



COMMON COUNCIL MEETING
CITY OF MIDDLETOWN

September 16, 2025

Minutes

City Hall

16 James Street

Middletown, New York 10940

J. Miguel Rodrigues, President

Ald. Jude Jean-Francois

Ald. Andrew Green

Ald. Paul Johnson

Ald. Gerald Kleiner

Ald. Sparrow Tobin

Ald. Kevin Witt

Ald. Kate Wray

Ald. Joseph Masi (Absent)

ALSO PRESENT:

Richard McCormack, City Clerk

Joseph M. DeStefano, Mayor

ALL: -- to the flag of the United States of America, and to the republic for which it stands, one nation under God, indivisible with liberty and justice for all.

PRESIDENT J. MIGUEL RODRIGUES: Roll.

CLERK RICHARD MCCORMACK: Alderman Tobin?

ALDERMAN SPARROW TOBIN: Here.

CLERK RICHARD MCCORMACK: Alderman Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Here.

CLERK RICHARD MCCORMACK: Alderman Johnson?

ALDERMAN PAUL JOHNSON: Here.

CLERK RICHARD MCCORMACK: Alderwoman Wray?

ALDERWOMAN KATE WRAY: Here.

CLERK RICHARD MCCORMACK: Alderman Kleiner?

ALDERMAN GERALD KLEINER: Here.

CLERK RICHARD MCCORMACK: Alderman Green?

ALDERMAN ANDREW GREEN: Here.

CLERK RICHARD MCCORMACK: Alderman Witt?

ALDERMAN KEVIN WITT: Here.

CLERK RICHARD MCCORMACK: Alderman
Masi? President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Here.

CLERK RICHARD MCCORMACK: Quorum is
present.

PRESIDENT J. MIGUEL RODRIGUES:
Approval of minutes.

CLERK RICHARD MCCORMACK: August 19th
and September 2nd, please.

ALDERMAN ANDREW GREEN: So move.

PRESIDENT J. MIGUEL RODRIGUES: Motion
by Alderman Green, seconded --

ALDERMAN KEVIN WITT: Second.

PRESIDENT J. MIGUEL RODRIGUES: -- by
Alderman Witt. All in favor?

ALL: Aye.

PRESIDENT J. MIGUEL RODRIGUES: Okay.
Correspondence?

CLERK RICHARD MCCORMACK: Good evening.
We have an SLA standardized 30-day notice
application for Deluca Holdings LLC at 23 West
Main Street.

PRESIDENT J. MIGUEL RODRIGUES: We go
forward to the police department.

CLERK RICHARD MCCORMACK: A standardized 30-day notice for Fable Restaurant Group, LLC, 45-53 North Street.

PRESIDENT J. MIGUEL RODRIGUES: Over to the police department.

CLERK RICHARD MCCORMACK: And a notice for Something Sweet Dessert Café LLC d/b/a as Piccolo Cucina E Vino, 17 North Street.

PRESIDENT J. MIGUEL RODRIGUES: And forward to the police department.

CLERK RICHARD MCCORMACK: That is it.

PRESIDENT J. MIGUEL RODRIGUES: Okay. For the good of the city?

CLERK RICHARD MCCORMACK: Good evening. We have two speakers this evening, and our first speaker is Marilyn Torley.

MARILYN TORLEY: Hello. Good evening, everyone.

MAN 1: Good evening.

PRESIDENT J. MIGUEL RODRIGUES: Good evening.

MARILYN TORLEY: You may have seen this wonderful poster around town. I'll show it to the camera. I'm here to share with you that we are going to have a fantastic festival that's

going to take place on September 27th and 28th on the community campus, which is right off Seward Ave. It's going to be on Jason Place. This two-day celebration will be a vibrant showcase of the art, music, cultural exchange. Some of the festival features will be live music, dance from different traditions, interactive workshops led by our very talented local artists, a lively cultural marketplace with food and crafts, and a special exhibit highlighting the revitalization of our historic campus.

Knowing that the campus is such a huge part of the memories of the people here in Middletown, we would love to invite you all to come onto campus, see some of the things that we've done, have a good time, enjoy some food. Free parking. No cost for the events to participate in, and just have a really good time.

And as I was just saying to Maria, hopefully the weather will hold out for that weekend. Thank you.

PRESIDENT J. MIGUEL RODRIGUES: Thank you.

CLERK RICHARD MCCORMACK: Our next speaker is Ronald Thomas.

RONALD THOMAS: Good evening, everyone.
You are hearing me?

CLERK RICHARD MCCORMACK: Yep.

RONALD THOMAS: This is my first time
here. I'm from -- the reason why I come here,
I've been in and out of Middletown for almost 40
years. (Indiscernible) Brooklyn, Manhattan
(indiscernible). And for the improvement that I
see in Middletown is just a fraction.

With all -- it's shameful. With all
these abandoned buildings they have here locked
up, what do you all -- what are you doing with
it? If the person can't pay the bill or
whatever, why the government or the city can't
take it and renovate and cut some of them into
apartment?

The (indiscernible) big building down
at Fulton Street, yes, that abandoned. All these
things are apartment. And to have homeless
people on the street and the police holding them
and nowhere to sleep. The Jews not sleeping, but
only who born and go here are the sleeping. Go
in Monroe and see how Monroe is.

The condominium they're building down
here is far different than Monroe. They build

them like box. No gallery outside. But the condominium in Monroe all have porch outside. Check out some of the condominium they're building here. It's shameful to see -- go down North Street and you see houses board up with plywood years and years ago. That's shameful.

What the mayor doing? What really going on? Well, they give us free shuttle bus, yes, which I glad. No shed. Nothing at all. (Indiscernible). When winter and snow and thing, what really people will go? Because it's minority who is in the bus and they don't appreciate nothing. What the mayor think about that?

(Indiscernible) all my tax dollars going? It's shameful, man. Knowing all I see, you know what I seen? Is more pavement and pavement. And the house in front of the pavement is board up with plywood. It's disgusting, man. Very shameful.

The experience I have had earlier (indiscernible) because I travel the world. No part of the world (indiscernible). That's why I can talk. Nobody will tell me what I seen here. That's where all our tax dollars going? Hmm? It

ain't right.

Let the mayor say something. Or if not, the mayor can't do it, get him out of the position. Let somebody else hold it. That not all of our tax dollars going. The money that they're giving these (indiscernible) down here is far different. Government cutting it and giving us the excuse.

But the Jews, they're getting the full amount. They're living quite as well and come in here and get an apartment. And the full force, the more children they have, it's more money they get. The lower class down here is always an excuse with the money. That's ridiculous.

And then all they want to say America is the best. No. Improve this. Improve the system. Don't be hypocrite and have a woman here and be standing up her like fools. That's all I have to say. And next week I'm going to be back here again.

PRESIDENT J. MIGUEL RODRIGUES: Thank you.

CLERK RICHARD MCCORMACK: That concludes public comment this evening.

PRESIDENT J. MIGUEL RODRIGUES: All

right. Remarks of department heads. I have the economic development.

DIRECTOR MARIA BRUNI: Good evening, everyone. I believe the building this gentleman was talking about on Fulton Street is before the planning board for housing development, mixed use housing development. So just FYI. Follow the planning board minutes --

PRESIDENT J. MIGUEL RODRIGUES: For 95 apartments.

DIRECTOR MARIA BRUNI: 95. Correct.

PRESIDENT J. MIGUEL RODRIGUES: New 95 apartments.

DIRECTOR MARIA BRUNI: And North Street is bustling with open businesses and housing on the upper floors. But let me move onto this Saturday. We have the Middletown barbecue and community resource fair hosted by the City and Senator Skoufis.

As you remember, we received a \$10,000 grant for that, and it's this Saturday from 11 a.m. to 2 p.m. There is free barbecue, games, music. So come and enjoy the day with us. There's going to be also some coupons handed out for the farm market through Senator Skoufis. So

come by on Saturday for this great event. And that's all I have for this evening.

PRESIDENT J. MIGUEL RODRIGUES: Great. Any questions for Maria? Alderman Witt?

ALDERMAN KEVIN WITT: Hi.

DIRECTOR MARIA BRUNI: Hi.

ALDERMAN KEVIN WITT: Could you just speak a little bit about your bid event and the success that it appears to be already having and sort of the impetus behind that?

DIRECTOR MARIA BRUNI: Thank you. Yes. The bid event that we had was to launch our marketing campaign Discover Downtown. This comes after -- on the heels of finalizing and finishing our DRI grant, which was a \$10 million grant that helped restore all the storefronts and add additional housing to our downtown and bring all these great businesses to our downtown area.

And there was over 100 folks at this event that night, and it was there launching our marketing campaign to help the downtown businesses with marketing and all that great stuff that comes behind the marketing.

So, yeah. So that -- that's part of the bid mission as well is to assist our

merchants, our building owners, and to help with the vibrancy, and bring more customers to our area, tourism, and visitors. And for the local here in Middletown to come and shop, live, work, play, that whole thing.

ALDERMAN KEVIN WITT: Thank you. It just had a great vibe that whole night, and it was so nice to see like everybody was there, you know?

DIRECTOR MARIA BRUNI: Yes.

ALDERMAN KEVIN WITT: And it was all positive and open to everybody. And the people you have kind of leading the way on this are young and innovative, and you could already see it on social media. So thank you very much.

DIRECTOR MARIA BRUNI: Yep. Okay. You're welcome.

PRESIDENT J. MIGUEL RODRIGUES: All right. Thank you, Maria.

DIRECTOR MARIA BRUNI: Yep.

PRESIDENT J. MIGUEL RODRIGUES: DPW commissioner?

JACOB TAWIL: Good evening. I'll start my report for Alderman Masi. The reservoirs storage volume is at --

ALDERMAN JOSEPH MASI: For Elijah.

JACOB TAWIL: -- 84.5 percent. So, you know, the rain has not been helping us lately, but we are still in good shape based on that average annual basis. So 85.4 percent, Alderman Masi. That's the volume.

Update you on capital projects. The court construction project is moving along very well. The contractors are all working in synch and hopefully will get it done by the end of this year, and then they will start furnishing it, the court itself. They are working on it right now. They have a specialty firm that will be furnishing it for them.

And hopefully they'll move out of here soon, and they can go over to that nice facility. And they will have two courtrooms, and they will no longer be using common council chambers as a second court.

The parking garage, again, we still have -- are working with Orange and Rockland to get them out of the way completely so that they can -- the contractor will go full speed. You know, some work is taking place, but not as fast as we want them to because Orange and Rockland

has got to get out of the way, energize certain power lines, de-energize the other power lines, and make sure that the charging station is still functioning. Alderman Green, he's very interested in...

Roof replacement project for the water garage and the street department garage, they will be moving very soon. We're reviewing the insurance certificates right now. And we're going to be adding to it another roof, which is the police department roof replacement very soon. When we come up with all the numbers I will come to you and, with the support of the police chief, we'll ask for the funding for it. But we'll cross that bridge when we get to it.

Yesterday we did comprehensive inspection and walk-through for the traffic operation with WSP Engineers. We have noticed some things in there that has to be addressed. Contractor Boyce has been very cooperative and has been addressing some stuff already. So is Ray Pantel, the electrical contractor. So that's moving along very well. Hopefully we will have it wrapped up in a month or two.

Water line project, again, the design

is progressing. That's the water -- low-pressure water main. I keep reporting on it. The row water line, we've done as much as we can. Now we have to transfer some funding into the project line so that we can pay the engineer so that they can continue the work, but that will be for next council meeting. Hopefully we'll come up with a resolution to transfer some money as the seed money.

Again, the project is about eight and a half million dollars. One million dollar -- just under \$1 million is through Congressman Ryan, Patrick Ryan, and that's got to be used for the construction only. That money's already available and committed to us.

And the rest of the balance of the money is about four and a half million dollars grant, and three -- about \$3 million is going to be borrowing through the state revolving fund that we have to pay back. With this, I will conclude.

There is leaf pickup, by the way. Resolution that will allow the residents to put their leaves because we are in fall-ish period. Very soon it will start. I believe it starts

November. Alderman Kleiner usually helps me out with that. November 4th, I believe, we start, and then we end up --

CLERK RICHARD MCCORMACK: November 3rd.

JACOB TAWIL: November 3rd. Thank you. November 3rd, and then we'll finish on December 5th, Rick? We will --

CLERK RICHARD MCCORMACK: Yes.

JACOB TAWIL: Yeah. Thank you. So we will have a notice in the paper. Before that, you cannot put any leaves or any branches or anything on the streets, please. The branches have to be wrapped up in a certain way. They have to only be 24- or 26-inch long.

So we'll have all that in a newspaper article. It will have it on our website and I'm sure we'll be sending it to -- by -- via text message as well -- via alert message as well. So that -- the council hopefully will support that, and they will sponsor this operation this year again to help us pick up the leaves from the streets.

PRESIDENT J. MIGUEL RODRIGUES: Jacob, can you talk about code enforcement? Are there any buildings with plywood up more than 30 days?

JACOB TAWIL: There -- I mean, here -- the gentleman, he was referring to the Massaru (ph) building, which Maria talked about. It's been before the council -- the planning board for years. You know, one project comes in and it drops off one project, but that's the nature of the beast. We have here the Fort Knox building as an example in there.

PRESIDENT J. MIGUEL RODRIGUES: Mm-hmm.

JACOB TAWIL: There's going to be a Hilton in there like a boutique hotel for a Hilton. We saw the rendering. They've been working on it like crazy, and it's going to be a beautiful, amazing hotel right here. Fort Knox building.

I don't know how many more buildings are empty in Middletown, to be frank with you. Every now and then you'll see some plywood on certain houses in there. And I mean, so what? Housing -- you know, some houses, they go -- you know they go -- you know, they go into bankruptcy. They have financial issues. They move. They leave the houses.

All this takes some time. There are certain houses that the owners have died.

There's nobody that is responsible. Nobody's responsible for them. We have to do some digging. We have to go into the state department in there. We have to serve papers.

PRESIDENT J. MIGUEL RODRIGUES: There's no issue with code enforcement. We're addressing all the issues.

JACOB TAWIL: Yeah. Yeah, absolutely. And then I don't think there's -- I mean, I don't know if there's any vacant properties even that hasn't been built in Middletown. Every vacant spot in Middletown has been -- all you got to do, just drive around Middletown. You see how much more the property value has increased significantly.

You know, all the major buildings, hopefully they're going to be taken care of from the Massaru building, the white building in there, Fulton and Waywayanda the gentleman was referring to, and the one across the street, the Fort Knox building. I mean --

PRESIDENT J. MIGUEL RODRIGUES: All right.

JACOB TAWIL: -- the city is booming.

PRESIDENT J. MIGUEL RODRIGUES: Thank

you.

JACOB TAWIL: Yep.

PRESIDENT J. MIGUEL RODRIGUES: Police chief.

CHIEF JOHN EWANCIW: Good evening. I have nothing unless you have questions for me.

PRESIDENT J. MIGUEL RODRIGUES: Any questions for the police chief? Oh, Alderman Kleiner.

ALDERMAN GERALD KLEINER: Thank you. I see that there's no police commission meeting listed on the calendar. Is that correct?

CHIEF JOHN EWANCIW: That is correct. The September meeting's been cancelled. Our next meeting will be October 23rd.

ALDERMAN GERALD KLEINER: Okay. Thank you.

PRESIDENT J. MIGUEL RODRIGUES:
Alderman Witt?

ALDERMAN KEVIN WITT: Thank you, chief. Could you speak about -- I noticed something you all had out on social media about the kids and the scooters, that there's like -- there seems to be like a lot of kids going, weaving in and out of traffic and things like that. Could -- can

you clarify it? And forgive me for catching you off guard, but just potentially like the rules that the kids have to follow when it comes to that stuff, please.

CHIEF JOHN EWANCIW: Yes. So --

ALDERMAN KEVIN WITT: Thank you.

CHIEF JOHN EWANCIW: -- the scooters have been an issue for us for the last couple of years, and we've been trying to do some education. We actually developed like a little pamphlet to hand out to educate people.

One of the biggest concerns we have, not only weaving in and out of traffic, is also riding on the sidewalks, especially in our downtown area. The businesses are getting upset because as customers come and go, they almost get run over. So we've been trying to first do an educational push on that.

We do, do some enforcement, however, sometimes with the youth, we can't charge a juvenile with anything like that. We could educate them, encourage them. There's also different categories of those electronic vehicles. Some do require a licensing, and some do require insurance registration. So based on

the weight, the size, and the speed, they're broken up into categories.

Our staff is educated on that, and it's just about really enforcing it and trying to make a difference with it. But we have been focused on the downtown. Like I said, education through the pamphlets. I just got an email earlier this week -- actually, the end of last week from another jurisdiction that's dealing with the same thing and looking for some information on how we deal with it.

Our city code does allow us to issue a summons for people 16 and older that are riding on the sidewalks or park areas that they're not allowed to. The council actually approved that last year for us to give us a little bit more tools, but it is something that we do work on, and it is something that is a concern to the community.

PRESIDENT J. MIGUEL RODRIGUES:

Alderman Kleiner? Go ahead.

ALDERMAN GERALD KLEINER: Chief, I just wanted to congratulate the detectives who worked on the barber shop shooting, and also the ones who worked on the shots fired by the East Main

Street bar. It's amazing that they've been able to track that down, and their work is much appreciated. Thank you.

CHIEF JOHN EWANCIW: I appreciate that. And I echo that. They've done an amazing job. My whole staff has been working very hard, from the patrol officers that respond to these scenes to the detectives that follow up.

I must thank you also because you've approved a lot of technology for us to help us combat some crime and find the people that are responsible. So appreciate that when I do come to you with requests for support to buy different pieces of technology. The end result is what we're seeing with the effectiveness of using it to solve crime. So thank you for that.

PRESIDENT J. MIGUEL RODRIGUES: All right. Alderman Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Yes. Chief, in response to the scooters, repeat offenders, at any point does the scooters get taken away from them? How does that work?

CHIEF JOHN EWANCIW: Depends on what the circumstances are. I won't say across the board we're going to take them. It depends on

the circumstances, but there are certain ones that we will take. It depends on what they're doing with them at the time.

ALDERMAN JUDE JEAN-FRANCOIS: Mm-hmm.

CHIEF JOHN EWANCIW: Again, we're trying to educate the young individuals that, you know, this shouldn't be -- you should, you know, ride accordingly with the traffic and safely wear your helmet.

Some adults that are acting inappropriately with them, we may take them depending, again, on what size they are, where they fall in the category. If a youth is taking it and scooting in and out of traffic, we could take it and have it turned over to the parents. Again, circumstantial. I don't want to give a blanket statement that we're going to take anybody's scooter.

ALDERMAN JUDE JEAN-FRANCOIS: Thank you.

PRESIDENT J. MIGUEL RODRIGUES: All right. Anyone else? Thank you, Chief. City treasurer.

LEONORA LIZ: Good evening, everyone. I have in front of you on the agenda to support

in accepting the 2024 audited financial statements. We did have a clean opinion, which is one of the good indicators that we're in a strong financial position. And on top of that, there is no financial -- no findings, no financial findings or compliance issues. The auditors will be here at the next meeting sort of to give a snapshot of the financials and sort of like we did last year. So if there's any questions in regards to the financial statements. If not, we'll present it on the next meeting.

MAN 1: Thank you.

PRESIDENT J. MIGUEL RODRIGUES: Any questions for the city treasurer? Well, congratulations. All right. And, city clerk.

CLERK RICHARD MCCORMACK: Nothing this evening.

PRESIDENT J. MIGUEL RODRIGUES: Questions for the city clerk? Great job with the yard sale. Everybody liked it.

CLERK RICHARD MCCORMACK: I'll take full responsibility for the weather this time around.

PRESIDENT J. MIGUEL RODRIGUES: Great weather. Remarks of alderman? Alderman Tobin?

ALDERMAN SPARROW TOBIN: Nothing this evening.

PRESIDENT J. MIGUEL RODRIGUES:
Alderman Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Nothing this evening.

PRESIDENT J. MIGUEL RODRIGUES:
Alderman Johnson?

ALDERMAN PAUL JOHNSON: Something this evening. I would certainly agree with Alderman Witt. The bid event, both the turnout and the content, inspirational. I'll leave it at that.

With respect to the Fei Tian event, I have a couple of hats on tonight. But being a Gemini, I could wear several. As you know, I affiliate with the college and I'm on the community campus committee as it's called sometimes.

So we certainly wanted to remind the public it's open to the public. A lot of energy has been expended to make this a good event. And it's right there in the Third Ward, S Ward.

I'd also like to remind the public that we're having -- we -- my other hat is at the shelter. We're having a rabies clinic on the

27th from 1:30 to 2:30. You can come and get the dog checked out, bring the dog home, go to the festival, and then go back Sunday for more. I'm also -- I'm still affiliated with Cornell Cooperative Extension, and we had our bountiful harvest Friday. And we know Senator Skoufis has done quite a bit for the City of Middletown.

Our director, Lucy Joyce, in her report, alliterated several projects that we have coming up for this year. And right after that, Senator Skoufis stood up and pledged \$800,000 to support Cornell Cooperative Extension. Not out of his pocket, but he facilitated that through DASNY and other agencies.

So that Skoufis guy, he gets around, you know? But that's what I have to report. Thank you.

PRESIDENT J. MIGUEL RODRIGUES:

Alderwoman Wray?

ALDERWOMAN KATE WRAY: I have nothing this evening.

PRESIDENT J. MIGUEL RODRIGUES:

Alderman Kleiner?

ALDERMAN GERALD KLEINER: Thank you.

And staying on the same subject, I want to thank

Alderwoman -- I mean, Assemblywoman Kay and Senator Skoufis for their support of the renovation, starting the renovation of the SKRC building on the community campus. They each gave \$3.3 million. So that \$6.6 million to begin the renovation, you know, obviously it means a lot to me.

I wish the state had protected it better, but better late than never. And so it's really -- was really nice to see everyone come together and get behind the project. Skoufis' community resource and barbecue, as was mentioned, will be in Erie Way Park 11 a.m. to 2 p.m. this Saturday. And the rain date is Sunday, so I hope that doesn't conflict with anything else going on. I hope it's just a nice day.

Our constituents' meeting was last Monday, and -- a week ago Monday, and I want to thank everyone for turning out for that.

Dear to my heart, tomorrow is September 17th. It's Constitution Day. And for people who don't know, that's the day the Constitution was ratified in 1787. And it's -- well, let me read the Preamble because I always like the Preamble to the Constitution. So once a year, and this

will be the last time for me, but think of this tomorrow.

"We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defense, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America."

And that's really one of the first times they talked about the United States of America. So I -- we're defunding cancer research. We're just -- Israel is taking over Gaza. You know, it's just -- there's just too much to comment on. But that's at least a start. Thank you.

PRESIDENT J. MIGUEL RODRIGUES:

Alderman Green?

ALDERMAN ANDREW GREEN: Thank you. I'm going to put on my other helmet for a second and just let everyone know we welcome from the fire department everyone to come over to the SUNY Orange South Street parking lot this Sunday from 9 a.m. to 2 p.m.

Ford Motor Company and Healey Brothers

are putting together an event where, if you come take a test drive in a Ford vehicle or just come check one out and fill out a little survey about it, they'll donate 30 bucks for each one of those towards the fire department up to \$6,000 for the day. So, we hope to get as many people out there as possible.

There's also a bonus of two grand that will possibly go to the Red Cross as well. So it's a great chance to help us earn \$8,000 for an awesome cause, and you get to drive around some cool cars. We'll have some fire apparatus there so you'll see some cool stuff, and maybe come join the fire department too while you're there. Thank you.

PRESIDENT J. MIGUEL RODRIGUES:

Alderman Witt?

