1

RESOLUTION

WHEREAS, as required by law, the Authority performed an audit for the year ending December 31, 2025; and

WHEREAS, the Auditor for the Authority made certain recommendations as specifically noted in the comments and recommendation section of the audit and attached hereto; and

WHEREAS, pursuant to N.J.A.C. 5:31-7.6(i), the Authority is required to adopt a corrective action plan implementing the recommendations of its Auditor; and

WHEREAS, the Authority wishes to address these recommendations and develop and implement the attached corrective action plan; and

NOW THEREFORE BE IT RESOLVED BY THE MEMBERS OF THE NORTH BERGEN MUNICIPAL UTILITIES AUTHORITY, that the attached corrective action plan is hereby adopted and approved by the Authority; and

BE IT FURTHER RESOLVED, that the Executive Director is hereby authorized and directed to take all steps necessary to effectuate the terms of this resolution; and

BE IT FURTHER RESOLVED those copies of this resolution shall be sent to:

1. Jacquelyn A. Suarez, Director, NJDCA
2. Frank Pestana, Executive Director
3. Lori Zoklu, CPA
4. John A. Napolitano, Esq.

Municipal Utilities Authority	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

Recommendation:

Our audit indicated that the Authority does not currently maintain a comprehensive fixed asset ledger to track its capital assets. It is recommended that the Authority should establish and maintain a fixed asset ledger that includes key asset information and is periodically reconciled to the accounting records.

Corrective Action:

The Authority will establish and maintain a comprehensive fixed asset ledger that includes key asset information. The ledger will be updated regularly and periodically reconciled to the accounting records to ensure the completeness and accuracy of capital asset balances.

2

RESOLUTION

WHEREAS, N.J.S.A. 40A:5A-15 requires each Authority to have made an annual audit of its books, accounts, and financial transactions; and

WHEREAS, the Annual Report of Audit for the year 2025 has been filed by a Registered Municipal Accountant with the North Bergen Municipal Utilities Authority as per the requirements of N.J.S.A. 40A:5A-15, and a copy has been received by each member of the governing body; and

WHEREAS, the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs, as per R.S. 52:27BB-52; and

WHEREAS, the Local Finance Board has promulgated a regulation requiring that the governing body of each Authority shall, by resolution, certify to the Local Finance Board of the State of New Jersey that all members of the governing body has reviewed the annual audit and specifically the sections of the annual audit entitled:

Comments

Recommendations

and,

WHEREAS, the members of the governing body have personally reviewed, as a minimum, the Annual Report of Audit and specifically, the section of the annual audit entitled:

Comments

Recommendations

as evidenced by the Group Affidavit from the governing body; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board; and

WHEREAS, failure to comply with the promulgations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52 to wit:

R.S. 52:27BB-52 – "A local officer or member of a local governing body, who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provision of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars ($1,000) or imprisoned for not more than one year, or both, in addition shall forfeit his office."

NOW THEREFORE BE IT RESOLVED BY THE MEMBERS OF THE NORTH BERGEN MUNICIPAL UTILITIES AUTHORITY, COUNTY OF HUDSON, that it has complied with the promulgation of the Local Finance Board of the State of New Jersey dated July 30, 1968 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

Municipal Utilities Authority

	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

GROUP AFFIDAVIT FORM
CERTIFICATION OF GOVERNING BODY

STATE OF NEW JERSEY]
] SS.
COUNTY OF HUDSON]

We, members of the governing body of the North Bergen Municipal Utilities Authority, County of Hudson, of full age, being duly sworn according to law, upon oath depose and say:

1. We are duly elected members of the North Bergen Municipal Utilities Authority;

2. In the performance of our duties, and pursuant to the Local Finance Board of Regulation, we have familiarized ourselves with the contents of the Annual Audit filed with the Authority Clerk pursuant to N.J.S.A. 40A: - 15 for the year 2025;

3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled:

GENERAL COMMENTS
RECOMMENDATIONS

_______________________ L.S.
Salvatore DeSantis

_______________________ L.S.
Frank Piazza

_______________________ L.S.
Felix Henriquez

_______________________ L.S.
Joseph Lombardi

_______________________ L.S.
Ted Goscinski

Sworn to and subscribed before me
this 12h day of August, 2026

____
Maria I. Hernandez, Clerk

3

RESOLUTION

WHEREAS, the Authority has a need for Laboratory Testing Services; and

WHEREAS, the quote from of Garden State Laboratories, for laboratory testing services at an estimated cost of $13,897.00 per year for a two-year period from August 1, 2026 to July 31, 2028 has been awarded because the initial Lab Services did not meet our requirements for analytical testing; and

WHEREAS, it is the intention of this Board to award a contract to Garden State Laboratories in the amount as quoted; and

NOW THEREFORE BE IT RESOLVED BY THE MEMBERS OF THE NORTH BERGEN MUNICIPAL UTILITIES AUTHORITY, that the quote of Garden State Laboratories, 410 Hillside Ave., Hillside, N.J. 07205 for laboratory testing services in the estimated sum of $13,897.00 per year for a two-year period, and that by this Resolution shall serve as a notice to proceed upon the submission of required insurance certificates and a unit price contract to be executed between the parties; and

BE IT FURTHER RESOLVED, that a copy of this Resolution shall be sent to:

1. Garden State Laboratories
2. Frank Pestana, Executive Director
3. Lori Zoklu, CPA
4. John A. Napolitano, Esq.

unicipal Utilities Authority	Yes	No	Not Voting
eSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, CLERK

CERTIFICATION OF FUNDS
ACCOUNT No. 01-00-000-1014
Contracted Amount $ 27,794.00
Date 8-12-2026
BY:
~~CHIEF FINANCIAL OFFICER~~
~~PATRICIA SARTOLI~~
FRANK PESTANA
EXECUTIVE DIRECTOR

