

ROCKAWAY VALLEY REGIONAL
SEWERAGE AUTHORITY
SCHEDULE OF THREE YEAR AVERAGE AND
SINGLE CURRENT YEAR DAILY
WASTEWATER METER READINGS
AND CHARGES TO EACH PARTICIPATING
MUNICIPALITY FOR THE PERIOD ENDED
SEPTEMBER 30, 2025, 2024 and 2023



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Chairman and Commissioners of the
Rockaway Valley Regional Sewerage Authority
99 Green Bank Road
Boonton, New Jersey 07005

Ladies and Gentlemen:

We have applied certain agreed-upon procedures, as discussed below, with respect to the schedule of three year average, and single current year, daily wastewater meter readings and charges to each participating municipality of the Rockaway Valley Regional Sewerage Authority (the "Authority") for the twelve-month period ended September 30, 2025, 2024 and 2023. It should be noted that on November 14, 2002 the Authority passed a resolution amending the user charge system basis of preparing annual user charges. The methodology of calculation changed from a one year actual annual flow to a three year actual flow for purposes of calculating the distribution of budgeted costs to the participants. The Authority has also included calculations based on one year actual annual flow, which was the previous method prior to the November 14, 2002 resolution.

During the 2025 fiscal year, the Authority reexamined meter readings and flow rates for all municipalities. It was concluded that the 2025 municipal flow data the Authority requested contained inconsistencies and conditions that required adjustment. The Authority requested that the Authority Engineers, One Water Consulting LLC, perform a thorough review of FY 2025 meter data and make necessary adjustments for missing or inaccurate data.

One Water Consulting LLC performed a review of the system flow meter data and UCS formula calculations for the period October 1, 2024 through September 30, 2025. One Water Consulting LLC encountered instances where adjustments to the flow data had to be made, which were detailed in their flow meter adjustment report dated November 17, 2025. This report explained the methods applied when adjusting flow data, which often depended on the circumstances surrounding the errors in captured flow. Adjustments were necessary primarily due to missing data or gross errors in meter readings.

These formulas were utilized in the calculation for the participants' credit or additional charge for the year ending September 30, 2025. In addition to utilizing the three year average flow to calculate participants' credit or additional charge, the Authority utilized the current year flow to calculate participants' credit or charge for the year ending September 30, 2025 (see Schedules 1 and 2 of the report).



The Authority is allocating budgeted costs as operating, maintenance, repair and upkeep expenses under paragraph 6(c) of the Stipulation of Settlement Agreement dated August 17, 1984 (see Attachment 1 of the report).

This report is solely for your information and is not to be referred to or distributed for any purpose to anyone who is not a member of the Board of the Authority or management of the participating municipalities. The procedures we performed are summarized as follows:

- a) We obtained from management the daily flows and meter readings, the meter reading and meter flow data adjustments prepared by One Water Consulting LLC, the monthly flow calculation worksheets and a schedule of adjusted weighted average daily flow for the period October 1, 2024 to September 30, 2025.
- b) We compared the adjusted meter flow data prepared by One Water Consulting LLC to the wastewater flow calculation metered flow and adjusted unmetered units worksheet.
- c) We agreed the weighted average daily flows used to allocate the original budgeted 2025 sewer charges to each participating municipality to the actual three year average and single current year daily flows of the participating municipalities for the three year period ending September 30, 2025, 2024 and 2023 and the one year period ended September 30, 2025, respectively.
- d) We reviewed the calculation by recalculating the schedule of adjusted weighted average daily flow by multiplying the number of days in the month and the millions of gallons per day for each participating municipality. We reviewed the calculation of twelve months of flow for the period October 1, 2024 to September 30, 2025. After obtaining a total for each municipality for the period, we reviewed the percentage applicable to each participating municipality.
- e) We agreed the total budgeted 2025 sewer charges of \$11,463,423 to the budget submitted to the Division of Local Government Services and allocated the total to each of the participating municipalities based on the three year actual weighted average and single current year daily flow for the three year period ending September 30, 2025, 2024 and 2023 and year ended September 30, 2025, respectively.
- f) We reviewed the calculation by recalculating the credit or additional charge due to or from each participating municipality or Jersey City.
- g) We reviewed the average of the actual flows for the years ended September 30, 2025, 2024 and 2023.