ALDERMAN KEVIN WITT: I have nothing this evening.

PRESIDENT J. MIGUEL RODRIGUES: All right. So, you know, the mayor's not here, so I'm going to do a brief if we're doing our job as elected officials. So Fort Knox building, a Hilton. I don't remember -- I was probably in diapers when we had a hotel in Middletown. We

don't have a hotel in Middletown, so we're getting a Hilton in Middletown.

Yes, it's boarded up. Fulton Street, 95 apartments. Montgomery Ward. It's been boarded up for almost 20, 30 years. That's 24 new apartments. King Street. Yes, it's been boarded up. It just sold. It's 15 new apartments. Housing Authority is getting 100 new units between David Moore Heights and Summitfield.

It's still not doing any jobs. You might find some abandoned buildings or something. I heard streets and snow and we don't do anything, but we just spent with grant money almost \$40 million redoing our streets, our street lights, curbs, sidewalks. But I know we're not doing a good job, and please remove us from office.

Homes on Linden Avenue in 2019 were 25,000 to 85,000 going. Banks were begging. If you take the house for 25,000, it's yours. Homes right now in the MLS from Linden Avenue sold from 371 to 520, \$520,000. It's not because it's Middletown. It's because what -- the work we do, how safe people are feeling. People are buying

these houses and remodeling these houses and doing stuff.

So it takes the whole City of Middletown, between streets and curbs and sidewalks, the police department having our 75 police officers or 73 police officers, you know, protecting and making sure we're good.

Yes, you could travel the world, but this is the city of Middletown. This is our home. This is where I grew up. This is where I grew -- my kids were born -- my four kids were born. They went to school here, and there's no issue here.

So if you want to come up here every two weeks and talk about something, bring it, but you're not going to get away with gibbering and blaming other people. I'm not having it. It's not part of it. If you have a legitimate complaint, you're always welcome to come up here and talk. But I'm not going to have your -- you coming up here and saying we don't do anything and we don't have anything to do.

RONALD THOMAS: Can I say something then?

PRESIDENT J. MIGUEL RODRIGUES: No.

Your time -- you had your time. You had your time.

RONALD THOMAS: (Indiscernible).

PRESIDENT J. MIGUEL RODRIGUES: I'll see you next -- yes, I'll see you in two weeks. You had your time. So next time come prepared with some facts.

RONALD THOMAS: (Indiscernible).

PRESIDENT J. MIGUEL RODRIGUES: New business.

RONALD THOMAS: (Indiscernible).

PRESIDENT J. MIGUEL RODRIGUES: Yeah. Goodbye.

RONALD THOMAS: (Indiscernible).

PRESIDENT J. MIGUEL RODRIGUES: You're done. You're done.

ALDERMAN GERALD KLEINER: Bring to order.

PRESIDENT J. MIGUEL RODRIGUES: Bring order. You're done. New business.

CLERK RICHARD MCCORMACK: Good evening. We have a resolution sponsored by Alderman Tobin authorizing a waiver of 30-day notification requirement for a full liquor license application for Fable Restaurant Group d/b/a as Oak & Reed.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Tobin. Seconded
by Alderman Johnson. Any discussion? Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Jean-Francois
authorizing a waiver of a 30-day notification
requirement for a full liquor license application

for Piccolo Cucina E Vino, 17 North Street.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Jean-Francois.

Seconded by Alderman Johnson. Any discussion?

Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Johnson

authorizing the disposal of surplus police vehicles.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Johnson.

Seconded by Alderman Green. Any discussion?

Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderwoman Wray
authorizing the use of insurance proceeds and the
transfer of funds for police vehicle replacement.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderwoman Wray.

Seconded by Alderman Johnson. Any discussion?

Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Kleiner
authorizing the creation of a capital line for
temporary borrowing from the general fund for the
National Fitness Campaign.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Kleiner.
Seconded by Alderman Green. Any discussion?
Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President

Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Witt authorizing the acceptance of a donation of lacrosse equipment from the Abt family.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Witt. Seconded by Alderman Kleiner. Any discussion? Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-

Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President

Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Green
authorizing a 2.6 -- I'm sorry. Resolution
authorizing a \$266,000 transfer of funds for the
O&W project for the city portion.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Green. Seconded
by?

ALDERMAN GERALD KLEINER: Point of
order from the gallery.

MAN 2: 2.6.

PRESIDENT J. MIGUEL RODRIGUES: Yeah,
2.6.

CLERK RICHARD MCCORMACK: Oh, 2.6
million. I'm sorry.

WOMAN 1: Yes.

PRESIDENT J. MIGUEL RODRIGUES: Yes.

CLERK RICHARD MCCORMACK: The correct
number's on the resolution. I missed a zero.

ALDERMAN GERALD KLEINER: Calm down.

CLERK RICHARD MCCORMACK: 266 million
-- 2.6 --

ALDERWOMAN KATE WRAY: We're going to

get it.

PRESIDENT J. MIGUEL RODRIGUES: Mm-hmm.
200 million is -- we don't have in our account.

CLERK RICHARD MCCORMACK: \$2,660,000
transfer of funds for the O&W project.

PRESIDENT J. MIGUEL RODRIGUES: There
goes the audit report. All right. I've got a
motion by Alderman Green. Do I have a second?
Alderwoman Wray. Any discussion? Another
project. \$40 million project in Middletown, O&W.
It's coming. It's boarded up, but it's there.
It's going to come. Don't worry about it. It'll
come there.

ALDERMAN PAUL JOHNSON: Point taken.

PRESIDENT J. MIGUEL RODRIGUES: Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President

Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Tobin
authorizing permit funding for the City's portion
of the South Street parking garage.

PRESIDENT J. MIGUEL RODRIGUES: A
resolution sponsored by Alderman Tobin. Seconded
by Alderman Jean-Francois. Is that at like a
\$2.6 million project that we're doing?

ALDERMAN GERALD KLEINER: I just --

PRESIDENT J. MIGUEL RODRIGUES: A
parking garage downtown for parking?

WOMAN 1: Five.

PRESIDENT J. MIGUEL RODRIGUES: \$5
million project. But we're not doing anything,
folks, today. Let's roll.

ALDERMAN GERALD KLEINER: Hit the road.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Green authorizing the terms of the settlement agreement between the Matter of Robert Lounsbury, Jr., and the City of Middletown.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Green. Seconded by Alderman Kleiner. Any discussion? It's

another lot. We're buying the lot for parking for downtown for \$97,500. We're doing more improvements for the downtown. Anybody else? Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Kleiner accepting the Restore NY Grant and Empire State

Development Gran for the O&W project.

PRESIDENT J. MIGUEL RODRIGUES: A resolution sponsored by Alderman Kleiner. Do I have a second? Alderman Johnson. Any discussion? Roll. \$40 million, O&W. The HeadStart Recap Program. It's going to be there. It's going to be part of the gateway into the downtown. Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Johnson
authorizing the issuance of an additional \$3.9
million bonds of the City of Middletown, Orange
County, New York to pay costs in connection with
the O&W Railroad Station rehabilitation.

PRESIDENT J. MIGUEL RODRIGUES:

Resolution sponsored by Alderman Johnson.

Seconded by Alderwoman Wray. Any discussion? I
think I beat it enough, right?

ALDERMAN GERALD KLEINER: I think
you're good.

PRESIDENT J. MIGUEL RODRIGUES: Okay.

ALDERMAN GERALD KLEINER: I think
you're good.

PRESIDENT J. MIGUEL RODRIGUES: All
right. All right. Just want to make sure.
Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: There seems to
be a theme here. Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.
Resolution sponsored by Alderman Witt confirming
the mayor's appointment of Juan Avalos to the
Recreation Commission.

PRESIDENT J. MIGUEL RODRIGUES: A
resolution sponsored by Alderman Witt. Seconded
by Alderman Kleiner. Any discussion? Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Jean-Francois
authorizing the fall 2025 citywide leaf pick up.

PRESIDENT J. MIGUEL RODRIGUES: A
resolution sponsored by Alderman Jean-Francois.
Seconded by Alderman Johnson. Any discussion?
This is to make sure our streets are clean, and
before the holiday season starts, before any --
the city picks up the leaves and all the brush
and everything. Our DPW workers, who are out
there during the snow and the winter and
everything, to make sure the streets are safe.

The same streets that we just spent a lot of money on. So they pick up the leaves and the debris by December 5th. But I guess we don't do anything else. Roll.

CLERK RICHARD MCCORMACK: Alderman Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

Resolution sponsored by Alderman Johnson

accepting the external audit report for the
Fiscal Year 2024.

PRESIDENT J. MIGUEL RODRIGUES:
Resolution sponsored by Alderman Johnson.
Seconded by Alderman Green. Any discussion?

ALDERMAN GERALD KLEINER: Just a quick
congrats to all that were responsible for such a
good outcome. Thank you.

PRESIDENT J. MIGUEL RODRIGUES: That's
because we do our job. And we have a --

ALDERMAN GERALD KLEINER: Yes, sir, Mr.
President, sir.

PRESIDENT J. MIGUEL RODRIGUES: --
great finance treasurer and everything. And we
do everything by the book with our audit
departments. Anybody else? Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

PRESIDENT J. MIGUEL RODRIGUES: Audit?

ALDERMAN PAUL JOHNSON: Mr. President,
I move the accounts be audited, the claims be
adjusted, and the city treasurer be authorized to
issue warrants because we do pay our bills.

PRESIDENT J. MIGUEL RODRIGUES: We pay
bills. Alderman Johnson. Second? Alderman
Jean-Francois. Roll.

CLERK RICHARD MCCORMACK: Tobin?

ALDERMAN SPARROW TOBIN: Aye.

CLERK RICHARD MCCORMACK: Jean-
Francois?

ALDERMAN JUDE JEAN-FRANCOIS: Aye.

CLERK RICHARD MCCORMACK: Johnson?

ALDERMAN PAUL JOHNSON: Aye.

CLERK RICHARD MCCORMACK: Wray?

ALDERWOMAN KATE WRAY: Aye.

CLERK RICHARD MCCORMACK: Kleiner?

ALDERMAN GERALD KLEINER: Aye.

CLERK RICHARD MCCORMACK: Green?

ALDERMAN ANDREW GREEN: Aye.

CLERK RICHARD MCCORMACK: Witt?

ALDERMAN KEVIN WITT: Aye.

CLERK RICHARD MCCORMACK: President
Rodrigues?

PRESIDENT J. MIGUEL RODRIGUES: Aye.

CLERK RICHARD MCCORMACK: Carries.

PRESIDENT J. MIGUEL RODRIGUES: Move
for adjournment?

ALDERMAN GERALD KLEINER: Move.

ALDERWOMAN KATE WRAY: So move.

(Adjourned)

C E R T I F I C A T I O N

I, Sonya Ledanski Hyde, certify that the foregoing transcript is a true and accurate record of the proceedings.



Sonya M. Ledanski Hyde

Veritext Legal Solutions

330 Old Country Road

Suite 300

Mineola, NY 11501

Date: October 2, 2025



**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Tobin
Seconded by: Alderman Johnson
Date of Adoption: September 16, 2025
Index No: 245-25

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.

Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.

Joseph M. DeStefano, Mayor

9/18/25

Date

Resolution Authorizing a Waiver of 30-Day Notification Requirement – Full Liquor License Application, Fable Restaurant Group DBA Oak & Reed

WHEREAS, The Fable Restaurant Group DBA Oak & Reed, located at 45-53 North Street, Unit 1, Middletown, New York, currently holds a license to serve wine and beer, and

WHEREAS, The Fable Restaurant Group DBA Oak & Reed is seeking a full liquor license for on-premises consumption pursuant to the Alcoholic Beverage Control Law, as amended by Assembly Bill A7580 sponsored by Assemblywoman Paula Kay and Senate Bill 6416 sponsored by Senator James Skoufis, and

WHEREAS, under the Alcoholic Beverage Control Law, applicants are generally required to provide a 30-day notification to the municipality prior to submitting a full liquor license application to the New York State Liquor Authority, and

WHEREAS, the Common Council has received and reviewed the request of Fable Restaurant Group DBA Oak & Reed, and has no objection to the granting of a full liquor license,

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Middletown hereby waives the 30-day notification requirement for Fable Restaurant Group DBA Oak & Reed, located at 45-53 North Street, Unit 1, Middletown, New York, to apply to the New York State Liquor Authority for a full liquor license for on-premises consumption.

Prepared by:
Rick McCormack, City Clerk

Attachments:

1.	SLA Standardized 30-Day Notice Fable Restaurant Group, LLC 45-53 North St, Unit 1
2.	Oak & Reed Bill



OFFICE USE ONLY		
☐ Original	☐ Amended	Date _____

Standardized NOTICE FORM for Providing 30-Day Advance Notice to a Local Municipality or Community Board

1. Date Notice Sent: 9-9-2025

1a. Delivered by: _____

2. Select the type of Application that will be filed with the Authority for an On-Premises Alcoholic Beverage License:

For premises outside the City of New York:

☐ New Application ☐ Removal ☒ Class Change

For premises in the City of New York: (counties of Kings, New York, Bronx, Queens and Richmond):

☐ New Application ☐ New Application and Temporary Retail Permit ☐ Temporary Retail Permit ☐ Removal
☐ Class Change ☐ Method of Operation ☐ Corporate Change ☐ Renewal ☐ Alteration

For **New** and Temporary Retail Permit applicants, answer each question below using all information known to date
 For **Renewal** applicants, answer all questions

For **Alteration** applicants, attach a complete written description and diagrams depicting the proposed alteration(s)

For **Corporate Change** applicants, attach a list of the current and proposed corporate principals

For **Removal** applicants, attach a statement of your current and proposed addresses with the reason(s) for the relocation

For **Class Change** applicants, attach a statement detailing your current license type and your proposed license type

For **Method of Operation Change** applicants, although not required, if you choose to submit, attach an explanation detailing those changes

Please include all documents as noted above. Failure to do so may result in disapproval of the application.

This 30-Day Advance Notice is Being Provided to the Clerk of the Following Local Municipality or Community Board:

3. Name of Municipality or Community Board: City of Middletown

Applicant/Licensee Information:

4. Licensee License ID (if applicable): 0240-22-200241 Expiration Date (if applicable): 1/31/2026

5. Applicant or Licensee Name: Fable Restaurant Group, LLC

6. Trade Name (if any): Oak and Reed

7. Street Address of Establishment: 45-53 North Street, Unit 1

8. City, Town or Village: Middletown, NY Zip Code: 10940

9. Business Telephone Number of applicant/ Licensee: 845-775-4200

10. Business E-mail of Applicant/Licensee: lmoore@oakandreeddowntown.com

11. Type(s) of alcohol sold or to be sold: ☐ Beer & cider ☐ Wine, Beer & Cider ☒ Liquor, Wine, Beer & Cider

12. Extent of Food Service: ☒ Full Food menu; full kitchen run by a chef/cook ☐ Menu meets legal minimum food requirements; food prep area required

13. Type of Establishment: _____

☐ Seasonal Establishment ☐ Juke Box ☐ Disc Jockey ☐ Recorded Music ☐ Karaoke

14. Method of Operation: (check all that apply) ☒ Live Music (give details i.e., rock bands, acoustic, jazz, etc.): _____

☐ Patron Dancing ☐ Employee Dancing ☐ Exotic Dancing ☐ Topless Entertainment

☐ Video/Arcade Games ☐ Third Party Promoters ☐ Security Personnel

☐ Other (specify): _____

15. Licensed Outdoor Area: (check all that apply) ☐ one ☒ patio or Deck ☐ Rooftop ☐ Garden/Grounds ☐ Freestanding Covered Structure
☐ sidewalk Cafe ☐ other (specify): _____

RECEIVED
 SEP 09 2025
 CITY CLERK
 CITY OF MIDDLETOWN

OFFICE USE ONLY		
☐ Original	☐ Amended	Date _____

16. List the floor(s) of the building that the establishment is located on: 1st Floor + Basement
17. List the room number(s) the establishment is located in within the building, if appropriate: N/A
18. Is the premises located within 500 feet of three or more on-premises liquor establishments? ☒ Yes ☐ No
19. Will the license holder or a manager be physically present within the establishment during all hours of operation? ☒ Yes ☐ No
20. If this is a transfer application (an existing licensed business is being purchased) provide the name and ID number of the licensee:
- | | |
|-------|-------------------|
| _____ | _____ |
| Name | License ID Number |
21. Does the applicant or licensee own the building in which the establishment is located? ☐ Yes (if YES, SKIP 23-26) ☒ No

Owner of the Building in Which the Licensed Establishment is Located

22. Building Owner's Full Name: City of Middletown
23. Building Owner's Street Address: 16 James Street
24. City, Town or Village: Middletown State: NY Zip Code: 10940
25. Business Telephone Number of Building Owner: 845-343-7439

Representative or Attorney Representing the Applicant in Connection with the Application for a License to Traffic in Alcohol at the Establishment Identified in this Notice

26. Representative/Attorney's Full Name: Glen F. Kubista
27. Representative/Attorney's Street Address: 242 Broadway, Port Ewen,
28. City, Town or Village: Port Ewen State: NY Zip Code: 12466
29. Business Telephone Number of Representative/Attorney: 845-338-8062
30. Business E-mail Address of Representative/Attorney: Kubista@aol.com

I am the applicant or licensee holder or a principal of the legal entity that holds or is applying for the license. Representations in this form are in conformity with representations made in submitted documents relied upon by the Authority when granting the license. I understand that representations made in this form will also be relied upon, and that false representations may result in disapproval of the application or revocation of the license.

By my signature, I affirm - under **Penalty of Perjury** - that the representations made in this form are true.

31. Printed Principal Name: Laura Scott Title: owner

Principal Signature:Laura Scott**Date:**9/9/2025

A 7580 Kay Same as **S 6416** SKOUFIS
 Alcoholic Beverage Control Law
 TITLE....Provides for a license to sell liquor at retail
 for consumption on certain premises
 04/01/25 referred to economic development
 05/13/25 reported referred to ways and means
 05/27/25 reported referred to rules
 05/29/25 reported
 05/29/25 rules report cal.340
 05/29/25 ordered to third reading rules cal.340
 05/29/25 passed assembly
 05/29/25 delivered to senate
 05/29/25 REFERRED TO COMMERCE,
 ECONOMIC DEVELOPMENT AND
 SMALL BUSINESS
 06/04/25 SUBSTITUTED FOR S6416
 06/04/25 3RD READING CAL.1273
 06/04/25 PASSED SENATE
 06/04/25 RETURNED TO ASSEMBLY
 08/15/25 delivered to governor
 08/22/25 signed chap.346

S6416 SKOUFIS Same as **A 7580** Kay
 ON FILE: 03/13/25 Alcoholic Beverage Control Law
 TITLE....Provides for a license to sell liquor at retail for
 consumption on certain premises
 03/13/25 REFERRED TO COMMERCE,
 ECONOMIC DEVELOPMENT AND
 SMALL BUSINESS
 05/21/25 1ST REPORT CAL.1273
 05/22/25 2ND REPORT CAL.
 05/27/25 ADVANCED TO THIRD READING
 06/04/25 SUBSTITUTED BY A7580
A07580 **Kay**
 04/01/25 referred to economic development
 05/13/25 reported referred to ways and means
 05/27/25 reported referred to rules
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KAY

Amd §64, ABC L

Provides for a license to sell liquor at retail for consumption on certain premises.

EFF. DATE 08/22/2025

STATE OF NEW YORK

7580

2025-2026 Regular Sessions

IN ASSEMBLY

April 1, 2025

Introduced by M. of A. KAY -- read once and referred to the Committee on Economic Development

AN ACT to amend the alcoholic beverage control law, in relation to providing for a license to sell liquor at retail for consumption on certain premises

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 7 of section 64 of the alcoholic beverage
2 control law is amended by adding a new paragraph (e-17) to read as
3 follows:

4 (e-17) Notwithstanding the provisions of paragraph (a) of this subdivi-
5 vision, the authority may issue a retail license for on-premises
6 consumption for a premises which shall be located within two hundred
7 feet of a building occupied as a school, church, synagogue or other
8 place of worship, provided such premises constitute a premises for the
9 sale of food or beverages at retail for consumption on the premises
10 located wholly within the boundaries of the county of Orange in the city
11 of Middletown, bounded and described as follows:

12 Schedule C

13 All that certain plot, piece or parcel of land situate, lying and
14 being in the City of Middletown, County of Orange and State of New York,
15 bounded and described as follows:

16 BEGINNING at a point on the southeasterly side of North Street, said
17 point being the southwesterly corner of lands now or formerly of DeGraw
18 Equity (liber 5208 page 260);

19 THENCE South 59 degrees 45 minutes 09 seconds East, a distance of
20 104.24 feet passing through a party wall and along the lands now or
21 formerly DeGraw Equity (liber 5208 page 260) to a building corner;

22 THENCE along the lands now or formerly Glendening (liber 4778 pages
23 277 & 281) the following three (3) courses and distances:

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD10682-01-5

A. 7580

2

- 1 1. South 59 degrees 42 minutes 20 seconds East, a distance of 30.00
2 feet;
3 2. South 30 degrees 47 minutes 00 seconds West, a distance of 23.89
4 feet;
5 3. South 34 degrees 37 minutes 40 seconds East, a distance of 26.38
6 feet to a building corner;
7 THENCE South 30 degrees 47 minutes 00 seconds West, a distance of
8 51.08 feet along the lands now or formerly Glendening (liber 4778 page
9 261) and Foley (liber 2334 page 295) to a point;
10 THENCE along the lands now or formerly Foley (liber 2334 page 295) the
11 following four (4) courses and distances:
12 1. North 61 degrees 09 minutes 30 seconds West, a distance of 60.00
13 feet;
14 2. North 82 degrees 02 minutes 01 seconds West, a distance of 20.03
15 feet;
16 3. South 30 degrees 46 minutes 54 seconds West, a distance of 0.94
17 feet;
18 4. North 59 degrees 50 minutes 59 seconds West, a distance of 84.24
19 feet passing through a party wall to a point;
20 THENCE North 30 degrees 47 minutes 04 seconds East, a distance of
21 89.54 feet along the southeasterly side of North Street to the point or
22 place of BEGINNING.
23 § 2. This act shall take effect immediately.

**NEW YORK STATE ASSEMBLY
MEMORANDUM IN SUPPORT OF LEGISLATION
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A7580

SPONSOR: Kay

TITLE OF BILL:

An act to amend the alcoholic beverage control law, in relation to providing for a license to sell liquor at retail for consumption on certain premises

PURPOSE:

Allows Oak & Reed, a restaurant in the City of Middletown, to obtain a retail license for on-premises consumption despite being within 200' of a building occupied as a school or place of worship.

SUMMARY OF PROVISIONS:

Section 1: Amends subdivision 7 of section 64 of the alcoholic beverage control law, adding a new paragraph e-17 to allow the issuance of a retail license for on-premises consumption for a premises that is located within 200' of a building occupied as a school, church, synagogue, or other place of worship.

Section 2: Sets effective date.

JUSTIFICATION:

This bill would allow the State Liquor Authority to issue a retail license for on-premises consumption to Oak & Reed, which is located within 200' of a place of worship that supports the issuance of a full license.

PRIOR LEGISLATIVE HISTORY:

New Bill.

FISCAL IMPLICATIONS FOR STATE AND LOCAL GOVERNMENTS:

Increased tax revenue.

EFFECTIVE DATE:

This act shall take effect immediately.

