

Agenda for the Regular Meeting of **December 10, 2025**

I. Welcome/Opening

- A. Meeting to be called to order by Chairman Gisela Bernal – Castro
- B. Roll Call
- C. Public Speaking
- D. Motion to Approve and/or correct minutes of the **November 12, 2025**.

II. Reports

- A. Financial Reports
- B. Motion to approve replenishment of petty cash in the amount of \$244.00 for the period of October 1, 2025 through November 30, 2025.
- C. Motion for payment of outstanding bills listed in this report from the Executive Director in the amount of \$122,810.61 for **December 10, 2025**.
- D. Carla A. Mazza — Executive Director Reports

III. Communications

IV. Old Business

V. New Business

- A. Adopt 2026 Budget
- B. Award Contracts for Professional Services 2026
- C. Approve the 2026 Parking Authority Meeting Calendar
- D. Executive Officers 2026
- E. Update Phone Stipend Resolution 2026
- F. Resolution Ratifying the Memorandum of Agreement (Union Contract) between the Parking Authority of the City of Elizabeth and the International Union of Operating Engineers (Local 68)
- G. Resolution authorizing the approval of Administrative Salaries.

VI. Adjourn

Please note: Items will be added as warranted prior to scheduled meeting. Any agenda related questions/ inquiries can be forwarded to the Executive Director Carla A. Mazza at cmazza@elizabethparking.org

The Parking Authority of the City of Elizabeth

The regular meeting of the Parking Authority of the City of Elizabeth, New Jersey was held on November 12, 2025 in the Edward S. Sakowicz Administration Building at 233 Commerce Place Elizabeth, NJ 07201. The meeting was called to order at 7:00 PM by Chairman Gisela Bernal – Castro who announced that the regular meeting is listed in the "Annual Notice" as defined by Chapter 231, P.L. 1975, and that copies of the "Annual Notice" have been mailed and/or delivered to the Newark Star Ledger, the Home News and Tribune and posted and filed in the City Clerk's office in compliance with the terms of the "Open Public Meeting Law" Chapter 231, P.L. 1975 on December 12, 2024.

I. Roll Call:

Present:

Chairman Gisela Bernal – Castro

Vice - Chairman Ezzio A. Bustamante Varea

Commissioner Matthew D. Rinaldo

Commissioner Maritza A. Maseda (via teleconference call)

Commissioner John F. Bernal

Commissioner George Hernandez

Commissioner Kelly Taylor

Attendance Roll Call —7 Present

Absent: 0

Also, Counsel John B. Moriarty

Executive Director Carla A. Mazza

Operations Manager Carlos J. Alma

In compliance with the terms of the Open Public Meeting Law, Chairman Gisela Bernal-Castro opened the floor to the members of the public. With no one present to speak, Chairman Gisela Bernal – Castro closed that portion of the meeting.

III. Motions:

- A. A motion was made by Commissioner Matthew D. Rinaldo and seconded by Vice - Chairman Ezzio A. Bustamante Varea to approve and/or correct minutes of the October 8, 2025 meeting. On a roll call vote, motion carried 6 ayes. Commissioner Kelly Taylor respectfully abstained.
- B. A motion was made by Commissioner Matthew D. Rinaldo and seconded Commissioner George Hernandez to approve the replenishment of Petty Cash. On a roll call vote, motion carried 7 ayes.
- C. A motion was made by Vice - Chairman Ezzio A. Bustamante Varea and seconded by Commissioner George Hernandez to pay the outstanding bills as reported by Executive Director Carla A. Mazza. On a roll call vote, motion carried 7 ayes.

At this time, Robert J. Butvilla CPA., from our auditor, Suplee, Clooney & Company addressed the Commissioners regarding the Audit for the years ended December 31, 2024 and 2023.

D. Resolution # 10-2025 Resolution accepting the Audit for the years ended December 31, 2024 and 2023 and certifying Commissioners' review of audit. (See attached resolution)

A motion was made by Chairman Gisela Bernal – Castro and seconded by Commissioner Kelly Taylor . On a roll call vote, motion carried 7 ayes.

At this time, our accountant, Dave Ciarrocca, addressed the Board about the 2026 Parking Authority Budget.

