	\$ 511,054,877

**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, July 2026 and June 2026

Category	July 2026	June 2026	1 Month Difference
Bankrupt	\$ 3,925,750	\$ 3,558,390	\$ 367,360
Vacant	\$ 480,532	\$ 480,971	\$ (439)
TAP **3	\$ 43,133,873	\$ 43,204,221	\$ (70,348)
WRAP **1	\$ 2,139	\$ 2,129	\$ 10
City, Including 820	\$ 7,174,454	\$ 69,470,215	\$ (62,295,761)
Agency and Help Loan re	\$ 25,789,553	\$ 26,213,972	\$ (424,420)
Delinquent **2	\$ 379,980,664	\$ 379,583,209	\$ 397,454
Non-Delinquent **2	\$ 71,944,470	\$ 72,287,307	\$ (342,837)
Credit Balances **2	\$ (21,376,557)	\$ (20,697,655)	\$ (678,902)
Total	\$ 511,054,877	\$ 574,102,760	\$ (63,047,883)

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

Category	July 2026	July 2025	1 Year Difference
Bankrupt	\$ 3,925,750	\$ 3,594,318	\$ 331,432
Vacant	\$ 480,532	\$ 486,589	\$ (6,057)
TAP **3	\$ 43,133,873	\$ 44,418,079	\$ (1,284,206)
WRAP **1	\$ 2,139	\$ 3,228	\$ (1,090)
City, Including 820	\$ 7,174,454	\$ 7,588,736	\$ (414,282)
Agency and Help Loan re	\$ 25,789,553	\$ 24,935,335	\$ 854,218
Delinquent **2	\$ 379,980,664	\$ 350,792,556	\$ 29,188,108
Non-Delinquent **2	\$ 71,944,470	\$ 63,316,393	\$ 8,628,078
Credit Balances **2	\$ (21,376,557)	\$ (19,821,539)	\$ (1,555,018)
Total	\$ 511,054,877	\$ 475,313,695	\$ 35,741,182

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, July 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	176,010	\$ 27,761,876	\$ 10,063,309	\$ 6,728,258	\$ 1,303,175	\$ 695,579	\$ 5,625,617	\$ 52,177,813
4 to 6 months	93,608	\$ 17,786,384	\$ 6,261,330	\$ 4,480,678	\$ 1,120,822	\$ 184,401	\$ 2,296,420	\$ 32,130,035
7 to 12 months	76,537	\$ 21,661,310	\$ 10,040,631	\$ 7,301,001	\$ 1,736,098	\$ 2,553,332	\$ 4,868,078	\$ 48,160,450
More than 1 year - 2 years	60,526	\$ 26,554,219	\$ 14,341,725	\$ 10,787,086	\$ 2,828,705	\$ 108,507	\$ 7,154,284	\$ 61,774,526
More than 2 years - 5 years	49,102	\$ 32,962,807	\$ 23,861,806	\$ 18,871,215	\$ 4,348,064	\$ 139,590	\$ 11,019,034	\$ 91,202,517
More than 5 years	37,971	\$ 26,633,810	\$ 30,379,848	\$ 19,223,501	\$ 2,881,376	\$ 1,116,749	\$ 14,300,120	\$ 94,535,323
Total		\$ 153,360,406	\$ 94,948,649	\$ 67,391,739	\$ 14,218,240	\$ 4,798,157	\$ 45,263,552	\$ 379,980,664

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, July 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	\$ 81,711	\$ 9,822,085	\$ 2,637,758	\$ 556,826	\$ 4,749	\$ 33,193	\$ 4,124,327	\$ 17,178,937
4 to 6 months	\$ 18,310	\$ 7,535,018	\$ 1,978,909	\$ 605,721	\$ 34,610	\$ 34,685	\$ 1,899,253	\$ 12,088,195
7 to 12 months	\$ 18,328	\$ 13,583,315	\$ 3,711,949	\$ 1,375,769	\$ 259,807	\$ 359,280	\$ 3,888,706	\$ 23,178,825
More than 1 year - 2 years	\$ 17,111	\$ 22,845,141	\$ 7,125,259	\$ 3,144,262	\$ 1,072,875	\$ 86,760	\$ 5,877,169	\$ 40,151,466
More than 2 years - 5 years	\$ 23,306	\$ 40,357,116	\$ 18,420,249	\$ 10,351,991	\$ 3,667,362	\$ 813,185	\$ 11,669,478	\$ 85,279,384
More than 5 years	\$ 37,971	\$ 59,217,731	\$ 61,074,525	\$ 51,357,170	\$ 9,178,838	\$ 3,471,054	\$ 17,804,620	\$ 202,103,856
Total	\$ 196,737	\$ 153,360,406	\$ 94,948,649	\$ 67,391,739	\$ 14,218,240	\$ 4,798,157	\$ 45,263,552	\$ 379,980,664

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.