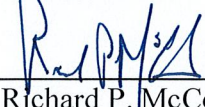


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

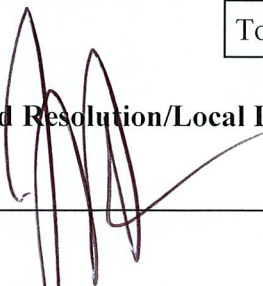
By: Alderman Jean-Francois
Seconded by: Alderman Johnson
Date of Adoption: September 16, 2025
Index No: 246-25

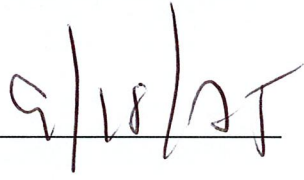
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 

Resolution Authorizing a Waiver of 30-Day Notification Requirement – Full Liquor License Application, Piccolo Cucina E Vino, 17 North Street

WHEREAS, Piccolo Cucina E Vino, 17 North Street, Middletown, New York, currently holds a license to serve wine and beer, and

WHEREAS, Piccolo Cucina E Vino, is seeking a full liquor license for on-premises consumption pursuant to the Alcoholic Beverage Control Law, as amended by Assembly Bill A7579 sponsored by Assemblywoman Paula Kay, and Senate Bill 6418 sponsored by Senator James Skoufis, and

WHEREAS, under the Alcoholic Beverage Control Law, applicants are generally required to provide a 30-day notification to the municipality prior to submitting a full liquor license application to the New York State Liquor Authority, and

WHEREAS, the Common Council has received and reviewed the request of Piccolo Cucina E Vino, and has no objection to the granting of a full liquor license,

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Middletown hereby waives the 30-day notification requirement for Piccolo Cucina E Vino, 17 North Street, Middletown, New York, to apply to the New York State Liquor Authority for a full liquor license for on-premises consumption.

Prepared by:
Rick McCormack, City Clerk

Attachments:

None



**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Johnson
Seconded by: Alderman Green
Date of Adoption: September 16, 2025
Index No: 247-25

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.

Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.

Joseph M. DeStefano, Mayor

Date

Resolution Authorizing the Disposal of Surplus Police Vehicles

WHEREAS, the City of Middletown Police Department has identified the following vehicles as having surpassed their useful life; and

WHEREAS, the cost to repair said vehicles would exceed their fair market value, rendering them not cost-effective to maintain in active service; and

WHEREAS, it is in the best interest of the City to dispose of these vehicles in a responsible and financially prudent manner;

NOW, THEREFORE, BE IT RESOLVED that the **Common Council of the City of Middletown concurs with the Board of Estimate and Apportionment** hereby declares the following vehicles surplus and of no further use to the City:

BE IT FURTHER RESOLVED that the **Common Council of the City of Middletown** concurs with the **Board of Estimate and Apportionment** and authorizes the Police Department to dispose of said vehicles by means of scrap, in accordance with City policy and all applicable laws and regulations.

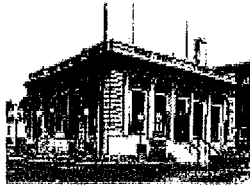
Year	Make	Vin Number	Vehicle Number	Color	Issue(s)
2000	Dodge Neon	1B3ES46C2YD581354	N/A	Red	Engine, transmission
2005	Honda Accord	1HGCM56405A070500	N/A	Gray	Transmission
2005	Ford Taurus	1FAFP53UX5A106612	N/A	Gray	Electrical issues, various engine/mechanical
2007	Nissan Maxima	1N4BA41E77C816497	N/A	Blue	Engine/Stretched timing chain

Prepared by:
John Ewanciw, Chief of Police

Attachments:

1.	Disposal of cars memo (002)
----	-----------------------------

JOHN EWANCIW
CHIEF OF POLICE



TELEPHONE
845-343-3151
FAX NUMBER
845-343-2660

CITY OF MIDDLETOWN POLICE DEPARTMENT

2 JAMES STREET
MIDDLETOWN, NEW YORK 10940
ESTABLISHED 1888

Memo

To: Chief Ewanciw
From: Sgt. Jason Beaudette
Date: August 26, 2025
Re: Disposal of Narco Unit vehicles

The following is a list of vehicles owned by the police department that have been identified for disposal, by means of scrap. The vehicles have surpassed their useful life and the cost to repair the vehicles will exceed their value.

year	make	vin number	vehicle number	color	issue(s)
2000	Dodge Neon	1B3ES46C2YD581354	N/A	Red	Engine, transmission
2005	Honda Accord	1HGCM56405A070500	N/A	Gray	Transmission
2005	Ford Taurus	1FAFP53UX5A106612	N/A	Gray	Electrical issues, various engine/mechanical
2007	Nissan Maxima	1N4BA41E77C816497	N/A	Blue	Engine/Stretched timing chain

Respectfully,

Sgt. Jason Beaudette #1255

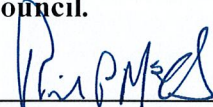


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

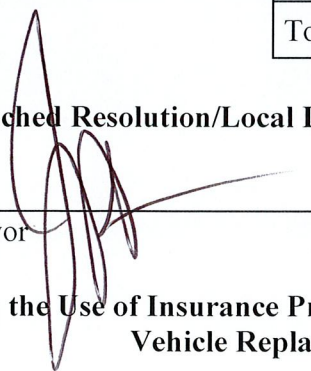
By: Alderwoman Wray
Seconded by: Alderman Johnson
Date of Adoption: September 16, 2025
Index No: 248-25

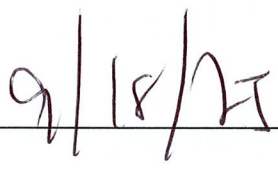
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Authorizing the Use of Insurance Proceeds and Transfer of Funds for Police Vehicle Replacement

WHEREAS, on August 9, 2025, City of Middletown Police Department vehicle #9 was involved in a motor vehicle accident and subsequently deemed a total loss; and

WHEREAS, the City received an insurance reimbursement check in the amount of \$33,364.75 related to the loss of said vehicle; and

WHEREAS, the Police Department seeks to utilize said insurance proceeds toward the purchase of a replacement vehicle; and

WHEREAS, an additional transfer of funds is necessary to fully cover the cost of the replacement vehicle;

BE IT RESOLVED that the **Common Council of the City of Middletown** concurs with the **Board of Estimate and Apportionment** and authorizes the use of the insurance proceeds in the amount of \$33,364.75 for the purchase of a replacement vehicle for Police Department vehicle #9.

BE IT FURTHER RESOLVED that the **Common Council of the City of Middletown** concurs with the **Board of Estimate and Apportionment** and authorizes the City Treasurer to transfer funds within the 2025 Police Department budget as follows to complete the purchase:

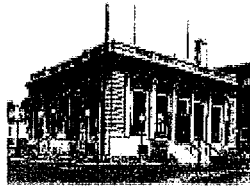
From	Amount	To
A.3120.100 – Personal Services	\$30,000.00	A.3120.201 – Vehicles

Prepared by:
John Ewanciw, Chief of Police

Attachments:

1.	Disposal of cars memo (002)
2.	MVA CAR 9

JOHN EWANCIW
CHIEF OF POLICE



TELEPHONE
845-343-3151
FAX NUMBER
845-343-2660

CITY OF MIDDLETOWN POLICE DEPARTMENT

2 JAMES STREET
MIDDLETOWN, NEW YORK 10940
ESTABLISHED 1888

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From: Sgt. Jason Beaudette
Date: August 26, 2025
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2007	Nissan Maxima	1N4BA41E77C816497	N/A	Blue	Engine/Stretched timing chain

Respectfully,

Sgt. Jason Beaudette #1255



REPORT SUMMARY



CLAIM INFORMATION

Owner	City Of Middletown Middletown, NY 10940
Loss Unit	Police 2023 Ford EXPLORER POLICE AWD 6cyl. 3.3l Sport Utility Vehicle
Loss Unit Type	SPECIALTY VEHICLES
Loss Incident Date	08/09/2025
Claim Reported	08/15/2025



INSURANCE INFORMATION

Report Reference Number	126816676
Claim Reference	F6H8980005
Adjuster	Albrecht, Logan
Appraiser	Vargas, Nichole
Odometer	25,795
Last Updated	08/18/2025 01:32 PM



VALUATION SUMMARY

Base Value	\$ 31,320.00
Adjusted Value	\$ 31,320.00
Tax (8.125%)	+ \$ 2,544.75
Tax reflects applicable state, county and municipal taxes.	
Deductible	- \$ 500.00

Total	\$ 33,364.75
--------------	---------------------

The total may not represent the total of the settlement as other factors (e.g. license and fees) may need to be taken into account.

The CCC ONE® Market Valuation Report reflects CCC Intelligent Solutions Inc.'s opinion as to the value of the loss unit, based on information provided to CCC by TRAVELERS.

BASE VALUE

This is derived from comparable unit(s) available or recently available in the marketplace at the time of valuation, per our valuation methodology described on the next page.

Inside the Report

Valuation Methodology.....	2
Loss Unit Information.....	3
Comparable Units.....	6
Valuation Notes.....	9
Supplemental Information.....	10

VALUATION METHODOLOGY

How was the valuation determined?

CLAIM INSPECTION



TRAVELERS has provided CCC with the zip code where the loss unit is garaged, loss unit VIN, mileage/hours, options and additional equipment, as well as loss unit condition, which is used to assist in determining the value of the loss unit.

DATABASE REVIEW



CCC maintains an extensive database of units that currently are or recently were available for sale in the U.S. This database includes units advertised for sale by dealerships or private parties. All of these sources are updated regularly.

SEARCH FOR COMPARABLES

When a valuation is created the database is searched and comparable units are selected. On current year units, new units for sale at the time of the valuation may have been used. The zip code where the loss unit is garaged determines the starting point for the search. Comparable units are similar to the loss unit based on relevant factors. If a sufficient number of comparable units cannot be located, CCC may also obtain dealer quotations for a unit with attributes as reported by the insurer.



CALCULATE VALUATION

Adjustments to the price of the selected comparable units are made to reflect differences in attributes, including mileage/hours, options, additional equipment, refurbishments, after factory equipment, and condition. Dollar adjustments are based upon market research. Finally, the Base Value is the straight average of the adjusted values of the comparable units. Due to the unique nature of the loss units valued in the Commercial and Recreational Vehicle division, a valuation specialist handles each request individually.



LOSS UNIT INFORMATION

LOSS UNIT DETAILS

Location	Middletown , NY 10940
VIN	1FM5K8AB4PGB58966
Year	2023
Make	Ford
Model	EXPLORER POLICE AWD
Drivetrain	4X4

LOSS UNIT CONDITION

	Condition
Overall Rating	Average

Vehicles sold in the United States are required to have a manufacturer assigned Vehicle Identification Number(VIN). This number provides certain specifications of the vehicles .

Please review the information in the Loss Unit Information Section to confirm the reported mileage and condition, and to verify that the information accurately reflects the options, additional equipment, refurbishments or other aspects of the loss unit that may impact the value.

TRAVELERS uses condition inspection guidelines to determine the condition of the loss unit prior to the loss. The guidelines describe physical characteristics for the loss unit, for the condition selected based upon age. Inspection Notes reflect observations from the appraiser regarding the loss unit's condition.

LOSS UNIT EQUIPMENT

To the left is the equipment of the loss unit that TRAVELERS provided to CCC.

CT - Transmission	AUTOMATIC TRANSMISSION	✓
	4 WHEEL DRIVE	✓
PO - Power	POWER STEERING	✓
	POWER BRAKES	✓
	POWER WINDOWS	✓
	POWER LOCKS	✓
	POWER MIRRORS	✓
	POWER DRIVER SEAT	✓
IS - Seats/Interior	BUCKET SEATS	✓
	CLOTH SEATS	✓
	RECLINING/LOUNGE SEATS	✓
CS - Convenience	AIR CONDITIONING	✓
	DUAL MIRRORS	✓
	INTERMITTENT WIPERS	✓
	TILT WHEEL	✓
	CRUISE CONTROL	✓
	REAR DEFOGGER	✓
	MESSAGE CENTER	✓
	STEERING WHEEL TOUCH CONTROLS	✓
	REAR WINDOW WIPER	✓
	TELESCOPIC WHEEL	✓
	CLIMATE CONTROL	✓
	OVERHEAD CONSOLE	✓
	AM RADIO	✓
	FM RADIO	✓
	STEREO	✓
CR - Radio	SEARCH/SEEK	✓
	AUXILIARY AUDIO CONNECTION	✓
CW - Wheels	STYLED STEEL WHEELS	✓
SS - Safety	AIR BAG (DRIVER ONLY)	✓
	PASSENGER AIR BAG	✓
	ANTI-LOCK BRAKES (4)	✓
	4-WHEEL DISC BRAKES	✓
	TRACTION CONTROL	✓

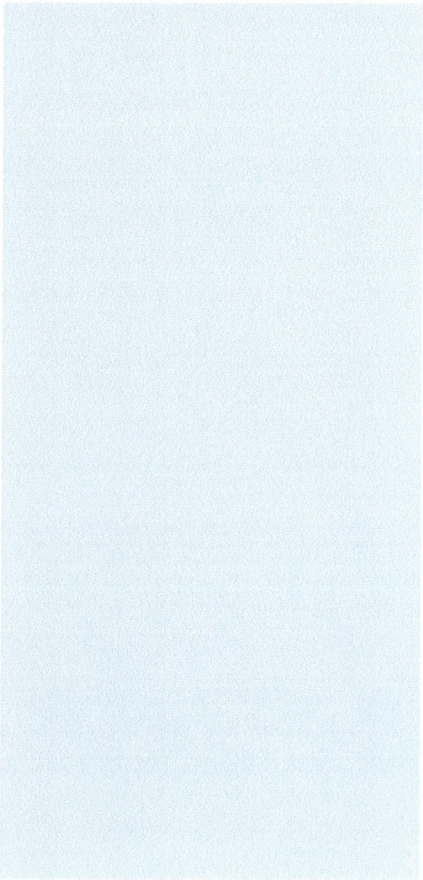
LOSS UNIT EQUIPMENT

OP - Other

STABILITY CONTROL	✓
FRONT SIDE IMPACT AIR BAGS	✓
HEAD/CURTAIN AIR BAGS	✓
HANDS FREE	✓
BACKUP CAMERA	✓
XENON OR L.E.D. HEADLAMPS	✓
PRIVACY GLASS	✓
REAR SPOILER	✓
CLEARCOAT PAINT	✓
TRAILER HITCH	✓
CALIFORNIA EMISSIONS	✓

ADDITIONAL EQUIPMENT

Push Bumper	✓
Trailer Package	✓
Full Size Light Bar	✓



COMPARABLE UNITS

	Loss Unit	Comp 1	Comp 2
Price		\$23,900	\$20,111
Year/Make/Model	2023 Ford EXPLORER POLICE AWD	2022 Ford EXPLORER POLICE AWD	2021 Ford EXPLORER POLICE AWD
Odometer	25,795	21,155	80,763
Configuration			
Model Description	3.3L	3.3L	3.3L
Body Type	SPORT UTILITY VEHICLE	SPORT UTILITY VEHICLE	SPORT UTILITY VEHICLE
Drivetrain	4X4	4X4	4X4
Engine Cylinder	6	6	6
Options			
TW - Tilt Wheel	✓	✓	✓
DG - Head/Curtain Air Bags	✓	✓	✓
PS - Power Steering	✓	✓	✓
TX - Traction Control	✓	✓	✓
M3 - Auxiliary Audio Connection	✓	✓	✓
PW - Power Windows	✓	✓	✓
FM - FM Radio	✓	✓	✓
PX - Backup Camera	✓	✓	✓
DM - Dual Mirrors	✓	✓	✓
DT - Privacy Glass	✓	✓	✓
BS - Bucket Seats	✓	✓	✓
SE - Search/Seek	✓	✓	✓
MC - Message Center	✓	✓	✓
SL - Rear Spoiler	✓	✓	✓
WP - Rear Window Wiper	✓	✓	✓
T1 - Stability Control	✓	✓	✓
SP - Power Driver Seat	✓	✓	✓
CC - Cruise Control	✓	✓	✓
AB - Anti-Lock Brakes (4)	✓	✓	✓
ST - Stereo	✓	✓	✓
AC - Air Conditioning	✓	✓	✓
4W - 4 Wheel Drive	✓	✓	✓
AG - Drivers Side Air Bag	✓	✓	✓
SY - Styled Steel Wheels	✓	✓	✓

Comp 1 Updated Date: 07/23/2025

2022 Ford EXPLORER POLICE AWD
VIN 1FM5K8AB9NGA29621
Dealership STATE SURPLUS AUTO S
Location Newark, NJ
Contact ,
Telephone (973) 358-8549
Source Dealer Ad
Stock # A29621

Comp 2 Updated Date: 06/18/2025

2021 Ford EXPLORER POLICE AWD
VIN 1FM5K8AB0MGA19168
Dealership YOSH MOTORS 22
Location Somerville, NJ
Contact ,
Telephone (908) 258-9437
Source Dealer Ad
Stock # A19168

Comparables used in the determination of the Base Value are not intended to be replacement units but are reflective of the market value, and may no longer be available for sale.

Price is the amount that the dealership will accept to sell the unit, though a lower price may be obtainable through negotiation.

COMPARABLE UNITS

	Loss Unit	Comp 1	Comp 2
IP - Clearcoat Paint	✓	✓	✓
EM - California Emissions	✓	✓	✓
CL - Climate Control	✓	✓	✓
CO - Overhead Console	✓	✓	✓
AM - AM Radio	✓	✓	✓
XE - Xenon Or L.e.d. Headlamps	✓	✓	✓
IW - Intermittent Wipers	✓	✓	✓
XG - Front Side Impact Air Bags	✓	✓	✓
CS - Cloth Seats	✓	✓	✓
PB - Power Brakes	✓	✓	✓
RD - Rear Defogger	✓	✓	✓
AT - Automatic Transmission	✓	✓	✓
TH - Trailer Hitch	✓	✓	✓
RG - Passenger Air Bag	✓	✓	✓
TL - Telescopic Wheel	✓	✓	✓
RL - Reclining/Lounge Seats	✓	✓	✓
PL - Power Locks	✓	✓	✓
TQ - Steering Wheel Touch Controls	✓	✓	✓
PM - Power Mirrors	✓	✓	✓
DB - 4-Wheel Disc Brakes	✓	✓	✓
HF - Hands Free	✓	✓	✓

Additional Equipment

Dispatch System	✗	✓	✗
Partition	✗	✓	✗
Push Bumper	✓	✗	✗
Trailer Package	✓	✗	✗
Full Size Light Bar	✓	✗	✗

Condition	Average	Average	Average
------------------	---------	---------	---------

Adjustments:

Make/Model/Trim	\$ 7,500	\$ 9,600
------------------------	----------	----------

Additional Equipment

Dispatch System	- \$ 927	
Partition	- \$ 371	
Push Bumper	\$ 233	\$ 233
Full Size Light Bar	\$ 956	\$ 956
Odometer	- \$ 2,187	\$ 2,635

Condition

 COMPARABLE UNITS

Adjusted Comparable Value	\$29,104	\$33,535
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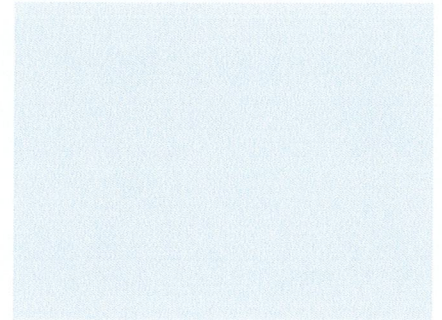


VALUATION NOTES

08/18/2025 13:18 - STANDARD EQUIPMENT: 4W, AB, AC, AG, AM, AT, BS, CC, CL, CO, CS, DB, DG, DM, DT, EM, FM, HF, IP, IW, M3, MC, PB, PL, PM, PS, PW, PX, RD, RG, RL, SE, SL, SP, ST, SY, T1, TH, TL, TP, TQ, TW, TX, WP, WU, XE, XG

08/18/2025 13:18 - AVERAGE MILEAGE: 29933

This Market Valuation Report has been prepared exclusively for use by TRAVELERS, and no other person or entity is entitled to or should rely upon this Market Valuation Report and/or any of its contents. CCC is one source of valuations, and there are other valuation sources available.

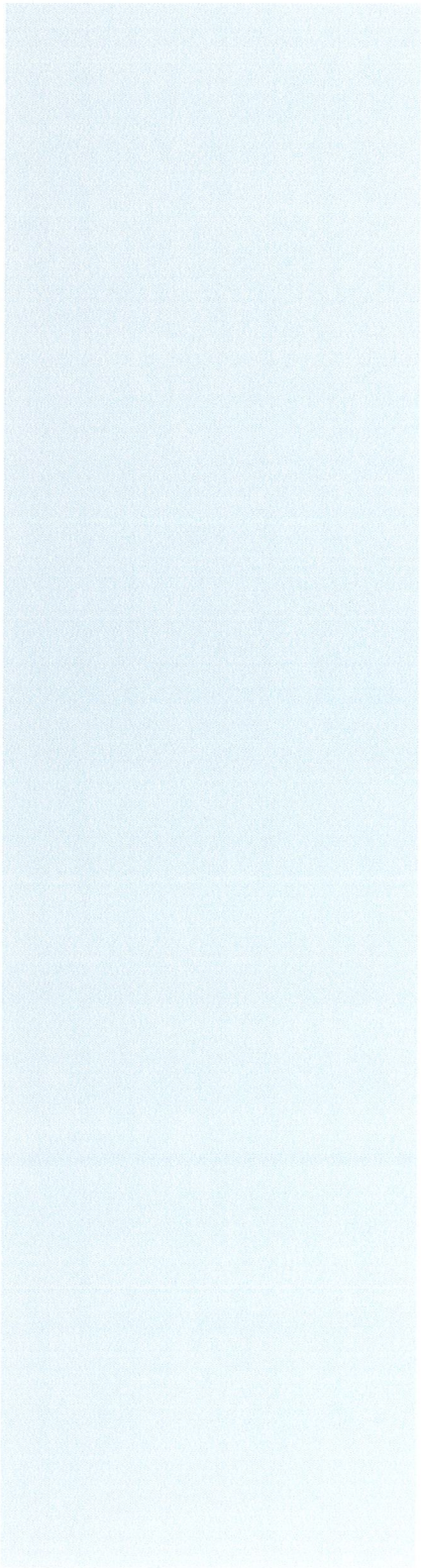


SUPPLEMENTAL INFORMATION

 LOSS UNIT HISTORY INFORMATION

VINGuard®

VINGuard® Message: VINGuard has decoded this VIN without any errors



SUPPLEMENTAL INFORMATION



EXPERIAN® AUTOCHECK® VEHICLE HISTORY REPORT

TITLE CHECK	RESULTS FOUND
Abandoned	✓ No Abandoned Record Found
Damaged	✓ No Damaged Record Found
Fire Damage	✓ No Fire Damage Record Found
Grey Market	✓ No Grey Market Record Found
Hail Damage	✓ No Hail Damage Record Found
Insurance Loss	✓ No Insurance Loss Record Found
Junk	✓ No Junk Record Found
Rebuilt	✓ No Rebuilt Record Found
Salvage	✓ No Salvage Record Found
EVENT CHECK	RESULTS FOUND
NHTSA Crash Test Vehicle	✓ No NHTSA Crash Test Vehicle Record Found
Frame Damage	✓ No Frame Damage Record Found
Major Damage Incident	✓ No Major Damage Incident Record Found
Manufacturer Buyback/Lemon	✓ No Manufacturer Buyback/Lemon Record Found
Odometer Problem	✓ No Odometer Problem Record Found
Recycled	✓ No Recycled Record Found
Branded Title Auction	✓ No Branded Title Auction Record Found
Water Damage	✓ No Water Damage Record Found
VEHICLE INFORMATION	RESULTS FOUND
Accident	✓ No Accident Record Found
Corrected Title	✓ No Corrected Title Record Found
Driver Education	✓ No Driver Education Record Found
Duplicate Title	✓ No Duplicate Title Record Found
Emissions Safety Inspection	✓ No Emissions Safety Inspection Record Found
Fire Damage Incident	✓ No Fire Damage Incident Record Found
Lease	✓ No Lease Record Found
Lien	✓ No Lien Record Found
Livery Use	✓ No Livery Use Record Found
Government Use	✓ No Government Use Record Found
Police Use	✓ No Police Use Record Found
Fleet	✓ No Fleet Record Found
Rental	✓ No Rental Record Found
Fleet and/or Lease	✓ No Fleet and/or Lease Record Found
Fleet and/or Rental	✓ No Fleet and/or Rental Record Found
Repossessed	✓ No Repossessed Record Found
Taxi use	✓ No Taxi use Record Found
Theft	✓ No Theft Record Found

CCC provides TRAVELERS information reported by Experian® regarding the 2023 Ford EXPLORER POLICE AWD 6cyl. 3.3l (1FM5K8AB4PGB58966). This data is provided for informational purposes. Unless otherwise noted in this Market Valuation Report, CCC does not adjust the value of the loss unit based upon this information.