E. Resolution # 11-2025 Resolution introducing the 2026 Authority Budget to the Department of Community Affairs/ State of New Jersey. (See attached resolution)

A motion was made by Commissioner Kelly Taylor and seconded by Chairman Gisela Bernal – Castro. On a roll call vote, motion carried 7 ayes.

F. Resolution # 12-2025 Resolution authorizing the Late Submittal of the 2026 Budget to DCA. (See attached resolution)

A motion was made by Commissioner George Hernandez and seconded by Commissioner Maritza A. Maseda . On a roll call vote, motion carried 7 ayes.

G. Resolution # 13-2025 Qualify Bid Responses -Professional Services 2026

**Parking Authority of the City of Elizabeth
Elizabeth, Union County, New Jersey 07201**

QUALIFICATION OF PROFESSIONAL SERVICES

Professional Services 2026

WHEREAS, the Parking Authority of the City of Elizabeth has determined a need for professional services, and;

WHEREAS, the Parking Authority of the City of Elizabeth advertised the contracts for Professional Services pursuant to New Jersey Law (P.L. 2004 c. 19 N.J.S.A. 19:44:20.4 et. seq.) by a “Fair and Open” process, and;

NOW, THEREFORE BE IT RESOLVED by the Commissioners of the Parking Authority of the City of Elizabeth to qualify the following professional services for the 2026 year.

David Ciarrocca, CPA, Scotch Plains, NJ
Accounting Services

Suplee, Clooney & Company, Westfield, NJ
Audit Services

Acacia Financial Group, Inc., Marlton, NJ
Financial Advisory Services

Genova, Burns, Newark, NJ
Employment/ Labor Counsel

McManimon, Scotland & Baumann, LLC, Roseland, NJ
Bond Counsel

Willis of New Jersey, Inc., Short Hills, NJ
Insurance Advisory Services

La Corte, Bundy, Varady & Kinsella, Union, NJ
Litigation Counsel

THA Consulting, Inc., New Brunswick, NJ
Architectural & Professional Engineering Services

A motion was made by Vice - Chairman Ezzio A. Bustamante Varea and seconded by Commissioner Kelly Taylor . On a roll call vote, motion carried 7 ayes.

RESOLUTION 10-2025

WHEREAS, N.J.S.A. 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made, and

WHEREAS, the annual audit report for the fiscal year ended

Dec. 31, 2024 and 2023 has been completed and filed with the

NJ Division of Local Government Services
pursuant to N.J.S.A. 40A:5A-15, and

WHEREAS, N.J.S.A. 40A:5A-17, requires the governing body of each authority to, within 45 days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual audit report, and specifically the sections of the audit report entitled "General Comments" and "Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and

WHEREAS, the members of the governing body have received the annual audit and have personally reviewed the annual audit, and have specifically reviewed the sections of the annual audit report entitled "General Comments" and "Recommendations", in accordance with N.J.S.A. 40A:5A-17,

NOW, THEREFORE BE IT RESOLVED, that the governing body of the Parking Authority of the City of Elizabeth hereby certifies to the Local Finance Board of the State of New Jersey that each governing body member has personally reviewed the annual audit report for the fiscal year ended Dec 31, 2024 and 2023, and specifically has reviewed the sections of the audit report entitled "General Comments" and "Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

BE IT FURTHER RESOLVED that the secretary of the authority is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

IT IS HEREBY CERTIFIED THAT THIS IS A TRUE COPY OF THE
RESOLUTION PASSED AT THE MEETING HELD ON
Nov 12, 2025

[Signature]
Secretary

Kelly Taylor
Secretary

Resolution # 10-2025

Date: Nov 12, 2025

	aye	nay	absent	abstain
Chairman Gisela Bernal - Castro <i>moved</i>	✓			
Vice Chairman Ezzio A. Bustamante Varea	✓			
Commissioner Maritza Maseda	✓			
Commissioner Matthew D. Rinaldo	✓			
Commissioner Kelly Taylor <i>2nd</i>	✓			
Commissioner George Hernandez	✓			
Commissioner John F. Bernal	✓			