4

RESOLUTION

WHEREAS, by previous resolution, the Authority awarded a contract to Boswell Engineering to perform Engineering services; and

WHEREAS, it is the intention and desire of the Board to amend its contract for the period ending December 31, 2026 with Boswell Engineering in an amount not to exceed $40,000.00 for the aforementioned services; and

WHEREAS, a contract for professional services may be let without the requirement for bidding as set forth in the New Jersey Public Contracts Law; and

NOW THEREFORE, BE TI RESOLVED BY THE MEMBERS OF THE NORTH BERGEN MUNICIPAL UTILITIES AUTHORITY, that the Contract with Boswell Engineering, 330 Phillips Avenue, South Hackensack, New Jersey 07606, be and is hereby amended in the amount of $40,000.00 and any work performed in accordance with this Resolution is hereby ratified and approved; and

BE IT FURTHER RESOLVED, that the Clerk be and is hereby authorized and directed to publish a notice of this contract amendment, pursuant to the Local Public Contracts Law; and

BE IT FURTHER RESOLVED, that a copy of this Resolution shall be sent to:

1. Boswell Engineering
2. Frank Pestana, Executive Director
3. Lori Zoklu, CPA
4. John A. Napolitano, Esq.

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

Municipal Utilities Authority

	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

CERTIFICATION OF FUNDS
ACCOUNT No. 01-00-000-1014
Contracted Amount $ 40,000.00
Date 8-12-2026
BY:
~~CHIEF FINANCIAL OFFICER~~
~~PATRICIA BARTOLI~~
FRANK PESTANA
EXECUTIVE DIRECTOR

5

RESOLUTION

WHEREAS, per the 2013 Sewer Revenue Refunding Bonds,, it is necessary to perform wire transfers from Valley National Bank Sewer Revenue account to U.S. Bank Debt Service and Operating account; and

WHEREAS, the Executive Director is authorized and directed to execute the required wire transfers; and

RESOLVED, by the Members of the North Bergen Municipal Utilities Authority in the County of Hudson, State of New Jersey, that the wire transfer in the amount of $1,751,500.00 is hereby approved for payment; and

BE IT FURTHER RESOLVED, that the Acting Clerk to the MUA be and she is hereby authorized and directed to send a certified copy of this resolution to the following:

1. Frank Pestana, Executive Director
2. Lori Zoklu, CPA
3. John Napolitano, Esq.

Municipal Utilities Authority

	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

CERTIFICATION OF FUNDS
ACCOUNT No. 01-00-000-1014
Contracted Amount $ 1,751,500.00
Date 8-12-2026
BY:
~~CHIEF FINANCIAL OFFICER~~
~~PATRICIA BARTOLI~~
FRANK PESTANA
EXECUTIVE DIRECTOR

6

RESOLUTION

RESOLVED, by the Members of the North Bergen Municipal Utilities Authority in the County of Hudson, State of New Jersey, that the following claims in the amount of $2,376,834.92 they are hereby approved for payment if and when funds are available.

SEE ATTACHED LIST

BE IT FURTHER RESOLVED, that the Acting Clerk to the M.U.A. be and she is hereby authorized and directed to send a certified copy of this resolution to the following:

1. Frank Pestana, Executive Director
2. Lori Zoklu, CPA
3. John Napolitano, Esq.

Municipal Utilities Authority

	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

7

RESOLUTION RECOGNIZING AND COMMENDING PATRICIA "PAT" BARTOLI FOR 37 YEARS OF SERVICE TO THE AUTHORITY

WHEREAS, Patricia "Pat" Bartoli served as the Chief Financial Officer of the North Bergen Municipal Utilities Authority from June, 1989 to August 1, 2026 (the "Authority"); and

WHEREAS, throughout an extraordinary 37-year career in public service, Ms. Bartoli has demonstrated exceptional dedication, integrity, and stewardship over the financial health and fiscal integrity of the Authority; and

WHEREAS, during this multi-decade tenure, Ms. Bartoli successfully navigated complex municipal financial landscapes, implemented prudent budgetary management, and secured funding for essential infrastructure and utility improvements benefiting the residents and customers in the Authority's service area; and

WHEREAS, Ms. Bartoli's leadership and deep institutional knowledge have earned the profound respect and admiration of the Board of Commissioners, Authority staff, professional advisors, and the community at large; and

WHEREAS, after 37 years of meritorious service, Ms. Bartoli is officially entering a well-deserved retirement, leaving behind a lasting legacy of public accountability, fiscal stability, and professional excellence.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the North Bergen Municipal Utilities Authority, County of Hudson, State of New Jersey, as follows:

1. The Authority hereby recognizes and formally commends Patricia "Pat" Bartoli for 37 years of exemplary public service.
2. The Authority extends its sincere gratitude and appreciation to Patricia "Pat" Bartoli for her contributions and commitment to the Authority and extends best wishes for good health, happiness, and continued success in all future endeavors.
3. A copy of this Resolution shall be presented to Patricia "Pat" Bartoli as a token of the Authority's appreciation and shall be entered into the Authority's records.
4. A copy of this Resolution shall be sent to:
    a. Frank Pestana, Executive Director
    b. John A. Napolitano, Esq., Authority Attorney
    c. Janet Castro, Township Administrator

DATED: August 12, 2026
ATTEST:

Maria I. Hernandez, Clerk

Municipal Utilities Authority

	Yes	NO	Not Voting
DeSantis	☑	☐	☐
Piazza	☑	☐	☐
Henriquez	☐	☐	☑
Lombardi	☑	☐	☐
Goscinski	☑	☐	☐