LEGEND :

- ✓ No Event Found
- ⊖ Event Found
- 📄 Information Needed

TITLE CHECK

THIS VEHICLE CHECKS OUT

AutoCheck's result for this loss unit show no significant title events. When found, events often indicate automotive damage or warnings associated with the unit.

EVENT CHECK

THIS VEHICLE CHECKS OUT

AutoCheck's result for this loss unit show no historical events that indicate a significant automotive problem. These problems can indicate past previous car damage, theft, or other significant problems.

VEHICLE INFORMATION

THIS VEHICLE CHECKS OUT

AutoCheck's result for this loss unit show no vehicle information that indicate a significant automotive problem. These problems can indicate past previous car damage, theft, or other significant problems.

ODOMETER CHECK

THIS VEHICLE CHECKS OUT

AutoCheck's result for this loss unit show no indication of odometer rollback or tampering was found. AutoCheck determines odometer rollbacks by searching for records that indicate odometer readings less than a previously reported value. Other odometer events can report events of tampering, or possible odometer breakage.

SUPPLEMENTAL INFORMATION



FULL HISTORY REPORT RUN DATE: 08/18/2025

Below are the historical events for this vehicle listed in chronological order.

EVENT DATE	EVENT LOCATION	ODOMETER READING	DATA SOURCE	EVENT DETAIL
			Independent Source	Vehicle Manufactured and Shipped to Dealer
08/28/2023	MORRISTOWN, NJ	10	Dealer Listing	Vehicle Listed for Sale
02/19/2024	NY	52	Motor Vehicle Dept.	Emission Inspection
02/19/2024	NY		Motor Vehicle Dept.	Passed Safety Inspection
04/01/2024	MIDDLETOWN, NY		Motor Vehicle Dept.	Title

AUTOCHECK TERMS AND CONDITIONS:

Experian's Reports are compiled from multiple sources. It is not always possible for Experian to obtain complete discrepancy information on all vehicles; therefore, there may be other title brands, odometer readings or discrepancies that apply to a vehicle that are not reflected on that vehicle's Report. Experian searches data from additional sources where possible, but all discrepancies may not be reflected on the Report.

These Reports are based on information supplied to Experian by external sources believed to be reliable, BUT NO RESPONSIBILITY IS ASSUMED BY EXPERIAN OR ITS AGENTS FOR ERRORS, INACCURACIES OR OMISSIONS. THE REPORTS ARE PROVIDED STRICTLY ON AN "AS IS WHERE IS" BASIS, AND EXPERIAN FURTHER EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE REGARDING THIS REPORT.

YOU AGREE TO INDEMNIFY EXPERIAN FOR ANY CLAIMS OR LOSSES, INCLUDING COSTS, EXPENSES AND ATTORNEYS FEES, INCURRED BY EXPERIAN ARISING DIRECTLY OR INDIRECTLY FROM YOUR IMPROPER OR UNAUTHORIZED USE OF AUTOCHECK VEHICLE HISTORY REPORTS.

Experian shall not be liable for any delay or failure to provide an accurate report if and to the extent which such delay or failure is caused by events beyond the reasonable control of Experian, including, without limitation, "acts of God", terrorism, or public enemies, labor disputes, equipment malfunctions, material or component shortages, supplier failures, embargoes, rationing, acts of local, state or national governments, or public agencies, utility or communication failures or delays, fire, earthquakes, flood, epidemics, riots and strikes.

These terms and the relationship between you and Experian shall be governed by the laws of the State of Illinois (USA) without regard to its conflict of law provisions. You and Experian agree to submit to the personal and exclusive jurisdiction of the courts located within the county of Cook, Illinois.

CITY OF MIDDLETOWN, N. Y.

ACCIDENT REPORT

(CITY INVOLVED)

SIDEWALK ROAD	☐
DRY	☒
WET	☐
ICY	☐
SNOWY	☐

CHECK WEATHER CONDITION:	
CLEAR	☒
CLOUDY	☐
FOG	☐
RAIN	☐
SNOW	☐

TIME	0226 ☒ A.M. ☐ P.M.	MONTH 8	DAY 9	YEAR 25	ACCIDENT INVOLVED ☒ Injury ☐ Death ☐ Property Damage Only	ACCIDENT NO. CM-15864-25
CITY PROPERTY DAMAGE	☐ LIGHT POLE ☐ STREET SIGN ☐ FIRE HYDRANT ☒ VEHICLE ☐ SIDEWALK					
LOCATION	ON North St AT INTERSECTION WITH Railroad Ave					
	OR FEET N E S W OF INTERSECTION — LANDMARK — OR POLE NO.					
	IF INSIDE OR OTHER THAN ABOVE ADDRESS AND ROOM NO. OR OTHER SPECIFIC LOCATION					
OWNER OF PROPERTY	NAME CITY STATE ZIP					
INSURANCE CO. AND AGENT						
PERSONS INJURED OR KILLED	SURNAME		FIRST NAME		ADDRESS	SEX AGE D. O. B. VEH. NO.
	1 Barclay		Bruce			M 36 2-27-89 1
	2 Gilliard		James		7 Walnut Ln Middletown NY	M 629-67 2
NATURE OF INJURY	1 Left side of face/head					TREATED BY DR. Abie Li HOSPITAL Garnet
	2 Complaints of pain					TREATED BY DR. Abie Li HOSPITAL Garnet
NATURE OF PROPERTY DAMAGE	Injuries continued on second page					
DEFECTS	☐ ROADWAY ☒ NONE ☐ HOLE ☐ OBSTRUCTION		WIDTH LENGTH DEPTH		FT. FT. IN.	☒ LIGHTED ☐ UNLIGHTED
	☐ SIDEWALK ☐ OTHER (Specify)		IS LOCATION UNDER REPAIR ☐ YES ☒ NO If Yes note information under details			
CITY VEHICLE NO. 1	OPERATOR'S FIRST NAME LAST NAME		DRIVER'S LICENSE NO.		SEX AGE D. O. B.	
	Bruce D. Barclay		709 952 780		M 36 2-27-89	
	DEPT.	MAKE OF VEHICLE	YEAR	TYPE	REG. NO.	VEHICLE IDENTIFICATION NO. SIREN RED LIGHT
	Police	Ford	23	SUBN	9	IFM5K8AB4PG6B58966 ON OFF ON OFF
VEHICLE NO. 2	OPERATOR'S FIRST NAME LAST NAME		OWNER'S FIRST NAME LAST NAME		ADDRESS CITY STATE ZIP	
	James A. Gilliard		Vivian B. Gilliard		P.O. Box 642 Woodbridge NY 12789	
	ADDRESS CITY STATE ZIP		ADDRESS CITY STATE ZIP			
	7 Walnut Ln. Middletown NY 10940					
	SEX	D. O. B.	CONDITION OF DRIVER: ☐ Fell Asleep ☒ Normal ☐ Defect ☐ Ill ☐ Intox		MAKE	YEAR TYPE REG. NO. STATE VEH. IDENT.
	M	6-29-67			Subaru	20 Subn HXW8588 NY JF2SKALCOLH584809
	DRIVERS LICENSE INFORMATION ☐ Learners ☒ Operators ☐ Unlic. ☐ Permit ☐ Chauff.		LICENSE OR PERMIT NO.		STATE	INS. CODE AGENT CITY
			633 369 857		NY	011
	OPERATOR ☐ SUMMONSED ☒ NO ACTION		CHARGES IF ARRESTED OR SUMMONSED		SUMMONS NO. ARREST NO.	
WITNESSES	1 Erik Call 845 313 8768 1360 RT 209 Cuddebackville NY 12729					
	2					
DESCRIBE ACCIDENT AND ALL OTHER PERTINENT INFORMATION	V1 responding to an emergency call for service was traveling North on N Street and Approaching intersection of N. Street and Railroad Ave. V2 has green light and proceeds through intersection, Making left turn from Railroad Ave onto North Street. V1 strikes V2 on the front driver side in the intersection. Airbags deployed in both vehicles. Occupants of both vehicles transported/continued					
	INVESTIGATING OFFICER SHIELD NO. REVIEWED BY TIME DATE OF REPORT DATE FORWARDED					

CITY OF MIDDLETOWN, N. Y.

ACCIDENT REPORT

(CITY INVOLVED)

SIDEWALK	☐
ROAD	☒
DRY	☒
WET	☐
ICY	☐
SNOWY	☐

CHECK X 1	
WEATHER CONDITION:	
CLEAR	☐
CLOUDY	☐
FOG	☐
RAIN	☐
SNOW	☐

TIME	0226 ☒ A.M. ☐ P.M.	MONTH 8	DAY 9	YEAR 25	ACCIDENT INVOLVED ☒ Injury ☐ Death ☐ Property Damage Only	ACCIDENT NO. CM-15864-25			
CITY PROPERTY DAMAGE	☐ LIGHT POLE ☐ STREET SIGN ☐ FIRE HYDRANT ☒ VEHICLE ☐ SIDEWALK								
LOCATION	ON North St AT INTERSECTION WITH Railroad Avenue								
	OR FEET N E S. W. OF INTERSECTION — LANDMARK — OR POLE NO.								
	IF INSIDE OR OTHER THAN ABOVE ADDRESS AND ROOM NO. OR OTHER SPECIFIC LOCATION								
OWNER OF PROPERTY	NAME CITY STATE ZIP								
INSURANCE CO. AND AGENT									
PERSONS INJURED OR KILLED	1 SURNAME Henson FIRST NAME Susan ADDRESS 7 Walnut Lane				SEX M	AGE 57	D. O. B. 9-14-67	VEH. NO. 2	
	2 SURNAME FIRST NAME ADDRESS				SEX	AGE	D. O. B.	VEH. NO.	
NATURE OF INJURY	1 Complaints of Pain				TREATED BY DR. Abie Li		HOSPITAL Garnet		
	2				TREATED BY DR.		HOSPITAL		
NATURE OF PROPERTY DAMAGE									
DEFECTS	☐ ROADWAY ☐ NONE ☐ HOLE ☐ OBSTRUCTION — WIDTH LENGTH DEPTH FT. FT. IN. ☐ LIGHTED ☐ UNLIGHTED								
	☐ SIDEWALK ☐ OTHER (Specify) IS LOCATION UNDER REPAIR ☐ YES ☐ NO If Yes note information under details								
CITY VEHICLE NO. 1	OPERATOR'S FIRST NAME LAST NAME				DRIVER'S LICENSE NO.		SEX	AGE	D. O. B.
	DEPT.	MAKE OF VEHICLE	YEAR	TYPE	REG. NO.	VEHICLE IDENTIFICATION NO.	SIREN ☐ ON ☐ OFF	RED LIGHT ☐ ON ☐ OFF	
VEHICLE NO. 2	OPERATOR'S FIRST NAME LAST NAME				OWNER'S FIRST NAME LAST NAME				
	ADDRESS CITY STATE ZIP				ADDRESS CITY STATE ZIP				
	SEX	D. O. B.	CONDITION OF DRIVER: ☐ Fell Asleep ☐ Normal ☐ Defect ☐ Ill ☐ Intox		MAKE	YEAR	TYPE	REG. NO. STATE VEH. IDENT.	
	DRIVERS LICENSE INFORMATION ☐ Learners ☐ Operators ☐ Unlic. ☐ Permit ☐ Chauff.		LICENSE OR PERMIT NO.		STATE	INS. CODE	AGENT CITY		
	OPERATOR ☐ SUMMONSED ☐ ARRESTED ☐ NO ACTION		CHARGES IF ARRESTED OR SUMMONSED			SUMMONS NO.		ARREST NO.	
WITNESSES	1								
	2								
DESCRIBE ACCIDENT AND ALL OTHER PERTINENT INFORMATION	to garnet Medical center via Express Ambulance. Both vehicles loaded from scene.								
INVESTIGATING OFFICER				SHIELD NO.	REVIEWED BY	TIME	DATE OF REPORT	DATE FORWARDED	

New York State Department of Motor Vehicles
POLICE ACCIDENT REPORT
MV-104A (7/18)Local Codes
CM25015864
08092025-119828☐ AMENDED REPORT19
17

1	Accident Date Month 08 Day 09 Year 2025	Day of Week Saturday	Military Time 02:26	No. of Vehicles 2	No. Injured 3	No. Killed 0	Not Investigated at Scene ☐ Accident Reconstructed ☐	Left Scene ☐	Police Photos ☒ Yes ☐ No	20 -		
2	VEHICLE 1 Vehicle 1 - Driver License ID Number 709952780 State of Lic. NY Driver Name - exactly as printed on license BARCLAY, BRUCE Address (Include number and street) 2 JAMES STREET City or Town MIDDLETOWN State NY Zip Code 10940				VEHICLE 2 Vehicle 2 - Driver License ID Number 633369857 State of Lic. NY Driver Name - exactly as printed on license GILLIARD, JAMES A Address (Include number and street) 7 WALNUT LANE City or Town MIDDLETOWN State NY Zip Code 10940						21 7	
3	Date of Birth Month 02 Day 27 Year 1989 Sex M Unlicensed ☐ No. of Occupants 1 Public Property Damaged ☐				Date of Birth Month 06 Day 29 Year 1967 Sex M Unlicensed ☐ No. of Occupants 2 Public Property Damaged ☐						22 -	
4	Name—exactly as printed on registration CITY, MIDDLETOWN Address (Include number and street) 16 James St City or Town Middletown State NY Zip Code 10940				Name—exactly as printed on registration GILLIARD, VIVIAN B Address (Include number and street) PO Box 642 City or Town WOODRIDGE State NY Zip Code 12789						23 1	
5	Plate Number POLICE State of Reg. NY Vehicle Year & Make 2023 FORD Vehicle Type SUBN Ins. Code 994				Plate Number HUW8458 State of Reg. NY Vehicle Year & Make 2020 SUBA Vehicle Type SUBN Ins. Code 011						24 7	
6	Check if involved vehicle is: ☐ more than 95 inches wide; ☐ more than 34 feet long; ☐ operated with an overweight permit ☐ operated with an overdimension permit; VEHICLE 1 DAMAGE CODES Box 1 - Point of Impact 01 Box 2 - Most Damage 01 Enter up to three more damage codes 02 Vehicle By JOHNNYS TOWING Towed: To HOLLYWOOD				Check if involved vehicle is: ☐ more than 95 inches wide; ☐ more than 34 feet long; ☐ operated with an overweight permit ☐ operated with an overdimension permit; VEHICLE 2 DAMAGE CODES Box 1 - Point of Impact 11 Box 2 - Most Damage 11 Enter up to three more damage codes Vehicle By DEVOS Towed: To DEVOS				Circle the diagram below that describes the accident, or draw your own diagram in space #9. Number the vehicles. Rear End 1. Left Turn 3. Right Angle 5. Right Turn 7. Head On 9. Sideswipe (same direction) 2. Left Turn 4. Right Turn 6. Sideswipe (opposite direction) 8. ACCIDENT DIAGRAM 9. Cost of repairs to any one vehicle will be more than \$1000. ☒ Yes ☐ No			25 2
7	VEHICLE DAMAGE CODING 1-13. SEE DIAGRAM ON RIGHT 14. UNDERCARRIAGE 17. DEMOLISHED 15. TRAILER 18. NO DAMAGE 16. OVERTURNED 19. OTHER Reference Marker Coordinates (if available) Latitude/Northing: 41 Longitude/Easting: -74				Place Where Accident Occurred: County ORANGE ☒ City ☐ Village ☐ Town of MIDDLETOWN Road on which accident occurred RAILROAD AVE (Route Number or Street Name) at 1) intersecting street NORTH ST (Route Number or Street Name) or 2) ☐ N ☐ S ☐ E ☐ W of _____ (Milepost, Nearest Intersecting Route Number or Street Name) Feet Miles Accident Description/Officer's Notes Vehicle 1 (MPD CAR 9) Responding in an emergency capacity with lights and sirens activated to 13 Railroad avenue, traveling north on North Street and approaching Railroad avenue. V1 enters intersection and collides with V2 (Subaru Crosstrek) which was proceeding through a green light at the intersection, turning South onto North Street from Railroad Avenue. V1 Strikes V2 in the front driver side door. Both vehicles sustained heavy damage and airbag deployment. Operator of V1 City of Middletown Police Officer Bruce Barclay sustained injury to the left side of his head and was transported to Garnet Medical Center Via Empress EMS. Operator of V2, James Gilliard and Passenger Susan Henson had complaints of pain and were also transported to Garnet Medical Center via Empress EMS. Both vehicles were later towed from the scene. Witness 1: CALL, ERIK A. - 1360 ROUTE 209 CUDDEBACKVILLE NY 12729 - C: (845) 313-8768 /						26 3	
8	8 9 10 11 12 13 14 15 16 17 BY TO 18 Names of all involved Date of Death Only										27 1	
A	1	1	9	1	36	M	1	10	6	284	BARCLAY, BRUCE	
B	2	1	A	1	58	M	1	12	6	271	GILLIARD, JAMES A	
C	2	3	4	1	57	F	X	12	6	271	HENSON, SUSAN J	
D												
E												
F												
Officer's Rank and Signature	Sergeant NAPOLI, MICHAEL Electronically signed 08/12/2025 04:51 See 9 NYCRR 540.4				Badge/ID No. CM1734	NCIC No. 03501	Preinct/Post Troop/Zone	Station/Beat/Sector	Reviewing Officer Sergeant #CM1734 NAPOLI, MICHAEL Date/Time Reviewed 08/12/2025 04:52		28 1	

**REPORT OF MOTOR VEHICLE ACCIDENT
POLICE LINE OF DUTY ACCIDENT**

☐ **AMENDED REPORT**

Page **2** of **2** pages

Precinct
Local Accident Number CM25015864
08092025-119828

IMPORTANT: If you are the officer in charge, complete and sign this form, and attach it to the MV-104A or MV-104AN.

Accident Date			Accident Time		County
08	09	2025	In Military Time	02:26	ORANGE
Month	Day	Year			

NAMES OF DRIVERS:
(Please Print or Type)

Check the box below if the vehicle was operated by a **police officer during emergency operation** (as defined by Vehicle and Traffic Law Section 114-b) when the accident occurred. If the officer(s) was not charged with a violation or found to be grossly negligent, DMV will not display the accident on the police officer's license abstract pursuant to Section 605(a)(4) of the Vehicle and Traffic Law.

	Last	First	M.I.	State of Veh. Reg.	Plate Number	Driver License State	Driver License Number
VEH 1 ☒	BARCLAY	BRUCE		NY	POLICE	NY	709952780
VEH 2 ☐	GILLIARD	JAMES	A	NY	HUW8458	NY	633369857
VEH 3 ☐							
VEH 4 ☐							
VEH 5 ☐							
VEH 6 ☐							

Pursuant to Section 605 of the New York State Vehicle and Traffic Law, the attached Police Accident Report is also the motorist report for vehicle number(s) 1

Date	Signature of Owner of Police Vehicle/Police Agency Representative X #CM1734 NAPOLI, MICHAEL Electronically signed 08/12/2025 04:52 See 9 NYCRR 540.4	NCIC # 03501
------	---	------------------------

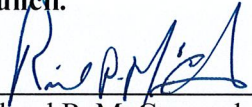


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

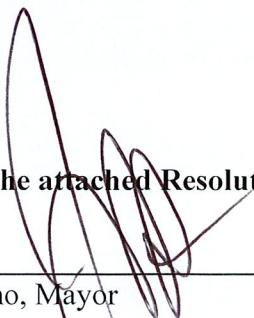
By: Alderman Kleiner
Seconded by: Alderman Green
Date of Adoption: September 16, 2025
Index No: 249-25

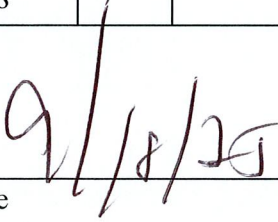
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Authorizing the Creation of a Capital Line for Temporary Borrowing from the General Fund for the National Fitness Campaign

BE IT RESOLVED, that the Common Council of the City of Middletown, NY, concurs with the Board of Estimate and Apportionment and authorizes the Treasurer to transfer \$250,000, in the following manner, from the General Fund for temporary borrowing.

From: General Fund Balance To: H.7110.214 \$250,000
A_2025_P&R_Fitness Court
Studio

This temporary borrowing will be reimbursed from a grant. It will allow the Recreation Department to move forward with the National Fitness Campaign — Fitness Court Studio.

Prepared by:

Raelynn Bertholf, Supt of Recreation and Parks

Attachments:

None

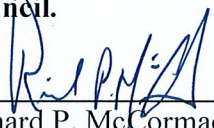


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

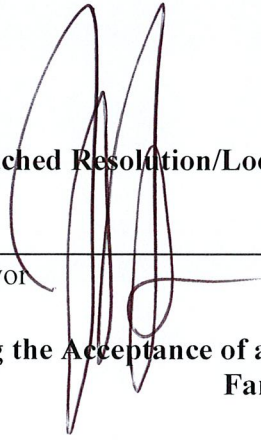
By: Alderman Witt
Seconded by: Alderman Kleiner
Date of Adoption: September 16, 2025
Index No: 250-25

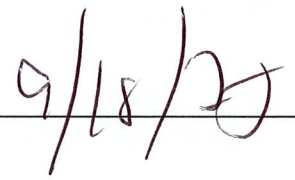
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 

Resolution Authorizing the Acceptance of a Donation of Lacrosse Equipment from Abt Family

BE IT RESOLVED; that the Common Council of the City of Middletown, NY, concurs with the Board of Estimate and Apportionment and accepts a lacrosse equipment donation from Lisa Abt and Family. Equipment includes new and used sticks, helmets, pads and gloves.

Prepared by:
Raelynn Bertholf, Supt of Recreation and Parks

Attachments:

None

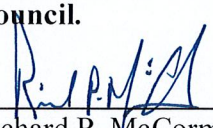


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Green
Seconded by: Alderwoman Wray
Date of Adoption: September 16, 2025
Index No: 251-25

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 9/18/25

Resolution Authorizing a \$2,660,000 Transfer of Funds for the O&W Project – City Portion

WHEREAS, the City of Middletown's original plan was to obligate ARPA funding to cover the renovation cost of the O&W Building; and

WHEREAS, due to ARPA regulations, this portion was swapped with General Fund Balance to fund the City's share of the O&W Project.

