

City of Philadelphia - Department of Revenue  
Table 1: Water Receivables, March 2025

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,267	\$ 1,381,540	\$ 605,447	\$ 562,130	\$ 88,218	\$ 79,717	\$ 279,089	\$ 2,996,141
Vacant	659	\$ 41,474	\$ 5,070	\$ 161,714	\$ 23,227	\$ 260,755	\$ 846	\$ 493,085
TAP **3	58,513	\$ 26,475,367	\$ 6,261,621	\$ 5,504,413	\$ 2,283,202	\$ 237,192	\$ 3,632,819	\$ 44,386,226
WRAP **3	5	\$ 5,262	\$ 1,937	\$ 259	\$ 106	\$ -	\$ 2	\$ 7,566
City, Including 820 **7	1,578	\$ 34,976,551	\$ 10,802,614	\$ 803	\$ -	\$ 12,894	\$ (10,256)	\$ 45,782,606
Agency and Help Loan receivable	13,246	\$ -	\$ -	\$ 229,723	\$ 334,085	\$ 23,893,228	\$ (191,624)	\$ 24,259,146
Delinquent	199,969	\$ 136,880,403	\$ 90,795,783	\$ 61,745,000	\$ 12,716,030	\$ 1,995,728	\$ 40,563,777	\$ 344,696,631
Non-Delinquent **5	400,511	\$ 39,882,608	\$ 14,262,047	\$ 658,042	\$ 1,232	\$ 62,579	\$ 7,277,458	\$ 62,143,967
Credit Balances **6	59,919	\$ (19,333,407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,333,407)
<b>Total</b>		<b>\$ 220,309,797</b>	<b>\$ 122,734,520</b>	<b>\$ 68,862,084</b>	<b>\$ 15,446,101</b>	<b>\$ 26,542,092</b>	<b>\$ 51,552,112</b>	<b>\$ 505,431,962</b>

\*\*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, March 2025 and February 2025

Category	March 2025	February 2025	1 Month Difference
Bankrupt	\$ 2,996,141	\$ 3,135,869	\$ (139,728)
Vacant	\$ 493,085	\$ 495,059	\$ (1,973)
TAP **3	\$ 44,386,226	\$ 44,939,477	\$ (553,251)
WRAP **1	\$ 7,566	\$ 7,465	\$ 101
City, Including 820	\$ 45,782,606	\$ 41,415,630	\$ 4,366,975
Agency and Help Loan receivable	\$ 24,259,146	\$ 24,640,772	\$ (381,626)
Delinquent **2	\$ 344,696,631	\$ 343,050,788	\$ 1,645,843
Non-Delinquent **2	\$ 62,143,967	\$ 71,004,739	\$ (8,860,772)
Credit Balances **2	\$ (19,333,407)	\$ (19,383,725)	\$ 50,317
<b>Total</b>	<b>\$ 505,431,962</b>	<b>\$ 509,306,075</b>	<b>\$ (3,874,113)</b>

Table 3: Comparison of Total Water Receivables, March 2025 and March 2024

Category	March 2025	March 2024	1 Year Difference
Bankrupt	\$ 2,996,141	\$ 3,348,942	\$ (352,802)
Vacant	\$ 493,085	\$ 515,602	\$ (22,516)
TAP **3	\$ 44,386,226	\$ 43,160,040	\$ 1,226,187
WRAP **1	\$ 7,566	\$ 14,473	\$ (6,907)
City, Including 820	\$ 45,782,606	\$ 40,260,449	\$ 5,522,157
Agency and Help Loan receivable	\$ 24,259,146	\$ 22,173,213	\$ 2,085,933
Delinquent **2	\$ 344,696,631	\$ 324,095,262	\$ 20,601,369
Non-Delinquent **2	\$ 62,143,967	\$ 57,478,664	\$ 4,665,303
Credit Balances **2	\$ (19,333,407)	\$ (18,997,729)	\$ (335,678)
<b>Total</b>	<b>\$ 505,431,962</b>	<b>\$ 472,048,916</b>	<b>\$ 33,383,046</b>

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.

**City of Philadelphia - Department of Revenue**  
**Table 4: Aging of Delinquent Accounts, March 2025**

Category of each delinquent bill **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
<b>3 months or less</b>	174,750	\$ 25,788,927	\$ 9,233,045	\$ 5,527,867	\$ 1,154,734	\$ 102,186	\$ 4,259,745	\$ 46,066,503
<b>4 to 6 months</b>	95,480	\$ 14,633,402	\$ 6,072,853	\$ 3,532,491	\$ 934,775	\$ 69,494	\$ 2,194,549	\$ 27,437,565
<b>7 to 12 months</b>	78,254	\$ 16,868,144	\$ 8,779,349	\$ 6,365,409	\$ 1,989,237	\$ 85,889	\$ 3,966,625	\$ 38,054,653
<b>More than 1 year - 2 years</b>	62,001	\$ 20,942,398	\$ 13,022,205	\$ 9,697,029	\$ 2,420,777	\$ 61,363	\$ 5,534,134	\$ 51,677,905
<b>More than 2 years - 5 years</b>	50,498	\$ 31,124,918	\$ 23,059,212	\$ 11,543,369	\$ 3,739,395	\$ 149,613	\$ 9,414,864	\$ 79,031,410
<b>More than 5 years</b>	43,411	\$ 27,522,614	\$ 30,629,121	\$ 25,078,835	\$ 2,477,113	\$ 1,527,182	\$ 15,193,860	\$ 102,428,596
<b>Total</b>		<b>\$ 136,880,403</b>	<b>\$ 90,795,783</b>	<b>\$ 61,745,000</b>	<b>\$ 12,716,030</b>	<b>\$ 1,995,728</b>	<b>\$ 40,563,777</b>	<b>\$ 344,696,631</b>

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, March 2025

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	79,381	\$ 10,197,339	\$ 2,292,675	\$ 462,364	\$ 10,290	\$ 67,549	\$ 2,715,911	\$ 15,746,129
4 to 6 months	18,421	\$ 7,704,370	\$ 1,962,823	\$ 522,779	\$ 36,036	\$ 35,588	\$ 1,655,264	\$ 11,916,860
7 to 12 months	18,179	\$ 11,696,917	\$ 3,459,681	\$ 1,154,175	\$ 251,455	\$ 67,229	\$ 3,590,635	\$ 20,220,093
More than 1 year - 2 years	18,325	\$ 17,706,890	\$ 6,641,961	\$ 2,527,057	\$ 974,076	\$ 87,680	\$ 5,096,755	\$ 33,034,419
More than 2 years - 5 years	22,252	\$ 30,396,324	\$ 14,582,021	\$ 7,023,693	\$ 2,802,271	\$ 130,985	\$ 9,744,489	\$ 64,679,785
More than 5 years	43,411	\$ 59,178,563	\$ 61,856,621	\$ 50,054,932	\$ 8,641,902	\$ 1,606,697	\$ 17,760,723	\$ 199,099,346
<b>Total</b>	<b>199,969</b>	<b>\$ 136,880,403</b>	<b>\$ 90,795,783</b>	<b>\$ 61,745,000</b>	<b>\$ 12,716,030</b>	<b>\$ 1,995,728</b>	<b>\$ 40,563,777</b>	<b>\$ 344,696,631</b>

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.