2026 AUTHORITY BUDGET RESOLUTION

Elizabeth Parking Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Elizabeth Parking Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Elizabeth Parking Authority at its open public meeting of November 12, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,093,776.00, Total Appropriations including any Accumulated Deficit, if any, of \$6,333,297.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$600,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$600,000.00; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Elizabeth Parking Authority, at an open public meeting held on November 12, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Elizabeth Parking Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Elizabeth Parking Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 10, 2025.

cmazza@elizabethparking.org
(Secretary's Signature)

11/12/2025
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Maritza A. Maseda	✓			
Kelly Taylor <i>move</i>	✓			
Matthew Rinaldo	✓			
George Hernandez	✓			
Gisela Bernal-Castro <i>2nd</i>	✓			
Ezzio A. Bustamante Varea	✓			
John Bernal	✓			

THE COMMISSIONERS OF THE ELIZABETH PARKING AUTHORITY

Resolution # 12-2025

Authorizing Late Submittal of Budget to DCA

Whereas, the Parking Authority has introduced the 2026 budget; and

Whereas, there exist various regulations requiring submittal of the budget to DCA by a date certain; and

Whereas, because the Parking Authority was awaiting the completion of the 2024 audit report and, therefore, failed to provide the budget to DCA in accordance with the required time frame.

NOW THEREFORE, be it resolved by the commissioners of the Elizabeth Parking Authority, County of Union, as follows:

- (1) This resolution shall authorize late submittal of the budget to DCA for the reasons above noted;
- (2) A copy of this resolution shall be provided to DCA upon adoption.

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Maritza A. Maseda <i>2nd</i>	✓			
Kelly Taylor	✓			
Matthew Rinaldo	✓			
George Hernandez <i>move</i>	✓			
Gisela Bernal-Castro	✓			
Ezzio A. Bustamante Varea	✓			
John Bernal	✓			

III. Reports:

A. Executive Director Carla A. Mazza

Financial Reports

Resolution to Accept *Financial Reports*. A motion was made by Commissioner George Hernandez and seconded by Commissioner Maritza A. Maseda . On a roll call vote, motion carried 7 ayes.

IV. Old Business

V. New Business — There being no further business Commissioner Kelly Taylor made a motion, seconded by Commissioner Maritza A. Maseda to adjourn the meeting at 7:35 P.M. On a roll call vote, motion carried 7 ayes.

APPROVED: December 10, 2025

Gisela Bernal-Castro
Chairman

Carla A. Mazza
Executive Director

ELIZABETH PARKING AUTHORITY
BUDGET TO ACTUAL FINANCIAL REPORT
FOR THE ELEVEN MONTH PERIOD ENDED 11/30/25

REVENUES		Y-T-D ACTUAL	Y-T-D BUDGET	VARIANCE	ANNUAL BUDGET
PARKING FEES	\$	5,027,706	\$ 4,977,500	\$ 50,206	\$ 5,430,000
VIOLATIONS		308,345	275,000	33,345	300,000
RENTAL REVENUE		599,027	560,795	38,232	611,776
MISCELLANEOUS REVENUE		11,377	22,917	(11,540)	25,000
INTEREST INCOME		122,371	114,583	7,788	125,000
TOTAL REVENUE	\$	6,068,826	\$ 5,950,795	\$ 118,031	\$ 6,491,776
EXPENSES					
SALARIES & EMPLOYEE BENEFITS	\$	2,461,648	\$ 2,343,183	\$ (118,465)	\$ 2,556,200
INSURANCE		376,209	311,667	(64,542)	340,000
OFFICE EXPENSES		187,647	160,417	(27,230)	175,000
OUTSIDE SERVICES		214,948	154,550	(60,398)	168,600
ADMINISTRATIVE EXPENSES		77,748	87,542	9,794	95,500
OPERATING EXPENSES		1,087,129	1,160,500	73,371	1,266,000
INTEREST/PRINCIPAL ON DEBT		1,665,358	1,665,358	-	1,816,754
TOTAL EXPENSES	\$	6,070,687	\$ 5,883,216	\$ (187,471)	\$ 6,418,054
PROJECTED INCREASE TO RESERVE	\$	(1,861)	\$ 67,579	\$ (69,439)	\$ 73,722