BE IT RESOLVED; that the Common Council of the City of Middletown concurs with the Board of Estimate and Apportionment and authorizes the Treasurer to transfer \$2,660,000 in the following manner:

From	To	Amount
------	----	--------

General Fund Balance H01.0005.900 – O&W Project – City Portion \$2,660,000

Prepared by:
Leonora Liz, Treasurer

Attachments:

None

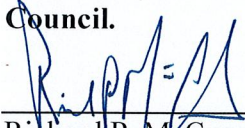


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

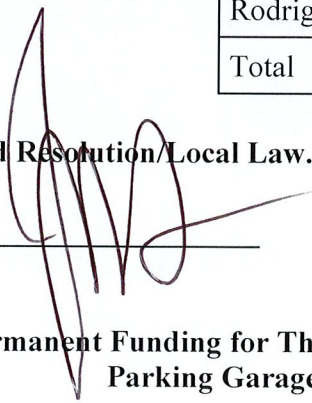
By: Alderman Tobin
Seconded by: Alderman Jean-Francois
Date of Adoption: September 16, 2025
Index No: 252-25

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 9/18/25

Resolution Authorizing Permanent Funding for The City's Portion of The South Street Parking Garage

WHEREAS, Resolution 169-23 authorized a temporary borrowing from General Fund Balance toward the South Street Parking Garage project; and

WHEREAS, the total cost of the South Street Parking Garage is \$5,000,000, of which \$2,500,000 will be funded by a NYS DASNY Grant awarded through Senator James Skoufis; and

WHEREAS, it is necessary and appropriate to modify the City's portion of this project funding from temporary borrowing to permanent funding.

BE IT RESOLVED; that the **Common Council of the City of Middletown concurs with the Board of Estimate and Apportionment and authorizes the City's portion of the South**

Street Parking Garage funding to be modified from temporary borrowing to permanent funding from General Fund Balance.

Prepared by:
Leonora Liz, Treasurer

Attachments:

None

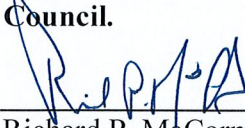


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

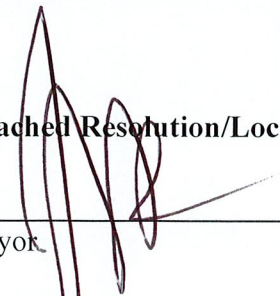
By: Alderman Green
Seconded by: Alderman Kleiner
Date of Adoption: September 16, 2025
Index No: 253-25

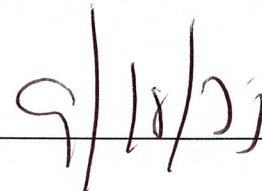
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 

Resolution Authorizing the Terms of a Settlement Agreement in The Matter of Robert Lunsbury Jr. V. City of Middletown

WHEREAS, the City of Middletown has been engaged in litigation entitled *Robert Lunsbury, Jr. v. City of Middletown* concerning a dispute over ownership of a parking lot; and

WHEREAS, the Corporation Counsel has recommended that the matter be resolved in accordance with the terms of settlement set forth herein; and

WHEREAS, the Common Council of the City of Middletown has reviewed the proposed settlement and finds it to be in the best interest of the City;

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Middletown that:

1. The matter shall be settled for the total sum of **Ninety-Seven Thousand Five Hundred Dollars (\$97,500.00)**, in full settlement of all claims, subject to the conveyance of good title of the parking lot which is the subject of this lawsuit.
2. The plaintiff shall provide the City of Middletown with a general release, in form satisfactory to counsel for the City of Middletown.
3. Upon approval by the Common Council, the City of Middletown shall issue a check in the amount of **\$97,500.00**, payable to **MacVean, Lewis, Sherwin & McDermott, P.C.**, which shall be held in escrow until such time as title closes and the City is in receipt of the general release and stipulation of discontinuance, with prejudice.
4. Plaintiff's counsel shall provide a stipulation of discontinuance, with prejudice, in form satisfactory for filing in the Orange County Clerk's Office.
5. The Mayor and/or Corporation Counsel are hereby authorized to take such steps and execute such documents as may be necessary to effectuate the settlement in accordance with the above terms.

Prepared by:
Rick McCormack, City Clerk

Attachments:

1.	Alex Smith and Joe DeStefano re terms of settlement
----	---

MACVEAN, LEWIS, SHERWIN & McDERMOTT, P.C.

JEFFREY D. SHERWIN
THOMAS P. CLARKE
KEVIN F. PRESTON

ATTORNEYS AT LAW

34 GROVE STREET – P.O. BOX 310
MIDDLETOWN, NEW YORK 10940
(845) 343-3000
(845) 856-5178
FAX (845) 343-3866

PAUL T. McDERMOTT (RET.)
KENNETH A. MACVEAN
(1926-1999)
KERMIT W. LEWIS
(1923-2002)
LOUIS H. SHERWIN
(1917-2013)
V. FRANK CLINE
(1919-1997)

OF COUNSEL
HON. ROBERT A. ONOFRY
NYS SUPREME COURT JUSTICE
(RET.)

September 9, 2025

REFER TO: J56,037

By Email: asmith22@hvc.rr.com
Alex Smith, Esq.
City of Middletown City Court
2 James Street
Middletown, New York 10940

mayordestafano@yahoo.com
Joseph DeStefano

Re: Robert L. Lounsbury, Jr. and City of Middletown

Dear Alex and Joe:

I am writing at Alex's request to outline the terms of settlement in the above captioned matter.

The terms are as follows:

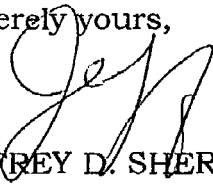
1. This matter is settled for the total sum of \$97,500 in full settlement of all claims and subject to the conveyance of good title of the parking lot which is the subject of this lawsuit.
2. The plaintiff will provide the City of Middletown with a general release in form satisfactory to counsel for the City of Middletown.
3. Upon approval by the City of Middletown, the City of Middletown will issue a check payable to MacVean, Lewis, Sherwin & McDermott, P. C. in the sum of \$97,500 which will be held in escrow until such time that title of this matter closes and we are in receipt of a general release and stipulation of discontinuance, with prejudice.
4. Plaintiff's counsel will provide us with a stipulation of discontinuance, with prejudice, in form satisfactory for filing in the Orange County clerk's office.

The above is my understanding of the terms of settlement of this matter.

Please advise if you have any questions or suggestions.

Thank you.

Sincerely yours,



JEFFREY D. SHERWIN

JDS/lg

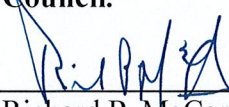


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Kleiner
Seconded by: Alderman Johnson
Date of Adoption: September 16, 2025
Index No: 254-25

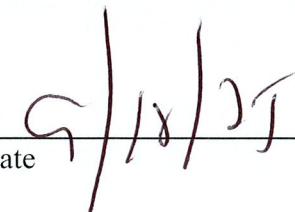
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Accepting the Restore NY VII Grant and Empire State Development Grant for the O&W Project

WHEREAS, the City of Middletown has been awarded two grants through Empire State Development in support of the O&W Project, as follows:

- **Restore NY VII: \$1,826,226**
- **REDC Round 14 Empire State Development Grant Funds: \$2,000,000**

WHEREAS, both grants are structured as reimbursable funding sources, requiring the City to advance project costs and subsequently request reimbursement; and

WHEREAS, it is necessary to identify an authorized representative to execute all required documents and agreements related to these grants, and to authorize appropriate financial

planning measures to support the project.

BE IT RESOLVED; that the **Common Council of the City of Middletown** concurs with the **Board of Estimate and Apportionment** and identifies **Mayor Joseph M. DeStefano** as the **authorized representative and sole signatory** for all required contracts, documents, and submissions related to the above-referenced grants.

BE IT FURTHER RESOLVED; that the **Common Council of the City of Middletown** concurs with the **Board of Estimate and Apportionment** and authorizes the **City Treasurer** to recommend a **Bond Resolution** in order to advance the necessary funds to cover project costs until reimbursement is received.

Prepared by:

Maria Bruni, Director of Economic and Community Development

Attachments:

1.	OW Restore and ESD Grants 2025 (002)
----	--------------------------------------

CITY OF MIDDLETOWN
Office of Economic & Community Development

September 10, 2025

City of Middletown
Board of Estimate
16 James Street
Middletown, New York 10940

RE:

REDC Round 14 Empire State Development Grant Funds
CFA # 145349 - O&W Building Restoration Project
&
Restore NY VII O&W Building Restoration # 135956

Dear Members,

The City of Middletown has been awarded two grants through Empire State Development for the O&W Project:

- Restore NY VII: \$1,826,226
- REDC Round 14 Empire State Development Grant Funds: \$2,000,000

We are seeking the approval and endorsement from the Common Council to identify Mayor DeStefano as the authorized representative and sole signatory, and to authorize the Treasurer to issue a BAN, as these are both reimbursable grants.

Thank you for your attention to this matter.

Maria Bruni, Director
Economic & Community Development

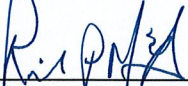


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

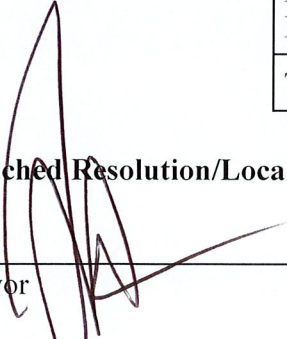
By: Alderman Johnson
Seconded by: Alderwoman Wray
Date of Adoption: September 16, 2025
Index No: 255-25

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Authorizing the Issuance of an Additional \$3,900,000 Bonds of the City of Middletown, Orange County, New York, to Pay Costs in Connection with the O&W Railroad Station Rehabilitation

BE IT RESOLVED, by the affirmative vote of **not less than two-thirds of the total voting strength** of the Common Council of the City of Middletown, Orange County, New York, as follows:

Section 1. For the specific object or purpose of paying costs in connection with the O&W Railroad Station rehabilitation, in and for the City of Middletown, Orange County, New York, including incidental expenses in connection therewith, there are hereby authorized to be issued an additional \$3,900,000 bonds pursuant to the provisions of the Local Finance Law. Said specific object or purpose is hereby authorized at a new maximum estimated cost of \$19,900,000.

Section 2. The plan for the financing of such \$19,900,000 maximum estimated cost is as follows:

- a) By the issuance of the \$6,000,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond resolution dated April 12, 2024;
- b) By the issuance of the \$10,000,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond resolution dated November 19, 2024; and

c) By the issuance of the additional \$3,900,000 bonds of said City herein authorized;

provided, however, that the amount of obligations ultimately to be issued will be reduced by any State and/or Federal grants-in-aid to be received by said City for said purpose.

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid specific object or purpose is twenty-five years, pursuant to subdivision 12(a)(1) of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. The faith and credit of said City of Middletown, Orange County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall annually be levied on all the taxable real property of said City, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 5. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the City Treasurer, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said City Treasurer, consistent with the provisions of the Local Finance Law.

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of the City of Middletown, Orange County, New York, by the manual or facsimile signature of the City Treasurer and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested by the manual or facsimile signature of the City Clerk.

Section 7. All other matters, except as provided herein relating to such bonds, including determining whether to issue such bonds having substantially level or declining debt service and all matters related thereto, prescribing whether manual or facsimile signatures shall appear on said bonds, prescribing the method for the recording of ownership of said bonds, appointing the fiscal agent or agents for said bonds, providing for the printing and delivery of said bonds (and if said bonds are to be executed in the name of the City by the facsimile signature of the City Treasurer, providing for the manual countersignature of a fiscal agent or of a designated official of the City), the date, denominations, maturities and interest payment dates, place or places of payment, and also including the consolidation with other issues, shall be determined by the City Treasurer. It is hereby determined that it is to the financial advantage of the City not to impose and collect from registered owners of such serial bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent. Such bonds shall contain substantially the recital of validity clause provided for in section 52.00 of the Local Finance Law and shall otherwise be in such form and contain such recitals in addition to those required by section 52.00 of the Local Finance Law, as the City Treasurer shall determine.

Section 8. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said City is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with,

and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 9. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 10. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper, together with a notice of the City Clerk in substantially the form provided in Section 81.00 of the Local Finance Law.

Prepared by:
Leonora Liz, Treasurer

Attachments:

1.	City of Middletown ADDITIONAL MONEY (OW RR Station) (2-508) 4144-6628-4884 1 (002)
----	---



Orrick, Herrington & Sutcliffe LLP
51 West 52nd Street
New York, NY 10019-6142

+1 212 506 5000

orrick.com

September 10, 2025

Via E-Mail (lliz@middletown-ny.com)

Ms. Leonora Liz
Treasurer
City of Middletown
16 James Street
Middletown, NY 10940

Douglas E. Goodfriend

E dgoodfriend@orrick.com

D +1 212 506 5211

F +1 212 506 5151

Re: City of Middletown, Orange County, New York
O&W Railroad Station Rehabilitation - – Additional \$3,900,000
Orrick File: 42347-2-508

Dear Leonora:

In accordance with your recent request, we have prepared and enclose herewith a draft form of bond resolution relating to the above matter for adoption by the Common Council.

Please see that this resolution is adopted by the affirmative vote of at least two-thirds of the entire voting strength of the Common Council. After adoption, the summary Legal Notice of Estoppel of the resolution, a form of which is enclosed herewith for your convenience, should be published once in the official newspaper of the City.

When available kindly furnish us with a certified copy of the enclosed resolution, together with an original printer's affidavit of publication of the Legal Notice of Estoppel thereof, **via e-mail only**.

Please do not hesitate to call if you have any questions.

With best wishes,

Very truly yours,

Douglas

Douglas E. Goodfriend
DEG/es
Enclosures

cc: Alex LoCascio (alocascio@capmark.org)
Janet Morley (jmorley@capmark.org)

ADDITIONAL MONEY BOND RESOLUTION
(O&W Railroad Station Rehabilitation)

At a regular meeting of the Common Council of the City of Middletown, Orange County, New York, held at the Common Council Chambers, City Hall, in Middletown, New York, in said City, on September 16, 2025, at _____ o'clock P.M., Prevailing Time.

The meeting was called to order by _____, and upon roll being called, the following were

PRESENT:

ABSENT:

The following resolution was offered by Councilman _____, who moved its adoption, seconded by Councilman _____, to-wit:

BOND RESOLUTION DATED SEPTEMBER 16, 2025.

A RESOLUTION AUTHORIZING THE ISSUANCE OF AN ADDITIONAL \$3,900,000 BONDS OF THE CITY OF MIDDLETOWN, ORANGE COUNTY, NEW YORK, TO PAY COSTS IN CONNECTION WITH THE O&W RAILROAD STATION REHABILITATION, IN AND FOR SAID CITY.

BE IT RESOLVED, by the affirmative vote of **not less than two-thirds of the total voting strength** of the Common Council of the City of Middletown, Orange County, New York, as follows:

Section 1. For the specific object or purpose of paying costs in connection with the O&W Railroad Station rehabilitation, in and for the City of Middletown, Orange County, New York, including incidental expenses in connection therewith, there are hereby authorized to be issued an additional \$3,900,000 bonds pursuant to the provisions of the Local Finance Law. Said specific object or purpose is hereby authorized at a new maximum estimated cost of \$19,900,000.

Section 2. The plan for the financing of such \$19,900,000 maximum estimated cost is as follows:

- a) By the issuance of the \$6,000,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond resolution dated April 12, 2024;
- b) By the issuance of the \$10,000,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond resolution dated November 19, 2024; and
- c) By the issuance of the additional \$3,900,000 bonds of said City herein authorized;

provided, however, that the amount of obligations ultimately to be issued will be reduced by any State and/or Federal grants-in-aid to be received by said City for said purpose.

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid specific object or purpose is twenty-five years, pursuant to subdivision 12(a)(1) of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. The faith and credit of said City of Middletown, Orange County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall

annually be levied on all the taxable real property of said City, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 5. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the City Treasurer, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said City Treasurer, consistent with the provisions of the Local Finance Law.

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of the City of Middletown, Orange County, New York, by the manual or facsimile signature of the City Treasurer and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested by the manual or facsimile signature of the City Clerk.

Section 7. All other matters, except as provided herein relating to such bonds, including determining whether to issue such bonds having substantially level or declining debt service and all matters related thereto, prescribing whether manual or facsimile signatures shall appear on said bonds, prescribing the method for the recording of ownership of said bonds, appointing the fiscal agent or agents for said bonds, providing for the printing and delivery of said bonds (and if said bonds are to be executed in the name of the City by the facsimile signature of the City Treasurer, providing for the manual countersignature of a fiscal agent or of a designated official of the City), the date, denominations, maturities and interest payment dates, place or places of payment, and also including the consolidation with other issues, shall be determined by the City Treasurer. It is hereby determined that it is to the financial advantage of the City not to impose and collect from registered owners of such serial bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent. Such bonds shall contain substantially the recital of validity clause provided for in section 52.00 of the Local Finance Law and shall otherwise be in such form and contain such recitals in addition to those required by section 52.00 of the Local Finance Law, as the City Treasurer shall determine.

Section 8. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said City is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with,

and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 9. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 10. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper, together with a notice of the City Clerk in substantially the form provided in Section 81.00 of the Local Finance Law.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

_____	VOTING	_____
_____	VOTING	_____
_____	VOTING	_____
_____	VOTING	_____
_____	VOTING	_____
_____	VOTING	_____
_____	VOTING	_____

The resolution was thereupon declared duly adopted.

* * * * *

CERTIFICATION

STATE OF NEW YORK)
) ss.:
COUNTY OF ORANGE)

I, the undersigned Clerk of the City of Middletown, in the County of Orange, New York (the "Issuer"),
DO HEREBY CERTIFY:

1. That a meeting of the Issuer was duly called, held and conducted on September 16, 2025.
2. That such meeting was a **special regular** (circle one) meeting.
3. That attached hereto is a proceeding of the Issuer which was duly adopted at such meeting by the Common Council of the Issuer.
4. That such attachment constitutes a true and correct copy of the entirety of such proceeding as so adopted by said Common Council.
5. That all members of the Common Council of the Issuer had due notice of said meeting.
6. That said meeting was open to the general public in accordance with Section 103 of the Public Officers Law, commonly referred to as the "Open Meetings Law".
7. That notice of said meeting (***the meeting at which the proceeding was adopted***) was caused to be given **PRIOR THERETO** in the following manner:

PUBLICATION (here insert newspaper(s) and date(s) of publication - should be a date or dates falling prior to the date set forth above in item 1)

POSTING (here insert place(s) and date(s) of posting- should be a date or dates falling prior to the date set forth above in item 1)

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Issuer this ____
day of September, 2025.

City Clerk

(CORPORATE SEAL)

LEGAL NOTICE OF ESTOPPEL

The bond resolution, summary of which is published herewith, has been adopted on September 16, 2025, and the validity of the obligations authorized by such resolution may be hereafter contested only if such obligations were authorized for an object or purpose for which the City of Middletown, Orange County, New York, is not authorized to expend money, or if the provisions of law which should have been complied with as of the date of publication of this notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of publication of this notice, or such obligations were authorized in violation of the provisions of the Constitution.

A complete copy of the resolution summarized herewith is available for public inspection during regular business hours at the Office of the City Clerk for a period of twenty days from the date of publication of this Notice.

Dated: Middletown, New York,

September 16, 2025.

/s/ Richard McCormack
City Clerk

BOND RESOLUTION DATED SEPTEMBER 16, 2025.

A RESOLUTION AUTHORIZING THE ISSUANCE OF AN ADDITIONAL \$3,900,000 BONDS OF THE CITY OF MIDDLETOWN, ORANGE COUNTY, NEW YORK, TO PAY COSTS IN CONNECTION WITH THE O&W RAILROAD STATION REHABILITATION, IN AND FOR SAID CITY.

Specific object or purpose:	O&W Railroad Station Rehabilitation
Period of probable usefulness:	25 years
New maximum estimated cost:	\$19,900,000
Obligations previously authorized:	\$10,600,000
Amount of additional obligations to be issued pursuant to this resolution:	\$3,900,000 bonds to reduced by grants received in connection therewith

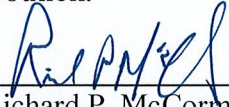


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

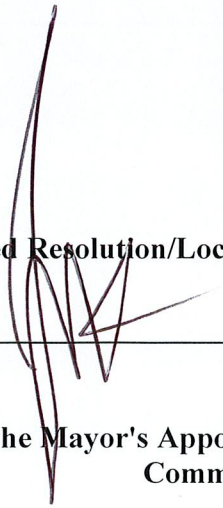
By: Alderman Witt
Seconded by: Alderman Kleiner
Date of Adoption: September 16, 2025
Index No: 256-25

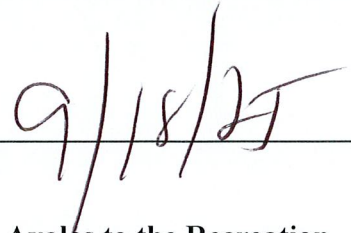
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Confirming the Mayor's Appointment of Juan Avalos to the Recreation Commission

BE IT RESOLVED that the Common Council of the City of Middletown concurs with the Mayor's appointment of Juan Avalos to the Recreation Commission, replacing Dr. Lynette Williams, for a term of 5 years, expiring on December 31, 2029.

Prepared by:
Rick McCormack, City Clerk

Attachments:

1.	Credential Vitae JMA Copy
----	---------------------------

JUAN M AVALOS



JUANMVALOS2001@YAHOO.COM



845.381.3433

WWW.THETACOFACORY.CO

OBJECTIVE

Entrepreneurial Success

SKILLS

Fluency in English, Spanish, French,
German, Italian and Portuguese

EXPERIENCE

PRESIDENT & CEO TORTILLERIA PARVINCI INC

May 2006 to Present
President and Head Chef Entrepreneur

BANK TELLER ELLENVILLE NATIONAL BANK

June 2000 to June 2005
Bank teller and customer service representative

EDUCATION

MEDICAL DOCTORATE/MEDICO CIRUJANO

Universidad Autónoma de Guadalajara

Guadalajara Jalisco Mexico

2005 to 2010 Medical doctorate degree,
General Medicine and Minor Surgery

BACHELOR OF SCIENCE FINANCIAL ECONOMICS

Binghamton University

Binghamton New York

2001 to 2005 Micro and Macro Economics
with a specialized focus in Microeconomics
Concentration studies in Chemistry

VOLUNTEER EXPERIENCE OR LEADERSHIP

Middletown NY Business Improvement District Board Member

Objective: To make our city a better place to live and work,
entertainment. Cinco de Mayo Celebrations, Community Leadership

Universidad Autónoma de Guadalajara, volunteered at local
hospitals to provide aid to Attending Physicians in family practice and
local clinics with medical consultations and suturing injured locals

Binghamton University Volunteered at Harper's Ferry Campus as an
Ambulance EMT

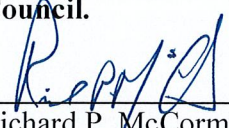


**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Jean-Francois
Seconded by: Alderman Johnson
Date of Adoption: September 16, 2025
Index No: 257-25

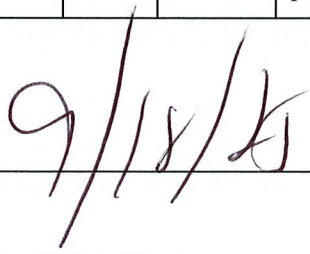
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor


Date

Resolution Authorizing Fall 2025 City Wide Leaf Pick Up

WHEREAS, the City of Middletown Department of Public Works conducts an annual city-wide leaf pick-up program to assist residents in the proper disposal of leaves; and

WHEREAS, it is necessary to establish an authorized period during which residents may place leaves in the street for collection by Department of Public Works crews.