Chairman and Commissioners of the
Rockaway Valley Regional Sewerage Authority
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Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards generally accepted in the United States of America, we do not express an opinion on the Schedule of Three Year Average Daily Wastewater Meter Readings and Charges to Each Participating Municipality for the three year period ended September 30, 2025, 2024 and 2023 or the Schedule of One Year Actual Daily Wastewater Meter Readings and Charges to Each Participating Municipality for the period ended September 30, 2025. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the schedule might require adjustments.

This report relates only to items specified above and does not extend to any financial statements of the Rockaway Valley Regional Sewerage Authority taken as a whole.

Very truly yours,

Wielkoltz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants

Rockaway Valley Regional Sewerage Authority
Schedule of Three Year Average Daily Wastewater Meter Readings
And Charges To Each Participating Municipality For The Period Ended
Three Years Ended September 30, 2025, 2024, and 2023

Participant	Budget		Actual		Budget			Actual			(Credit)/ Additional Charge
	Three Years Average		Three Years Average		Estimated Charges			Adjusted Charges			
	Average Daily Flow (Gallons)	Percentage of Total Average Daily Flow	Average Daily Flow (Gallons)	Percentage of Total Average Daily Flow	Total	Jersey City	Municipalities	Total	Jersey City	Municipalities	
Town of Boonton	889,608	8.627%	1,028,914	9.997%	\$1,018,655	\$575,606	\$443,049	\$1,180,424	\$576,680	\$603,744	\$160,695
Boonton Township	120,920	1.173%	118,498	1.151%	\$138,461	\$49,207	\$89,254	\$135,947	\$49,299	\$86,648	(\$2,605)
Township of Denville	1,733,994	16.815%	1,700,223	16.519%	\$1,985,528	\$820,496	\$1,165,032	\$1,950,585	\$822,028	\$1,128,557	(\$36,474)
Town of Dover	2,300,138	22.305%	2,407,739	23.393%	\$2,633,797	\$1,630,694	\$1,003,104	\$2,762,284	\$1,633,737	\$1,128,547	\$125,444
Randolph Township	935,999	9.076%	899,418	8.738%	\$1,071,776	\$247,179	\$824,597	\$1,031,859	\$247,640	\$784,219	(\$40,377)
Rockaway Borough	857,001	8.310%	744,088	7.229%	\$981,318	\$611,081	\$370,237	\$853,657	\$612,221	\$241,435	(\$128,802)
Rockaway Township	2,334,554	22.638%	2,328,771	22.626%	\$2,673,206	\$651,133	\$2,022,073	\$2,671,688	\$652,348	\$2,019,340	(\$2,733)
Victory Gardens	217,758	2.112%	219,764	2.135%	\$249,346	\$109,857	\$139,489	\$252,125	\$110,062	\$142,062	\$2,574
Borough of Wharton	922,365	8.944%	845,220	8.212%	\$1,056,164	\$454,306	\$601,858	\$969,681	\$455,153	\$514,527	(\$87,331)
Total	10,312,337	100.000%	10,292,635	100.000%	\$11,808,250	\$5,149,559	\$6,658,691	\$11,808,250	\$5,159,169	\$6,649,081	(\$9,611)

(A)

(B)

(C)

(A)

(B)

(C)

(C)

(A) Based on The Average of The Actual Flows For The Year of 24, 23, 22

(B) Based on The Average of The Actual Flows For The Year of 25, 24, 23

(C) Allocated Based on Stipulation of Settlement.