NOW, THEREFORE, BE IT RESOLVED; that the Common Council of the City of Middletown hereby authorizes a general city-wide clean-up period for leaves in the street from November 3, 2025 through December 5, 2025.

BE IT FURTHER RESOLVED; during this period only, residents may deposit leaves in the street no further than four (4) feet from the curb. At all other times during the year, leaves must be placed in receptacles for collection. Department of Public Works crews will pick up leaves in

the street during this period only, with no exceptions.

BE IT FURTHER RESOLVED; that the initial leaf pick-up schedule shall proceed in the following order

- 1. Third Ward
- 2. Fourth Ward
- 3. First Ward
- 4. Second Ward

Prepared by:

Attachments:

1.	CITY WIDE LEAVES 2025
----	-----------------------

Department of Public Works

City of Middletown

Jacob S. Tawil, P.E.
Commissioner of Public Works



16 James Street
Middletown, NY 10940
Phone: 845-343-3169
Fax: 845-343-4014

September 12, 2025

Honorable Mayor, Council President
and Members of the Common Council
City of Middletown, NY

RE: General City Wide Leaves pick up for 2025

Honorable Mayor, Council President and Council Members:

We are requesting the annual Council resolution permitting residents to deposit leaves on City streets. The request is that from November 3, 2025 to December 5, 2025 the City of Middletown will hold its general city wide clean up period for leaves in the street. (Set out no further than four (4) feet from the curb.) All other times during the year leaves must be placed in receptacles. Department of Public Works crews will pick up leaves in the street during this time period only, no exceptions.

The initial Leaves pick up schedules will be as follows:

1. Third Ward
2. Fourth Ward
3. First Ward
4. Second Ward

Thank you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Tawil", is written over a horizontal line.

Jacob S. Tawil, P.E.
COMMISSIONER OF PUBLIC WORKS

kg
Att.

ATTENTION

City of Middletown Residents

Leaf Pick Up

From November 3, 2025 to December 5, 2025 the City of Middletown will hold its general city wide clean up period for leaves in the street. (*Set out no further than four (4) feet from the curb.*) All other times during the year leaves must be placed in receptacles. Department of Public Works crews will pick up leaves in the street during that time period only, no exceptions.

The initial leaf pick up schedule will be as follows: Third Ward, Fourth Ward, First Ward and Second Ward.

Any questions, call DPW at 343-3169 or visit our website for postings and updates www.Middletownny.gov

Joseph M. DeStefano, Mayor
J. Miguel Rodrigues, Alderman-at-Large
Jacob S. Tawil, P.E., Commissioner of Public Works





**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

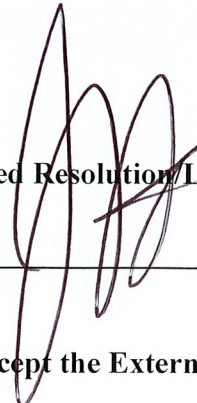
By: Alderman Johnson
Seconded by: Alderman Green
Date of Adoption: September 16, 2025
Index No: 258-25

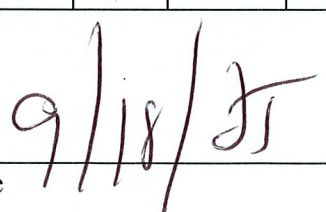
I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.


Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.


Joseph M. DeStefano, Mayor

Date 

Resolution to Accept the External Audit Report for Fiscal Year 2024

WHEREAS, the audit of the City of Middletown's financial statements for the fiscal year ending December 31, 2024, has been completed by the independent auditors; and

WHEREAS, said audit report has been presented to the Common Council for review;

NOW, THEREFORE, BE IT RESOLVED; that the Common Council of the City of Middletown concurs with the Board of Estimate and Apportionment and hereby accepts the Audit Report for the fiscal year ending December 31, 2024, as presented.

Prepared by:
Leonora Liz, Treasurer

Attachments:

1.	60362 AU 2024 City of Middletown - Draft
----	--

FINANCIAL REPORT
Audited
CITY OF MIDDLETOWN, NEW YORK
For the Year Ended December 31, 2024

Audited for:

Common Council
City of Middletown, New York

Audited by:

RBT CPAs, LLP
11 Racquet Road
Newburgh, NY 12550
(845) 567-9000

CITY OF MIDDLETOWN, NEW YORK

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CITY OF MIDDLETOWN, NEW YORK

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INDEPENDENT AUDITOR'S REPORT

Common Council
City of Middletown, New York
16 James Street
Middletown, NY 10940

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Middletown, New York (the "City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Middletown, New York as of December 31, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("*Government Auditing Standards*"), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and schedules of changes in the net OPEB liability and related ratios, OPEB contributions and assumptions, proportionate share of the net pension liability and related ratios and employer contributions on pages 4 through 9 and 45 through 52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Middletown, New York's basic financial statements. The schedule of expenditures of federal awards and state transportation assistance as required by *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and by *Title 17, Part 43 of NYCRR* and the schedule of indebtedness are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state transportation assistance and the schedule of indebtedness are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Newburgh, NY
September 12, 2025

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The accompanying management discussion and analysis of the City of Middletown, New York's (the "City") financial performance has been prepared to provide an overview of the City's financial activities for the year ended December 31, 2024. This discussion and analysis is only an introduction and should be read in conjunction with the City's financial statements.

Requests For Information

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Leonora Liz, Treasurer, City of Middletown, New York, 16 James Street, Middletown, NY 10940.

2024 Financial Highlights

- The City's net position (defined as assets plus deferred outflows less liabilities and deferred inflows) was a negative \$(7,577,631) at December 31, 2024.
- The governmental total net position increased by \$14,786,521 during the year ended December 31, 2024.
- At December 31, 2024, the City's proportionate share of the ERS net pension liability was included in total liabilities in the amount of \$3,608,196.
- At December 31, 2024, the City's proportionate share of the PFRS net pension liability was included in total liabilities in the amount of \$12,466,074.
- At December 31, 2024, the OPEB liability was included in total liabilities in the amount of \$126,785,343.
- As of the close of the year, the City's governmental funds reported an ending fund balance of \$17,135,862, a decrease of \$(4,557,246) in comparison with the prior year.
- At the end of the year, unassigned fund balance for the General Fund was \$15,255,513.

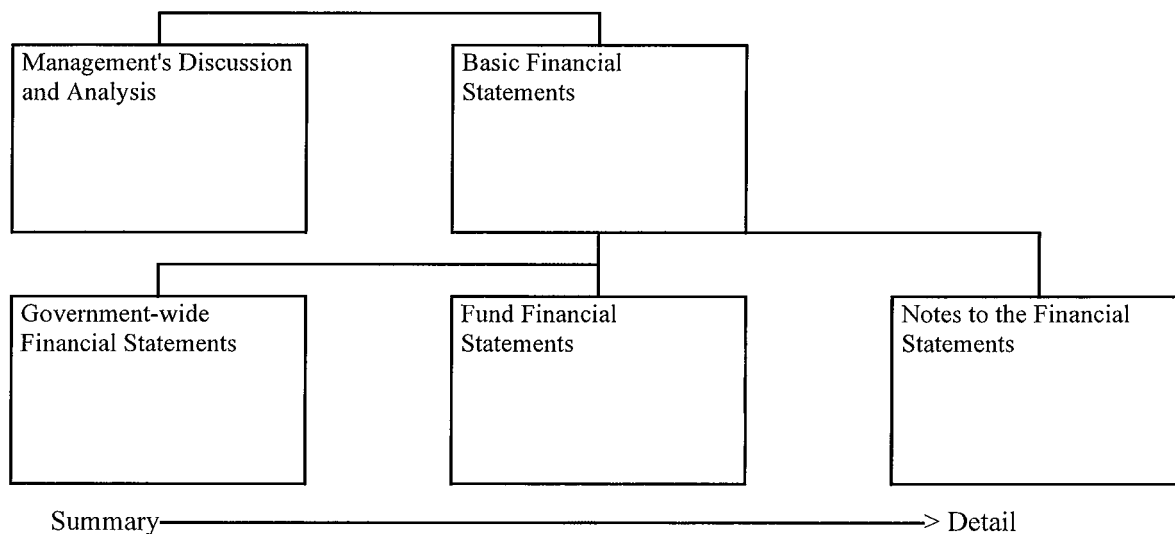
Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City's financial position through the use of government-wide statements and fund financial statements. Each view will be explained in more detail following this narrative. In addition to the basic financial statements, this report contains other supplementary information that will enhance the reader's understanding of the financial condition of the City.

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Required Components of the City's Basic Financial Statements

Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the City's financial status.

The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements, they include: 1) the governmental, proprietary and fiduciary fund statements and 2) reconciliations to the government-wide financial statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The two government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and total liabilities. Measuring net position is one way to gauge the City's financial condition.

The governmental activities include most of the City's basic services such as public safety, road maintenance and administration. Property taxes, sales tax, charges for services and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a group of self-balancing accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in New York, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as New York State general municipal law and local finance law or the City's budget ordinances.

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. All of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in reconciliations that are a part of the fund financial statements.

Fiduciary Funds – The City acts in a fiduciary capacity for assets that are held for the benefit of others, such as taxes collected for other entities. These funds are excluded from the government-wide financial statements because the City cannot use these assets to finance operations.

The City adopts an annual budget for certain funds as required by municipal law. The budget is a legally adopted document that incorporates input from the citizens and management of the City, and the decisions of the Common Council about which services to provide and how to pay for them. It also authorizes management to obtain funds from identified sources to finance these current period activities. The budgetary comparison schedule demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule uses the modified accrual basis of accounting and is presented using the same format, language and classifications as the legal budget document. The schedule shows four columns: 1) the original budget as adopted by the City's Common Council; 2) the final budget as amended by the City's Common Council; 3) the actual revenues, expenditures and ending balances; and 4) the variance between the final budget and actual revenues and expenditures. The schedule is presented as required supplementary information.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
NET POSITION**

	2024	Restated 2023	\$ Change	% Change
Current Assets	\$ 61,841,563	\$ 69,583,111	\$ (7,741,548)	(11)%
Capital Assets	185,732,026	166,744,771	18,987,255	11 %
Total Assets	247,573,589	236,327,882	11,245,707	5 %
Deferred Outflows of Resources	44,500,856	58,469,884	(13,969,028)	(24)%
Current Liabilities	33,558,279	30,713,631	2,844,648	9 %
Long-Term Liabilities	214,002,334	228,709,078	(14,706,744)	(6)%
Total Liabilities	247,560,613	259,422,709	(11,862,096)	(5)%
Deferred Inflows of Resources	52,091,463	57,739,209	(5,647,746)	(10)%
Net Position:				
Net Investment in Capital Assets	96,700,562	76,487,785	20,212,777	26 %
Restricted	382,686	90,948	291,738	321 %
Unrestricted	(104,660,879)	(98,942,885)	(5,717,994)	6 %
Total Net Position	\$ (7,577,631)	\$ (22,364,152)	\$ 14,786,521	(66)%

Management's Explanation of Changes

Total assets increased by approximately \$11.2 million, primarily resulting from increases in receivables and capital assets. Total Deferred Outflows and Inflows decreased by approximately \$13.9 million and \$5.6 million, respectively, primarily resulting from the City's valuation calculations for pension and OPEB. The City's liabilities decreased over \$11.8 million, related to increases in the City's long-term debt outstanding and the City's valuation calculations for pension and OPEB.

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
CHANGE IN NET POSITION**

	2024	%	Restated 2023	%	\$ Change	% Change
Revenues:						
Program Revenues:						
Charges for Services	\$ 16,656,451	21 %	\$ 16,481,095	21 %	\$ 175,356	1 %
Operating and Capital Grants	20,816,139	26 %	19,657,811	25 %	1,158,328	49 %
General Revenues:						
Property Taxes	23,127,580	29 %	22,277,357	29 %	850,223	36 %
Other Tax Items	1,466,540	2 %	1,429,229	2 %	37,311	2 %
Use of Money and Property	1,497,907	2 %	1,358,712	2 %	139,195	6 %
Non-Property Taxes	15,635,388	20 %	15,517,727	20 %	117,661	5 %
Sale of Property and Compensation for Loss	271,860	- %	18,577	- %	253,283	11 %
Intergovernmental Charges	40,000	- %	-	- %	40,000	2 %
Miscellaneous	142,437	- %	526,719	1 %	(384,282)	(16)%
Total Revenues	79,654,302	100 %	77,267,227	100 %	2,387,075	3 %
Expenses:						
General Government Support	9,576,745	15 %	9,933,445	15 %	(356,700)	11 %
Public Safety	28,811,798	44 %	29,915,518	44 %	(1,103,720)	36 %
Health	687,861	1 %	-	- %	687,861	(22)%
Transportation	4,358,442	7 %	4,980,245	7 %	(621,803)	20 %
Economic Assistance	909,589	1 %	904,905	1 %	4,684	- %
Culture And Recreation	4,312,616	7 %	4,538,173	7 %	(225,557)	7 %
Home And Community Services	14,113,098	22 %	15,574,095	23 %	(1,460,997)	47 %
Interest on Long-Term Debt	2,097,632	3 %	2,127,301	3 %	(29,669)	1 %
Total Expenses	64,867,781	100 %	67,973,682	100 %	(3,105,901)	(5)%
Increase in Net Position	<u>\$ 14,786,521</u>		<u>\$ 9,293,545</u>		<u>\$ 5,492,976</u>	<u>59 %</u>

Management's Explanation of Changes

Total revenues in 2024 increased by 3% from 2023 primarily due to increases in operating and capital grants and property taxes. The change in operating and capital grants was primarily due to an increase in state and federal assistance for capital projects. Total expenses are down \$3,105,901, 5% from 2023, with the largest fluctuations being Public Safety and Home and Community. The changes in Public Safety and Home and Community Services were primarily due to a decrease in employee benefits as a result of decreases to pension and OPEB expense.

**CITY OF MIDDLETOWN, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Governmental Funds Financial Analysis

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the year.

The General Fund is the chief operating fund of the City. At the end of the current year, the unassigned fund balance of the General Fund was \$15,255,513. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 32.2 percent of total General Fund expenditures.

At December 31, 2024, the governmental funds of the City reported a combined fund balance of \$17,135,862, a (21.0) percent decrease over the restated prior year end. Included in this change in fund balance are increases in the General, Water, Sewer and Debt Service, and decreases in the Community Development, Capital Projects and Non-Major Funds.

General Fund Budgetary Highlights: During the year, the City revised the General Fund budget. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Capital Asset and Debt Administration – Governmental Activities

Capital Assets: The City's capital assets for its governmental activities as of December 31, 2024 totaled \$185,732,026 (net of accumulated depreciation). These assets include land, buildings, improvements, infrastructure, machinery and equipment, infrastructure and construction in progress.

Debt: As of December 31, 2024, the City had total debt outstanding for its governmental activities of \$88,407,431. The debt is backed by the full faith and credit of the City. The City's governmental debt decreased by \$(1,203,520) during the 2024 fiscal year.

For more detailed information on capital assets and long-term debt, see the notes to the basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash and Cash Equivalents	\$ 36,626,582	\$ 296,179
Restricted Cash	90,948	-
LOSAP Assets	215,726	-
Receivables, Net	7,170,191	-
Mortgage Loans Receivable	796,748	-
Due from Other Governments	5,323,627	-
Due from Fiduciary Fund	10,903	-
Due from Related Party	126,670	3,000
State and Federal Receivable	7,369,967	-
Prepaid Expenses	2,519,075	-
Lease Receivable (Note 6)	1,191,293	-
Mortgage Receivable - Non-Current	399,833	-
	61,841,563	299,179
Capital Assets, Not Being Depreciated	63,025,202	673,367
Capital Assets Being Depreciated, Net	122,706,824	-
Total Capital Assets, Net (Note 5)	185,732,026	673,367
Total Assets	247,573,589	972,546
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows of Resources - Pension (Note 7)	14,949,747	-
Deferred Outflows of Resources - OPEB (Note 8)	29,551,109	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	292,074,445	972,546

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2024

	Primary Government Governmental Activities	Component Units
LIABILITIES		
Accounts Payable	\$ 3,326,649	\$ 962
Accrued Expense	2,169,493	-
Due to Other Governments	248,603	-
Bond Anticipation Notes (Note 9)	27,597,808	-
Other Liabilities	-	524,767
Due to Related Party	-	3,000
Due and Payable Within One Year:		
Current Portion of Bonds Payable (Note 10)	2,819,846	-
Bond Premium (Note 10)	33,002	-
Judgments and Claims (Note 10)	72,000	-
Energy Performance Contract Payable (Note 10)	884,852	-
Loans Payable (Note 10)	11,000	-
LOSAP Liability (Note 11)	215,726	-
Due and Payable More Than One Year:		
Bonds Payable - Net of Current Portion (Note 10)	51,352,039	-
Bond Premium (Note 10)	627,031	-
Judgments and Claims (Note 10)	4,379,167	-
Energy Performance Contract Payable (Note 10)	5,716,886	-
Loans Payable (Note 10)	25,000	-
Compensated Absences (Note 10)	5,221,898	-
Net Pension Liability - ERS (Note 7)	3,608,196	-
Net Pension Liability - PFRS (Note 7)	12,466,074	-
Other Postemployment Benefits (Note 8)	126,785,343	-
Total Liabilities	247,560,613	528,729
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Resources - Pension (Note 7)	7,008,880	-
Deferred Inflows of Resources - OPEB (Note 8)	36,670,533	-
Deferred Inflows of Resources - Other	8,412,050	111,000
Total Deferred Inflows of Resources	52,091,463	111,000
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	299,652,076	639,729
NET POSITION		
Net Investment in Capital Assets	96,700,562	-
Restricted	382,686	-
Unrestricted	(104,660,879)	332,817
TOTAL NET POSITION	\$ (7,577,631)	\$ 332,817

See accompanying notes to basic financial statements.

**CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Program Revenues				Net (Expense)/Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Component Units
<u>FUNCTIONS/PROGRAMS</u>						
Government Activities:						
General Government	\$ (9,576,745)	\$ 1,369,672	\$ 3,152,559	\$ -	\$ (5,054,514)	\$ -
Public Safety	(28,811,798)	500,602	525,786	2,625,490	(25,159,920)	-
Health	(687,861)	-	-	-	(687,861)	-
Transportation	(4,358,442)	3,260	44,989	1,894,821	(2,415,372)	-
Economic Assistance And Opportunity	(909,589)	141,800	-	1,691,771	923,982	-
Culture And Recreation	(4,312,616)	715,922	79,599	-	(3,517,095)	-
Home And Community Services	(14,113,098)	13,925,195	10,412	10,790,712	10,613,221	-
Debt Interest	(2,097,632)	-	-	-	(2,097,632)	-
Total Governmental Activities	(64,867,781)	16,656,451	3,813,345	17,002,794	(27,395,191)	-
Component Units:						
Industrial Development Agency	(11,126)	10,500	-	-	-	(626)
Community Development Agency	(379,915)	362,542	-	-	-	(17,373)
Component Units Activities	\$ (391,041)	\$ 373,042	\$ -	\$ -	\$ -	(17,999)
General Revenues:						
Real Property Taxes					23,127,580	-
Real Property Tax Items					698,016	-
Non Property Tax Items					768,524	-
Tax Revenue Sharing					15,635,388	-
Intergovernmental Charges					40,000	-
Use of Money and Property					1,497,907	809
Sale of Property and Compensation for Loss					271,860	-
Miscellaneous					142,437	-
Total General Revenues					42,181,712	809
Change in Net Position					14,786,521	(17,190)
Net Position - Beginning					(20,274,932)	350,007
Cumulative Effect and Prior Period Adjustment (Note 14)					(2,089,220)	-
Net Position - Beginning, as restated					(22,364,152)	350,007
Net Position - Ending					\$ (7,577,631)	\$ 332,817

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

As of December 31	Community Development		Water Fund	Sewer Fund	Capital Projects Funds	Debt Service Fund	Non Major Governmental Funds	Total Governmental Funds
General Fund	Fund							
ASSETS								
Cash & Cash Equivalents	\$ 10,207,014	\$ 150,586	\$ 1,671,581	\$ 1,162,194	\$ 16,134,453	\$ 7,243,840	\$ 56,914	\$ 36,626,582
Restricted Cash	-	-	90,948	-	-	-	-	90,948
LOSAP Assets (Note 11)	215,726	-	-	-	-	-	-	215,726
Taxes Receivable, Net of Allowance	1,265,376	-	-	-	-	-	-	1,265,376
Receivables - Charges for Services	-	-	1,804,517	1,273,947	-	-	-	3,078,464
Receivables - Other	752,498	-	-	-	-	-	20,260	772,758
Mortgage Loans Receivable	92,578	704,170	-	-	-	-	-	796,748
State and Federal Receivable	927,575	34,791	-	-	6,407,601	-	-	7,369,967
Due from Other Funds (Note 4)	7,663,849	-	5,031	392,644	3,672,284	180,841	24,081	11,938,730
Lease Receivable (Note 6)	1,191,293	-	-	-	-	-	-	1,191,293
Prepaid Expenditures	2,341,370	4,070	105,617	66,000	-	-	2,018	2,519,075
Due from Other Governments	3,930,341	-	-	-	1,393,286	-	-	5,323,627
Due from Related Party	126,670	-	-	-	-	-	-	126,670
Mortgage Loans Receivable - Non-Current	399,833	-	-	-	-	-	-	399,833
Total Assets	\$ 29,114,123	\$ 893,617	\$ 3,677,694	\$ 2,894,785	\$ 27,607,624	\$ 7,424,681	\$ 103,273	\$ 71,715,797
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 1,094,455	\$ 15,310	\$ 170,396	\$ 238,315	\$ 1,806,659	\$ -	\$ 1,514	\$ 3,326,649
Accrued Liabilities	337,698	21,400	22,832	22,364	799,136	-	723	1,204,153
Bond Anticipation Notes (Note 9)	-	-	-	-	27,597,808	-	-	27,597,808
Due to Other Funds (Note 4)	1,148,031	10,887	1,134,019	1,015,529	8,214,026	392,602	12,733	11,927,827
Due to Other Governments	248,603	-	-	-	-	-	-	248,603
Total Liabilities	2,828,787	47,597	1,327,247	1,276,208	38,417,629	392,602	14,970	44,305,040
Deferred Inflows of Resources:								
Deferred Inflows of Resources	7,904,695	704,171	-	-	1,476,748	189,281	-	10,274,895
Fund Balance:								
Nonspendable	2,341,370	4,070	105,617	66,000	-	-	2,018	2,519,075
Restricted	291,738	-	90,948	-	-	-	-	382,686
Assigned for Fund Purposes	-	137,779	1,939,389	1,413,226	-	6,842,798	86,285	10,419,477
Encumbrances	492,020	-	214,493	139,351	-	-	-	845,864
Unassigned	15,255,513	-	-	-	(12,286,753)	-	-	2,968,760
Total Fund Balance	18,380,641	141,849	2,350,447	1,618,577	(12,286,753)	6,842,798	88,303	17,135,862
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 29,114,123	\$ 893,617	\$ 3,677,694	\$ 2,894,785	\$ 27,607,624	\$ 7,424,681	\$ 103,273	\$ 71,715,797

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Total Governmental Funds	Long-Term Assets and Liabilities	Reclassifications and Eliminations	Statement of Net Position Totals
ASSETS				
Cash & Cash Equivalents	\$ 36,626,582	\$ -	\$ -	\$ 36,626,582
Restricted Cash	90,948	-	-	90,948
LOSAP Assets	215,726	-	-	215,726
Taxes Receivable, Net of Allowance	1,265,376	-	-	1,265,376
Receivables - Charges For Services	3,078,464	2,053,593	-	5,132,057
Receivables - Other	772,758	-	-	772,758
Mortgage Loans Receivable	796,748	-	-	796,748
Mortgage Loans Receivable - Non-current	399,833	-	-	399,833
State And Federal Receivable	7,369,967	-	-	7,369,967
Due From Other Funds	11,938,730	-	(11,927,827)	10,903
Lease Receivable	1,191,293	-	-	1,191,293
Prepaid Expenditures	2,519,075	-	-	2,519,075
Due From Other Governments	5,323,627	-	-	5,323,627
Due From Related Party	126,670	-	-	126,670
Capital Assets	-	185,732,026	-	185,732,026
Deferred Outflows of Resources - OPEB	-	29,551,109	-	29,551,109
Deferred Outflows of Resources - Pension	-	14,949,747	-	14,949,747
Total Assets and Deferred Outflows	\$ 71,715,797	\$ 232,286,475	\$ (11,927,827)	\$ 292,074,445
LIABILITIES				
Accounts Payable	\$ 3,326,649	\$ -	\$ -	\$ 3,326,649
Accrued Liabilities	1,204,153	965,340	-	2,169,493
Bond Anticipation Notes	27,597,808	-	-	27,597,808
Due to Other Funds	11,927,827	-	(11,927,827)	-
Due to Other Governments	248,603	-	-	248,603
Loans Payable	-	36,000	-	36,000
Bonds Payable	-	54,171,885	-	54,171,885
Bond Premium	-	660,033	-	660,033
Energy Performance Contract Payable	-	6,601,738	-	6,601,738
Judgments And Claims	-	4,451,167	-	4,451,167
Service Award Liability	-	215,726	-	215,726
Compensated Absences	-	5,221,898	-	5,221,898
Net Pension Liability	-	16,074,270	-	16,074,270
Other Postemployment Benefits	-	126,785,343	-	126,785,343
Deferred Inflows of Resources - OPEB	-	36,670,533	-	36,670,533
Deferred Inflows of Resources - Pension	-	7,008,880	-	7,008,880
Deferred Inflows of Resources	10,274,895	(1,862,845)	-	8,412,050
Total Liabilities and Deferred Inflows of Resources	54,579,935	256,999,968	(11,927,827)	299,652,076
Total Fund Balance/Net Position	17,135,862	(24,713,493)	-	(7,577,631)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 71,715,797	\$ 232,286,475	\$ (11,927,827)	\$ 292,074,445

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Community Development Fund	Water Fund	Sewer Fund	Capital Projects Funds	Debt Service Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues:								
Real Property Taxes	\$ 23,207,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,207,826
Real Property Tax Items	698,016	-	-	-	-	-	-	698,016
Non Property Tax Items	15,753,318	-	-	-	-	-	-	15,753,318
Departmental Income	1,464,942	164,749	7,477,340	5,845,777	-	-	-	14,952,808
Intergovernmental	770,285	-	-	-	-	-	-	770,285
Use Of Money And Property	416,041	8,893	86,838	69,038	-	916,341	756	1,497,907
Licenses And Permits	328,515	-	13,677	10,667	-	-	-	352,859
Fines And Forfeitures	462,380	-	-	-	-	-	536	462,916
Sale Of Property And Compensation								
For Loss	278,383	-	18,500	-	-	-	-	296,883
Miscellaneous	152,300	838	14,051	1,834	363	138,300	7,069	314,755
Interfund Revenues	-	-	-	-	40,000	-	-	40,000
State Aid	4,365,493	-	10,412	-	5,853,227	-	-	10,229,132
Federal Aid	3,336,958	442,464	-	-	7,400,691	-	44,989	11,225,102
Total Revenues	51,234,457	616,944	7,620,818	5,927,316	13,294,281	1,054,641	53,350	79,801,807
Expenditures:								
General Government Support	5,181,880	-	738,573	531,834	(115,252)	-	-	6,337,035
Public Safety	15,114,564	-	-	-	84,001	-	8,161	15,206,726
Health	687,861	-	-	-	-	-	-	687,861
Transportation	1,873,589	-	-	-	-	-	111,598	1,985,187
Economic	501,924	-	-	-	-	-	-	501,924
Culture And Recreation	2,613,397	-	-	-	3,488	-	-	2,616,885
Home And Community Service	2,362,409	539,552	3,238,902	3,087,812	(118,772)	-	-	9,109,903
Employee Benefits	15,993,608	89,432	1,052,671	599,857	-	-	43,281	17,778,849
Debt Service	2,821,758	-	1,298,162	51,617	-	3,831,865	-	8,003,402
Capital Outlay	219,223	-	23,022	107,153	24,028,757	-	-	24,378,155
Total Expenditures	47,370,213	628,984	6,351,330	4,378,273	23,882,222	3,831,865	163,040	86,605,927
Excess/(Deficiency) of Revenues Over Expenditures	3,864,244	(12,040)	1,269,488	1,549,043	(10,587,941)	(2,777,224)	(109,690)	(6,804,120)

See accompanying notes to basic financial statements.

**CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General Fund	Community Development Fund	Water Fund	Sewer Fund	Capital Projects Funds	Debt Service Fund	Non Major Governmental Funds	Total Governmental Funds
Other Financing Sources/(Uses):								
BANS Redeemed from	-	-	-	-	2,246,874	-	-	2,246,874
Appropriations	1,922,124	-	504,939	392,602	100,000	3,831,865	96,324	6,847,854
Transfers In	(1,151,185)	(21,501)	(1,491,953)	(1,371,550)	(2,419,063)	(392,602)	-	(6,847,854)
Transfers Out	770,939	(21,501)	(987,014)	(978,948)	(72,189)	3,439,263	96,324	2,246,874
Total Other Financing Sources/(Uses)	4,635,183	(33,541)	282,474	570,095	(10,660,130)	662,039	(13,366)	(4,557,246)
Change in Fund Balances	13,764,135	175,390	2,067,973	1,048,482	(1,626,623)	6,180,759	101,669	21,711,785
Fund Balance - Beginning	(18,677)	-	-	-	-	-	-	(18,677)
Prior Period Adjustment (Note 14)								
Fund Balance - Beginning of Year, as restated	13,745,458	175,390	2,067,973	1,048,482	(1,626,623)	6,180,759	101,669	21,693,108
Fund Balance - Ending	\$ 18,380,641	\$ 141,849	\$ 2,350,447	\$ 1,618,577	\$ (12,286,753)	\$ 6,842,798	\$ 88,303	\$ 17,135,862

See accompanying notes to basic financial statements.

**CITY OF MIDDLETOWN, NEW YORK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Total Governmental Funds	Long-Term Revenue, Expenses	Capital Asset Transactions	Long-Term Debt Transactions	Reclassifications and Eliminations	Statement of Activities Totals
Revenues:						
Real Property Taxes	\$ 23,207,826	\$ (80,246)	\$ -	\$ -	\$ -	\$ 23,127,580
Real Property Tax Items	698,016	-	-	-	-	698,016
Non Property Tax Items	15,753,318	-	-	-	-	15,753,318
Departmental Income	14,952,808	(42,236)	-	-	-	14,910,572
Intergovernmental	770,285	-	-	-	-	770,285
Use Of Money And Property	1,497,907	-	-	-	-	1,497,907
Licenses And Permits	352,859	-	-	-	-	352,859
Fines And Forfeitures	462,916	-	-	-	-	462,916
Sale Of Property And Compensation For Loss	296,883	-	(25,023)	-	-	271,860
Miscellaneous	314,755	-	-	-	-	314,755
State Aid	10,229,132	-	-	-	-	10,229,132
Federal Aid	11,225,102	-	-	-	-	11,225,102
Interfund Revenues	40,000	-	-	-	-	40,000
Total Revenues	79,801,807	(122,482)	(25,023)	-	-	79,654,302
Expenditures:						
General Government Support	6,337,035	(15,976)	987,877	-	2,267,809	9,576,745
Public Safety	15,206,726	(83,033)	470,723	-	13,217,382	28,811,798
Health	687,861	-	-	-	-	687,861
Transportation	1,985,187	(7,182)	1,394,906	-	985,531	4,358,442
Economic	501,924	(2,778)	-	-	410,443	909,589
Culture And Recreation	2,616,885	(10,183)	267,724	-	1,438,190	4,312,616
Home And Community Service	9,109,903	(19,672)	2,244,647	-	2,778,220	14,113,098
Employee Benefits	17,778,849	3,318,726	-	-	(21,097,575)	-
Debt Service	8,003,402	(18,549)	-	(5,887,221)	-	2,097,632
Capital Outlay	24,378,155	-	(24,378,155)	-	-	-
Total Expenditures	86,605,927	3,161,353	(19,012,278)	(5,887,221)	-	64,867,781
Excess/(Deficiency) of Revenues Over Expenditures	(6,804,120)	(3,283,835)	18,987,255	5,887,221	-	14,786,521
Other Financing Sources/(Uses):						
BANS Redeemed from Appropriations	2,246,874	-	-	(2,246,874)	-	-
Transfers In	6,847,854	-	-	-	(6,847,854)	-
Transfers Out	(6,847,854)	-	-	-	6,847,854	-
Total Other Financing Sources/(Uses)	2,246,874	-	-	(2,246,874)	-	-
Change in Fund Balances	\$ (4,557,246)	\$ (3,283,835)	\$ 18,987,255	\$ 3,640,347	\$ -	\$ 14,786,521

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2024

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 269,954
Total Assets	269,954
LIABILITIES	
Accrued Liabilities	36,046
Due to Governmental Funds (Note 4)	10,903
NET POSITION	
Held in Trust	223,005
Total Net Position	\$ 223,005

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds
Police Seizures	\$ 47,136
Expenditures	16,763
Change in Net Position	30,373
Net Position Held in Trust - Beginning	192,632
Net Position Held in Trust - Ending	\$ 223,005

See accompanying notes to basic financial statements.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The City of Middletown, New York, (the “City”) was established in 1888, and operates in accordance with its Charter and the various other applicable laws of the State of New York. The City operates under a Mayor/Common Council form of government. The Common Council is the legislative body responsible for overall operations, the Mayor serves as chief executive officer and the City Treasurer serves as chief financial officer. The City provides the following services to its residents: public safety, transportation, economic opportunity and development, culture and recreation, home and community services, and general and administrative support.

The City, for financial purposes, includes all of the funds relevant to the operations of the City of Middletown, New York, New York. The financial statements include organizations, functions and activities that are controlled by or dependent upon the City. Control or dependency is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board. Under these criteria, the following component units are included in the City's reporting entity because of their operational or financial relationship with the City.

The Middletown Industrial Development Agency (the “IDA”), is a public benefit corporation created by State legislation to promote the economic welfare, recreation opportunities and prosperity of the City's inhabitants. Board members of the IDA are appointed by the Common Council. IDA board members have complete responsibility for management of the IDA and accountability for fiscal matters. The City is not liable for IDA bonds or notes. Since members of the governing board of the IDA serve at the pleasure of the Common Council, the City, as the primary government, is considered to be able to impose its will on the IDA. Therefore, the financial statements of the IDA have been included as a discretely presented component unit. Complete financial statements may be obtained from the Middletown Industrial Development Agency, Economic and Community Development Office, 16 James Street, Middletown, NY 10940.

The Middletown Community Development Agency (the “CDA”), is a public benefit corporation created by State legislation to plan and implement programs involving the rehabilitation and revitalization of both the residential and commercial sectors of the City of Middletown, eliminate blight, foster economic growth, and provide other benefits to the City of Middletown. The Mayor and City Council members are the board members of the Agency. CDA board members have complete responsibility for management of the CDA and accountability for fiscal matters. The City is not liable for CDA bonds or notes. Since members of the governing board of the CDA are the same as the Common Council, the City, as the primary government, is considered to be able to impose its will on the CDA. Therefore, the financial statements of the IDA have been included as a discretely presented component unit. Complete financial statements may be obtained from the Middletown Community Development Agency, Economic and Community Development Office, 16 James Street, Middletown, NY 10940.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America for governmental units as established by the GASB. The notes to the financial statements are an integral part of the statements and are intended to be read with them.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statements of net position and activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds and fiduciary funds. Major individual funds are reported as separate columns in the fund financial statements.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major funds:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following are the City's major governmental fund types:

- a) General Fund - The General Fund is the principal operating fund and includes all operations not accounted for and reported in another fund.
- b) Special Revenue Funds:
 - *Community Development Fund* - The Community Development Fund is used to account for the projects financed by entitlements from the United States Department of Housing and Urban Development. The major revenues of this fund are departmental income and Federal Aid.
 - *Water Fund* - The Water Fund is used to record the water utility operations of the City, which renders services on a user charge basis to the general public. The major revenue of this fund is departmental income.
 - *Sewer Fund* - The Sewer Fund is used to record the sewer utility operations of the City, which renders services on a user charge basis to the general public. The major revenue of this fund is departmental income.
- c) Debt Service Fund - The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned for expenditure for principal and interest on general obligation long term debt. Debt Service Funds are used when legally mandated financial resources are accumulated in a reserve for payment of future principal and interest on long-term indebtedness.
- d) Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The principal source of financing is from the sale of bonds or bond anticipation notes.

The City also reports the following non-major governmental funds.

Special Revenue Funds:

- *Golden Area Fund* - The Golden Area Fund is used to account for the operations of the City's senior citizen transportation program, which is supported in-part by grants.
- *Police Block Grant and Drug Seizure Funds* - The Police Block Grant and Drug Seizure Funds are used to account for proceeds and use of police grants and drug seizures.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation - Continued

Fiduciary Funds are used to report assets which are held in a trust or custodial capacity for others and are, therefore, not available to support City programs.

D. Component Units

The components units are presented on the basis of accounting that most accurately reflects their activities. The component units are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. The year-end for both component units is December 31.

E. Pervasiveness of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of other postemployment benefits, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

F. Budgetary Data

The City's budget policies are as follows:

1. Pursuant to Article 6 of the Second Class Cities Law of the State of New York and its own charter, the City legally adopts calendar year budgets for the General, Community Development, Water, Sewer and certain non-major governmental funds. Certain amendments to the original budget made during the year require the approval of the Common Council. Budgetary comparison schedules are presented as required supplementary information for governmental major funds that adopt budgets. Budgetary controls are established or adopted for the Capital Projects Fund on a project basis. Unused appropriation of the annually budgeted funds lapse at the end of the year.
2. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in all funds. Encumbrances are reported as assignments of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

G. Property Taxes

The City's real property taxes are levied annually on January 15 and become a lien on that date. Taxes are collected during the period February 1 to February 15 at face value and from February 16 to December 1 with interest added. Unpaid taxes are converted to tax sale certificates for a period of two years and then sold at auction.

Delinquent City school district taxes are turned over to the City for collection. The City collects payments on these unpaid school taxes until the following year's City tax sale. Any unpaid City school district taxes are included with unpaid City and County taxes on the tax sale certificates issued.

H. Cash and Investments

The City's investment policies are governed by State statutes. In addition, the City has its own written investment policy. The City's monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The City is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

I. Accounts Receivable

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material. Most receivables recorded in the governmental fund balance sheet not expected to be collected within sixty days of year end are deferred.

J. Due To/From Other Funds

Amounts due to and due from within the same fund type have been eliminated in the Government-wide statements. See Note 4 for a schedule detailing the interfund balances.

K. Inventories and Prepaid Items

Purchases of inventoriable items are recorded as expenditures in the Governmental Funds at the time of purchase. Inventory-type items are considered immaterial and, consequently, are not recorded as assets in the financial statements.

Prepaid items represent payments made by the City for which benefits extend beyond year end.

L. Leases

Lessor

The City is a lessor for various noncancelable leases of cell towers and ground leases. For short-term leases, the City recognizes rental income based on the provisions of the lease agreement in the Statement of Revenues, Expenses, and Changes in Net Position. For all other leases, the City recognizes a lease receivable and a deferred inflow of resources in the Statement of Net Position and the Balance Sheet – Governmental Funds.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term, reduced by any provision for uncollectible amounts, if applicable. Any initial direct costs required to be paid by the City are expensed in the period incurred. Subsequently, payments received are allocated first to any accrued interest receivable and then to the lease receivable.

The deferred inflow of leased revenue is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term, if applicable. Subsequently, the deferred inflow of resources is recognized on a straight-line basis as revenue over the life of the lease term.

The following key estimates and judgments are used by the City to determine the following:

- Discount rate: The City uses either the explicit rate stated in the lease agreement or its incremental borrowing rate to discount the expected lease receipts to present value. Since the City's bonds are not actively traded, the City determines its incremental borrowing rate by using other observable inputs.
- Lease term: The lease term includes the noncancelable lease period of the lease, plus 1) periods for which the City has a unilateral option to extend and is reasonably certain to exercise such option, or 2) periods after an optional termination date if the City is reasonably certain not to exercise the termination option.
- Lease receipts: Measurement of the lease receivable includes fixed payments, and as applicable, variable fixed in substance payments, residual value guarantee payments that are fixed in substance, and any lease incentives payable to the lessee.

The City monitors changes in circumstances that may require a remeasurement of a lease arrangement. When certain changes occur that are expected to significantly affect the amount of the lease receivable, the receivable is remeasured, and a corresponding adjustment is made to the deferred inflows of resources for leasing transactions.

The City has elected not to capitalize lease assets or liabilities for immaterial leases. The City accounts for immaterial lease arrangements under pre-GASB 87 standards.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

L. Leases - Continued

Non-Capitalized Lease Arrangements:

The City leases three pieces of office equipment and a parking lot under operating leases expiring at various dates through December 2079. The total minimum rental commitment at December 31, 2024, under the leases mentioned above, is due during the following fiscal years:

For the years ended December 31,		
2025	\$	31,853
2026		31,391
2027		7,380
2028		4,800
2029		4,800
Thereafter		240,000
	\$	<u>320,224</u>

M. Capital Assets

Capital assets are reported at historical cost. The City depreciates capital assets using the straight line method over the estimated useful lives of the assets.

Capitalization thresholds and estimated lives of assets reported in the Government-wide statements for all assets are as follows:

	Governmental Activities	
	Capitalization Threshold	Estimated Useful Life
Buildings and Improvements	\$ 5,000	10-40 years
Improvements Other than Buildings	5,000	10-15 years
Infrastructure	5,000	50 years
Machinery and Equipment	5,000	8-15 years

N. Infrastructure

The City includes long-lived improvements to roads, property, sewer and water systems as capital assets in the Government-wide statements. Infrastructure is reported at historical cost and is depreciated using the straight-line method over the estimated useful lives.

O. Vested Employee Benefits

City employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, an employee may be entitled to payment for accumulated vacation and sick leave and unused compensatory absences at various rates subject to certain maximum limitations. A liability for accrued vacation and sick time is reflected in the Government-wide statements under the heading "Compensated Absences." See Note 10.

The City employees participate in the New York State Employees' Retirement System and New York State Police and Fire Retirement System. See Note 7.

In addition to providing pension benefits, the City provides health insurance coverage for retired employees. Substantially all of the City's employees may become eligible for these benefits if they reach normal retirement age while working for the City and meet the minimum years of service. Health care benefits are provided through an insurance company whose premiums are based on the benefits paid during the year for the City. The City recognizes the cost of providing benefits by recording its share of insurance premiums as a governmental fund expenditure in the year paid. See Note 8.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

P. Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period, and as such will not be recognized as an outflow of resources (expense) until that time. These items are reported as a category below assets on the Statement of Net Position.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period, and as such will not be recognized as an inflow of resources (revenue) until that time. These items are reported as a category below liabilities on the Statement of Net Position.

The City reports the following items as deferred outflows of resources or deferred inflows of resources at the government-wide level: deferred inflows and outflows from pensions and OPEB as a result of contributions made after the measurement date, differences between expected and actual actuarial experience, differences between projected and actual investment earnings, other changes in actuarial assumptions and deferred inflows from leases.

The City reports the following items as deferred inflows of resources at the governmental fund level: revenues that were not collected within 60 days of year-end and, therefore, do not meet the availability criteria.

Q. Unemployment Insurance

City employees are covered by unemployment insurance. The City has chosen to discharge its liability to the New York State Unemployment Insurance Fund by means of the benefit reimbursement method. This is a dollar-for-dollar reimbursement to the Unemployment Insurance Fund for the benefits paid to former employees and charged to the City's account. The City is exempt from federal unemployment insurance tax.

R. Deferred Compensation

The City, through the New York State Deferred Compensation Board, offers its employees a Deferred Compensation Plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all eligible participants, permits participants to defer a portion of their salary (up to the IRS limits) until future years. Amounts deferred under the Plan are not available to the employee until termination, retirement, death or unforeseeable emergency. The City does not contribute to this plan.

S. Risk Retention

The City assumes the liability for most risk including, but not limited to, property damage and personal injury liability. The City purchases commercial insurance to mitigate these risks, subject to certain deductibles. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

T. Equity Classification

1. Government-wide Statements

Equity is defined as net position and displayed in three components:

- **Net Investment in Capital Assets:**

Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

- **Restricted Net Position:**

Consists of net assets with constraints placed on the use either by: 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

- **Unrestricted Net Position:**

The remaining portion of net position that does not meet the definition of "restricted" or "net investment in capital assets".

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

T. Equity Classification - Continued

2. Fund Financial Statements

Equity is defined as fund balance and displayed in five fund balance classifications, which are based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in the governmental funds:

Nonspendable:

Amounts that cannot be spent in the current period either because of their form or because they must be maintained intact. Prepaid expenses are nonspendable assets because, by definition, the money has already been spent. Long-term loans receivable are also nonspendable assets because they are not available to be spent in the following year.

Restricted:

Amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments or through constitutional provisions or enabling legislation.

Various New York State statutes allow local governments to establish reserve funds for various purposes. Since the State regulates the establishment, funding and use of these reserves, the City has classified its reserve funds as restricted fund balance.

Committed:

Amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority (the Common Council) before the end of the year. The same level of formal action is required to remove the constraint.

Assigned:

Amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority or by its designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

Unassigned:

Represents the residual amount of fund balance in the General Fund. In funds other than the General Fund, this classification is only used to report a deficit balance.

3. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, it is the City's policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements. Similarly, when an expenditure is incurred for which multiple classifications of fund balance are available, the City's policy is to apply fund balance in the following order: restricted, committed, assigned, unassigned.

U. Interfund Transfers

The operations of the City give rise to certain transactions between funds, including transfers to provide services and construct assets. Interfund transfers within fund categories are eliminated for the Statement of Activities. A detailed description of the interfund transfers that occurred during the year is provided in Note 4.

V. Subsequent Events

Management has evaluated subsequent events from December 31, 2024, through September 12, 2025, the date on which the financial statements were available to be issued.

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS:

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the government-wide statements, certain financial transactions are treated differently. The differences result primarily from the economic focus of the government-wide statements, compared with the current financial resources focus of the governmental funds.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS - CONTINUED

A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities

Total fund balances of the City's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the Governmental Funds Balance Sheet.

The basic financial statements contain a detailed reconciliation of the items creating the differences between fund balance reported in the Governmental Funds Balance Sheet and Net Position reported on the Statement of Net Position. In the description below, positive numbers represent increases to the Balance Sheet line items and negative numbers represent decreases.

- 1) The costs of building and acquiring capital assets (land, infrastructure, buildings and equipment) financed from the governmental funds are reported as expenditures in the year they are incurred and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the City as a whole, with their original costs capitalized and depreciation expensed annually over their useful lives.

Original Cost of Capital Assets	\$ 277,637,563
Accumulated Depreciation	(91,905,537)
Capital Assets, Net	<u>\$ 185,732,026</u>

- 2) Long-term accounts receivable are recognized in the government-wide statements under full accrual accounting. No accrual is recognized in the governmental fund statements for long-term receivables.