Rockaway Valley Regional Sewerage Authority
Schedule of One Year Actual Daily Wastewater Meter Readings
And Charges To Each Participating Municipality For The Period Ended
One Year Ended September 30, 2025

Participant	Budget		Actual		Budget			Actual			(Credit)/ Additional Charge	
	One Year Daily Average		One Year Daily Average		Estimated Charges			Adjusted Charges				
	Daily Flow (Gallons)	Percentage of Total Average Daily Flow	Average Daily Flow (Gallons)	Percentage of Total Average Daily Flow	Total	Jersey City	Municipalities	Total	Jersey City	Municipalities		
Town of Boonton	1,308,480	11.414%	998,912	10.719%	\$1,347,840	\$517,868	\$829,972	\$1,265,753	\$633,759	\$631,994	(\$197,978)	
Boonton Township	131,025	1.143%	106,768	1.146%	\$134,966	\$44,271	\$90,695	\$135,289	\$54,178	\$81,111	(\$9,584)	
Township of Denville	1,810,992	15.798%	1,604,227	17.215%	\$1,865,468	\$738,193	\$1,127,275	\$2,032,767	\$903,390	\$1,129,377	\$2,102	
Town of Dover	2,628,750	22.932%	2,211,308	23.729%	\$2,707,824	\$1,467,120	\$1,240,705	\$2,802,018	\$1,795,440	\$1,006,578	(\$234,127)	
Randolph Township	1,013,855	8.844%	808,482	8.676%	\$1,044,352	\$222,384	\$821,968	\$1,024,453	\$272,151	\$752,302	(\$69,666)	
Rockaway Borough	921,623	8.040%	485,979	5.215%	\$949,346	\$549,784	\$399,562	\$615,799	\$672,818	(\$57,018)	(\$456,580)	
Rockaway Township	2,487,341	21.698%	2,208,926	23.704%	\$2,562,162	\$585,818	\$1,976,343	\$2,799,000	\$716,916	\$2,082,084	\$105,740	
Victory Gardens	239,456	2.089%	198,734	2.133%	\$246,659	\$98,838	\$147,821	\$251,822	\$120,956	\$130,866	(\$16,955)	
Borough of Wharton	921,901	8.042%	695,547	7.464%	\$949,632	\$408,734	\$540,898	\$881,349	\$500,203	\$381,146	(\$159,752)	
Total	11,463,423	100.000%	9,318,883	100.000%	\$11,808,250	\$4,633,010	\$7,175,240	\$11,808,250	\$5,669,811	\$6,138,439	(\$1,036,802)	
	(A)				(B)				(C)			

(A)

(B)

(C)

(C)

(A) Based on The Actual Flows For The Year of 24

(B) Based on The Actual Flows For The Year of 25

(C) Allocated Based on Stipulation of Settlement.

ATTACHMENT I

having submitted Answers thereto; and

WHEREAS, Jersey City, the Authority and all other Defendants have adopted formal resolutions approving the basic terms of the settlement herein set forth.

NOW THEREFORE IT IS HEREBY AGREED AND STIPULATED by the respective parties through their duly appointed legal counsel, that the Stipulation be amended as follows:

1. Paragraph 6 of the Stipulation shall be amended to read as follows:

6. Jersey City shall pay over to the Authority, at such time as shall be determined by the Authority, the following amounts:

(a) A capital or principal amount equivalent to an amount that bears the same ratio to the total and complete local cost of the project that 4.5 million gallons per day bears to the total daily treatment capacity of the New Treatment Facilities, (Segments I and II), less Five Hundred Thousand (\$500,000) Dollars,

i.e.: Jersey City Share =

$$\frac{\text{Total Local Cost of Treatment Plant (including Segment II)}}{12 \text{ mgd}} \times 4.5 \text{ mgd} = \$500,000$$

(b) A capital or principal amount equivalent to an amount which bears the same ratio to the total and complete local cost of the New Interceptor that 4.5 million gallons per day bears to the total daily capacity of the New Interceptor.

i.e.: Jersey City Share =

$$\frac{\text{Total Local Cost} \times 4.5 \text{ mgd}}{\text{New Interceptor } 21 \text{ mgd}}$$

(c) An amount which represents Jersey City's share of the operating maintenance, repair and upkeep expenses of the New Treatment Facilities and New Interceptor, bearing the same ratio to the total annual operating, maintenance, repair that 4.5 million gallons per day bears to the average daily plant flow.

i.e.: Jersey City Share =

$$\frac{\text{Total Annual Operation, Repair, Maintenance and Upkeep Expenses} \times 4.5 \text{ mgd}}{\text{Average Daily Plant Flow}}$$