Accounts Receivable Adjustment at December 31, 2024	<u>\$ 2,053,593</u>
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- 3) Interest payable and other long-term liabilities are recognized in the government-wide statements under full accrual accounting. No accrual is recognized in the governmental fund statements for interest or other liabilities that were not paid from current financial resources.

Interest Payable at December 31, 2024	<u>\$ (965,340)</u>
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- 4) The governmental funds do not include long-term liabilities because they are not due and payable in the current period. However, these liabilities are reported in the Statement of Net Position because they represent economic liabilities. Balances at year end were:

Bonds Payable	\$ (54,171,885)
Bond Premium	(660,033)
Loans Payable	(36,000)
Compensated Absences	(5,221,898)
Energy Performance Contract Payable	(6,601,738)
Net Pension Liability	(16,074,270)
Judgments and Claims	(4,451,167)
Service Award Liability	(215,726)
Other Postemployment Benefits	(126,785,343)
	<u>\$ (214,218,060)</u>

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS - CONTINUED

- 5) Deferred outflows and inflows related to Pension and Other Postemployment Benefits are reported in the Statement of Net Position, but not in the governmental funds, because they are not due and payable in the current period. Balances at year end were:

Deferred Outflows of Resources - Pension	\$ 14,949,747
Deferred Outflows of Resources - OPEB	\$ 29,551,109
Deferred Inflows of Resources - Pension	\$ (7,008,880)
Deferred Inflows of Resources - OPEB	\$ (36,670,533)

- 6) Deferred inflows of resources are recorded in the governmental funds for revenues that cannot be recognized in the current year under the modified accrual basis of accounting because they were not collected within 60 days of year-end. These revenues are recognized at the government-wide level under full accrual accounting and are therefore not included in deferred inflows of resources:

Deferred Inflows of Resources	\$ 1,862,845
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B. Explanation of Differences between Governmental Funds Operating Statement and the Statement of Activities

Differences between the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of three broad categories:

- Long-term revenue differences arise because governmental funds report revenues only when they are considered "available," whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds use a current financial resource measurement focus, whereas the Statement of Activities uses an economic resource measurement focus.
- Capital asset transaction differences include the difference between recording an expenditure for the purchase of capital assets in the governmental fund statements and depreciation expense on those items as recorded in the Statement of Activities.
- Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements when paid, whereas interest payments are recorded in the Statement of Activities as incurred and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

The basic financial statements contain a detailed reconciliation of the items creating the differences between the change in fund balance reported in the governmental fund statements and the change in net position reported in the Statement of Activities.

Total Revenues and Other Funding Sources

Total Revenues reported in governmental funds	\$ 79,801,807
Recognition of Deferred Property Taxes and Utility Charges	(80,246)
Loss on Disposed Assets	(25,023)
Adjustment for Revenue Previously Deferred at the Fund Level	(42,236)
Total Revenues reported in the Statement of Activities	\$ 79,654,302

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

**2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS
AND GOVERNMENT-WIDE STATEMENTS - CONTINUED**

Total Expenditures/Expenses

Total expenditures reported in governmental funds	\$ 86,605,927
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In the Statement of Activities, certain operating expenses (workers compensation claims) are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid.) This is the amount by which the liability for judgment and claims decreased during the year.	(138,824)
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In the Statement of Activities, certain operating expenses (compensated absences) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid.) This is the amount by which the liability for compensated absences increased during the year.	163,101
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The Length of Service Award Program ("LOSAP") liability is not reported in the governmental funds but is reported in the Statement of Net Position. The increase in this balance is reported as a increase to the expense in the Statement of Activities.	37,002
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In the Statement of Activities, the expense for other postemployment benefits is measured based on the change in actuarially determined OPEB liability and related deferred inflows/outflows of resources. In the governmental funds, however, these expenditures are measured by the amount of financial resources used (essentially the amounts paid). This is the amount by which OPEB expense exceeded the amount of financial resources expended during the year.	1,968,239
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In the Statement of Activities, pension expense related to ERS and PFRS defined benefit plans is measured as the change in the City's proportionate shares of the net pension assets and liabilities, and the related deferred outflows and inflows of resources, as of the measurement dates for each plan. In the governmental funds, however, these expenditures are recognized equal to the total of (1) amounts paid by the employer to the pension plan and (2) the change between beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. This is the amount by which pension expense exceeded the amount of financial resources expended during the year.	1,150,384
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Interest payable is recognized in the government-wide statements under full accrual accounting whereas it is recognized when paid in the governmental fund statements. This is the amount by which interest payable decreased for the current year.	(18,549)
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Governmental funds report all capital outlays as expenditures. However, in the Statement of Activities, the cost of certain assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital expenditures of \$24,378,155 exceeded depreciation expense of \$5,365,877 in the current year.	(19,012,278)
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Repayment of principal is an expenditure in the governmental funds but reduces the long-term liability in the Statement of Net Position and does not affect the Statement of Activities.	(5,887,221)
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Total expenses reported in the Statement of Activities	\$ <u>64,867,781</u>
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CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND CASH EQUIVALENTS:

At December 31, 2024, the carrying amount of the City's cash and cash equivalents (cash, certificates of deposit and interest-bearing savings accounts) was \$36,986,234 and the related depository balance was \$37,421,160. In addition, the City maintained \$1,250 in cash on hand. The City's bank deposits at December 31, 2024, and during the year then ended, were entirely covered by FDIC Insurance or by pledged collateral held by the City's agent bank in the City's name.

Deposits

Deposits are valued at cost or cost plus interest and are categorized as either (1) insured, or for which the securities are held by the City's agent in the City's name, (2) collateralized, and for which the securities are held by the pledging financial institution's trust department or agent in the City's name, or (3) uncollateralized. At December 31, 2024 all deposits were fully insured and collateralized by the City's agent in the City's name.

Investment and Deposit Policy

The City follows an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conform with federal, state and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Treasurer of the City.

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The City's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The City's investment and deposit policy authorizes the reporting entity to purchase the following types of investments:

- Interest bearing demand accounts.
- Certificates of deposit.
- Obligations of the United States Treasury and United States agencies.
- Obligations of New York State and its localities.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the City's investment and deposit policy, all deposits of the City, including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIC) shall be secured by a pledge of securities with an aggregate value equal to 100% of the aggregate amount of deposits.

The City restricts the securities to the following eligible items:

- Obligations issued, fully insured or guaranteed as to the payment of principal and interest, by the United States Treasury and United States agencies.
- Obligations issued or fully insured or guaranteed by New York State and its localities.
- Obligations issued by other than New York State rated in one of the three highest rating categories by at least one nationally recognized statistical rating organizations.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

4. INTERFUND ACTIVITY:

Interfund receivables and payables at December 31, 2024 were as follows:

Funds	Interfund Receivables	Interfund Payables
Governmental Funds:		
General Fund	\$ 7,663,849	\$ 1,148,031
Community Development Fund	-	10,887
Water Fund	5,031	1,134,019
Sewer Fund	392,644	1,015,529
Capital Projects Funds	3,672,284	8,214,026
Debt Service Fund	180,841	392,602
Non Major Governmental Funds	24,081	12,733
Subtotal Governmental Funds	11,938,730	11,927,827
Fiduciary Funds:		
Custodial Funds	-	10,903
Subtotal Fiduciary Funds	-	10,903
TOTALS	\$ 11,938,730	\$ 11,938,730

Interfund transfers for the year ended December 31, 2024 were as follows:

Funds	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 1,922,124	\$ 1,151,185
Community Development Fund	-	21,501
Water Fund	504,939	1,491,953
Sewer Fund	392,602	1,371,550
Capital Projects Funds	100,000	2,419,063
Debt Service Fund	3,831,865	392,602
Non Major Governmental Funds	96,324	-
TOTALS	\$ 6,847,854	\$ 6,847,854

Interfund transfers were made for the following purposes:

- Debt service requirements.
- Operating subsidies.
- Funding and closing capital projects.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS:

Capital asset balances and activity for the year ended December 31, 2024 were as follows:

	Restated Beginning Balance	Additions	Disposals	Reclassifications	Ending Balance
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 10,785,911	\$ -	\$ -	\$ -	\$ 10,785,911
Construction in Progress	41,616,059	24,028,757	(25,023)	(13,380,502)	52,239,291
Total Capital Assets, not being depreciated	52,401,970	24,028,757	(25,023)	(13,380,502)	63,025,202
Capital Assets, being depreciated:					
Buildings and Improvements	75,315,304	-	-	11,580	75,326,884
Improvements Other than Buildings	10,166,900	-	-	10,226,688	20,393,588
Infrastructure	76,723,312	-	-	1,541,346	78,264,658
Machinery and Equipment	39,221,422	349,398	(544,477)	1,600,888	40,627,231
Total Capital Assets being depreciated	201,426,938	349,398	(544,477)	13,380,502	214,612,361
Accumulated Depreciation for:					
Buildings and Improvements	(34,503,249)	(1,816,427)	-	-	(36,319,676)
Improvements Other than Buildings	(4,579,550)	(371,618)	-	-	(4,951,168)
Infrastructure	(18,838,472)	(1,774,155)	-	-	(20,612,627)
Machinery and Equipment	(29,162,866)	(1,403,677)	544,477	-	(30,022,066)
Total Accumulated Depreciation	(87,084,137)	(5,365,877)	544,477	-	(91,905,537)
Total Capital Assets, being depreciated, net	114,342,801	(5,016,479)	-	13,380,502	122,706,824
Governmental Activities Capital Assets, net	\$ 166,744,771	\$ 19,012,278	\$ (25,023)	\$ -	\$ 185,732,026

Depreciation expense for governmental activities was charged to functions as follows:

General Government	\$ 987,877
Public Safety	470,723
Transportation	1,394,906
Culture and Recreation	267,724
Home and Community Services	2,244,647
Total governmental activities depreciation	<u>\$ 5,365,877</u>

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

6. LEASES

The City is a lessor for various noncancellable leases of cell towers and ground leases. Some of the leases have termination options that the lessee may unilaterally exercise by giving various periods of notice to the City.

Revenues recognized in the reporting period for variable payments not previously included in the measurement of the lease receivables were \$94,576 as of December 31, 2024. Principal and interest received from leases totaled \$100,497, in fiscal year 2024.

The total minimum lease commitment at December 31, 2024, under the leases mentioned above, is receivable during the following fiscal years:

2025	\$	119,532
2026		122,834
2027		123,905
2028		125,008
2029		128,639
2029 - 2033		640,391
2034 - 2038		132,612
Total		1,392,921
Less: Present Value Discount		(201,628)
Leases Receivable	\$	1,191,293

7. PENSION PLANS:

Plan Description

The City participates in the New York State and Local Employees' Retirement System ("ERS") and the New York State and Local Police and Fire Retirement System ("PFRS"). These are cost-sharing multiple-employer retirement systems ("Systems"). The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law ("NYSRSSL"). As set forth in the NYSRSSL, the Comptroller of the State of New York ("Comptroller") serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, New York 12244.

Funding Policy

The Systems are noncontributory except for Tier 3, 4, 5 and 6 employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3% to 6% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates, expressed as proportions of member payroll and employer contributions, used in computing the contributions required to be made by employers to the pension accumulation fund. An Eligible Tier 3 or 4 member with ten or more years of membership, or ten years credited service, will not be required to contribute to the Retirement System. Tier 5 and 6 members must continue to contribute throughout their employment.

The City is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

Plan Year Ended March 31	ERS	PFRS
2024	\$ 1,099,416	\$ 2,741,005
2023	\$ 997,219	\$ 2,633,601
2022	\$ 1,367,791	\$ 2,786,389

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

7. PENSION PLANS - CONTINUED

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the City reported liabilities of \$3,608,196 and \$12,466,074 for its proportionate share of the net pension liability for each of the Systems. The net pension liability was measured as of March 31, 2024 for ERS and PFRS. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the Systems relative to the projected contributions of all participating members, as actuarially determined. This information was provided to the City by the ERS and PFRS Systems.

At March 31, 2024, the City's proportion of the ERS net pension liability was 0.0245055%. At March 31, 2023, the City's proportion of the ERS net pension liability was 0.0257262%.

At March 31, 2024, the City's proportion of the PFRS net pension liability was 0.2628407%. At March 31, 2023, the City's proportion of the PFRS net pension liability was 0.2841722%.

For the year ended December 31, 2024 the City recognized pension expense of \$1,666,549 for ERS and \$3,877,058 for PFRS. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources			
	<u>ERS</u>	<u>PFRS</u>	<u>TOTAL</u>
Differences between expected and actual experience	\$ 1,162,197	\$ 3,840,630	5,002,827
Changes of assumptions	1,364,178	4,702,214	6,066,392
Changes in proportion and difference between contributions and proportionate share of contributions	338,951	100,207	439,158
City's contributions subsequent to the measurement date	987,052	2,454,318	3,441,370
TOTAL	\$ 3,852,378	\$ 11,097,369	14,949,747

Deferred Inflows of Resources			
	<u>ERS</u>	<u>PFRS</u>	<u>TOTAL</u>
Differences between expected and actual experience	\$ 98,386	\$ -	\$ 98,386
Net difference between projected and actual earnings on pension plan investments	1,762,584	3,383,937	5,146,521
Changes in proportion and difference between the City's contributions and proportionate share of contributions	178,281	1,585,692	1,763,973
TOTAL	\$ 2,039,251	\$ 4,969,629	\$ 7,008,880

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

7. PENSION PLANS - CONTINUED

City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:	ERS	PFRS
2025	\$ (626,751)	\$ (1,362,676)
2026	759,252	3,347,508
2027	1,077,850	1,805,307
2028	(384,276)	(542,302)
2029	-	425,585
	<u>\$ 826,075</u>	<u>\$ 3,673,422</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date.

Significant actuarial assumptions used in the valuations were as follows:

	ERS	PFRS
Measurement Date	March 31, 2024	March 31, 2024
Valuation Date	April 1, 2023	April 1, 2023
Investment Rate of Return	5.9%	5.9%
	Compounded Annually Net Of Investment Expense	Compounded Annually Net Of Investment Expense
Projected Salary Increases	4.4%	6.2%
Decrement Tables	April 1, 2015 - April 1, 2020 System's Experience	April 1, 2015 - April 1, 2020 System's Experience
Inflation Rate	2.9%	2.9%
Mortality Improvement	Society of Actuaries Scale MP - 2021	Society Of Actuaries Scale Mp - 2021
Cost of Living Adjustment	1.5% Annually	1.5% Annually

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by each of the target asset allocation percentages and by adding expected inflation.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

7. PENSION PLANS - CONTINUED

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for both retirement systems are summarized below:

Measurement Date:	ERS and PFRS	
	March 31, 2024	
Asset Class:	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	32 %	4.00 %
International Equity	15 %	6.65 %
Private Equity	10 %	7.25 %
Real Estate	9 %	4.60 %
Opportunistic/ARS portfolio	3 %	5.25 %
Credit	4 %	5.40 %
Real Assets	3 %	5.79 %
Fixed Income	23 %	1.50 %
Cash	1 %	0.25 %
Total	100 %	

Discount Rate

The discount rate used to calculate the total pension liability was 5.9% for ERS and 5.9% for PFRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the City's proportionate share of the ERS and PFRS net pension liabilities calculated using the discount rates referred to above, as well as what the City's proportionate share of each net pension (asset)/liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate referred to above:

ERS	1% Decrease 4.9%	Current Assumption 5.9%	1% Increase 6.9%
Employer's Proportionate Share of the Net Pension (Asset)/Liability	\$ 11,344,536	\$ 3,608,196	\$ (2,853,253)
PFRS	1% Decrease 4.9%	Current Assumption 5.9%	1% Increase 6.9%
Employer's Proportionate Share of the Net Pension (Asset)/Liability	\$ 29,136,139	\$ 12,466,074	\$ (1,305,836)

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

7. PENSION PLANS - CONTINUED

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2024, were as follows:

	(Dollars in Thousands)	
	ERS	PFRS
Measurement Date	March 31, 2024	March 31, 2024
Employers' total pension liability	\$ 240,696,851	\$ 46,137,717
Plan net position	225,972,801	41,394,895
Employers' net pension (asset)/liability	<u>\$ 14,724,050</u>	<u>\$ 4,742,822</u>
Ratio of plan net position to the employers' total pension (asset)/liability	93.88 %	89.72 %

Payables to the Pension Plan

For ERS, employer contributions for the plan year ended March 31, 2024 were paid to the System in December 2024. Prepaid retirement contributions as of December 31, 2024 amounted to \$329,017.

For PFRS, employer contributions for the plan year ended March 31, 2024 were paid to the System in December 2024. Prepaid retirement contributions as of December 31, 2024 amounted to \$818,106.

8. OTHER POSTEMPLOYMENT BENEFITS:

Plan Description

The City provides postemployment health insurance coverage to retired employees through a self-administered single employer plan in accordance with the provisions of various employment contracts and human resource policies. The benefit levels, employee contributions and employer contributions are governed by the City's contractual agreements. A trust that meets the criteria in paragraph 4 of GASB Statement 75 has not been established.

Benefits Provided

The City's Other Post-Employment Benefits ("OPEB") plan subsidizes the cost of healthcare to eligible retired employees and their spouses and dependent children. Eligibility is based on the respective rules of the New York State and Local Employees Retirement System ("ERS") as well as the provisions of the City's agreements with its employees. The following eligibility rules current apply to the City's employees:

Group	Age	Years of Service
Management/CSEA	55	10
Police and Fire	No Requirement	20

Medical and prescription drug benefits are offered to retirees on a City-subsidized basis. Upon attaining age 65 or upon disability retirement, Medicare (Parts A and B) becomes the primary provider for hospital insurance and supplementary medical insurance, with the City's plan providing an additional layer of coverage. The City reimburses Medicare Part B premiums for retirees and their spouses, but not those of surviving spouses after the first year.

The benefit terms are dependent on which contract covers the employee. Contribution rates for new retirees are as follows:

Group	Provider Options	Age	City Contributions (Fixed)		Reimburse Part B Premium		
			Individual	Family	Individual	Spouse	Surviving Spouse
Management/CSEA	NYSHIP	Under 65	\$ 1,480	\$ 3,368	Y	Y	Y*
Management/CSEA	NYSHIP	Over 65	\$ 552	\$ 1,512	Y	Y	Y*
Police and Fire	NYSHIP	Under 65	\$ 1,480	\$ 3,368	Y	Y	Y*
Police and Fire	NYSHIP	Over 65	\$ 552	\$ 1,512	Y	Y	Y*

*Part B premium reimbursed for first year only.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS - CONTINUED

The City's contribution is equivalent to the portion of health insurance premiums paid that are allocated to retirees, estimated to be \$4,383,852 during the year ended December 31, 2024.

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by benefit terms:

Active employees	226
Retired employees	211
Total employees covered by benefit terms	437

Total OPEB Liability

The City obtained an actuarial valuation report for the fiscal year ended December 31, 2024. The liability for other postemployment benefits was measured as of December 31, 2024 and totaled \$126,785,343.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	3.00%
Projected Salary Increases, Including Wage Inflation	3% per annum
Discount Rate	4.28%
Healthcare Cost Trend Rate	7% for pharmacy, medical, dental and vision for 2024, reduced incrementally to an ultimate rate of 4.5% after 10 years
Current Retiree's Share of Benefit Related Costs	Retirees pay based on specific cost sharing agreement
Future Retiree's Share of Benefit Related Costs	Retirees pay based on specific cost sharing agreement
- The discount rate was based on a review of the yield derived from the S&P Municipal Bond 20 Year High Grade Index Rate. - Mortality Rates are based on PUB-2010 mortality table experience with adjustments for mortality improvements based on the SOA Scale MP-2021.	

Changes in the Total OPEB Liability during the year ended December 31, 2024:

Balance - Beginning	\$	132,774,319
Changes for the Year:		
Service Cost		3,696,958
Interest		5,223,296
Changes in Assumptions		(10,050,197)
Differences Between Expected and Actual Experience		(475,181)
Benefit Payments		(3,683,852)
Implicit Subsidy Payments		(700,000)
Net Changes		(5,988,976)
Balance - Ending	\$	126,785,343

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or higher than the current discount rate.

	1% Decrease 3.28%	Discount Rate 4.28%	1% Increase 5.28%
Total OPEB Liability	\$ 148,622,004	\$ 126,785,343	\$ 109,566,171

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POSTEMPLOYMENT BENEFITS - CONTINUED

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or higher than the healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 108,518,767	\$ 126,785,343	\$ 150,244,064

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$1,968,239. At December 31, 2024, the City reported the following deferred outflows of resources related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,091,208	\$ 4,170,306
Changes of assumptions or other inputs	13,459,901	32,500,227
Total	\$ 29,551,109	\$ 36,670,533

City contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2025. Other amounts recognized in the deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

For Year Ending December 31,	Amount
2025	\$ (2,568,165)
2026	(1,867,753)
2027	824,952
2028	(1,754,230)
2029	(1,754,228)
Total	\$ (7,119,424)

9. BOND ANTICIPATION NOTES:

State law provides for the issuance of various types of short-term debt, including bond anticipation notes ("BANs"), capital notes, tax anticipation notes ("TANS") and revenue anticipation notes ("RANs"). Bond anticipation notes are generally issued for capital purposes, but can be issued for any purpose of which there is a period of probable usefulness. BANs must be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of the principal are made. Capital notes are issued for capital improvements but are subject to a five year renewal limit. Tax and revenue anticipation notes are issued in anticipation of the receipt of specific revenues, are limited to one year maturities, and have limited renewal periods.

TYPE/PURPOSE	Date of Final Maturity	Interest Rate	Balance 1/2/2024	New Issues	Payments	Balance 12/31/2024	Due Within One Year
Bond Anticipation Notes							
DTC BAN 2023-Piper Sandler & Co.	8/24/24	4.25 %	\$ 5,000,000	\$ -	\$ (5,000,000)	\$ -	\$ -
DTC BAN 2023-Jeffries LLC	8/24/24	4.50 %	20,193,983	-	(20,193,983)	-	-
DTC BAN 2024-Jeffries LLC	8/22/25	4.00 %	-	21,756,438	-	21,756,438	21,756,438
EFC	2/25/25	1.40 %	-	5,841,370	-	5,841,370	5,841,370
Total Bond Anticipation Notes			\$25,193,983	\$ 27,597,808	\$ (25,193,983)	\$ 27,597,808	\$ 27,597,808

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

10. LONG-TERM DEBT:

The City borrows money for various purposes, including acquiring land and equipment or constructing buildings and improvements. This borrowing enables the cost of these capital assets to be borne by the present and future taxpayers who benefit from the capital assets. The debt is backed by the full faith and credit of the City.

A. Energy Performance Contract Payable

The City, during 2016, entered into a \$2,700,000 contractual agreement to install energy saving equipment and/or to upgrade existing facilities to enhance performance. The agreement provides for semi-annual payments of \$509,657, including interest at 2.107% through July 2031. The contract further provides that the savings in energy costs resulting from this modernization will equal or exceed the payment terms. The principal and accrued interest balances were \$6,601,738 and \$60,594, respectively, at December 31, 2024.

B. Loans Payable

Loans Payable represent advances to the Community Development Fund under the Department of Housing and Urban Development's Section 108 Loan Guarantee Program. The loan proceeds were provided to local businesses within the City. The loans bear interest at rates ranging from 2.21% to 7.66%, depending upon maturity. Interest and principal are payable in semi-annual installments, maturing through 2030.

At December 31, 2024, the total long-term principal indebtedness outstanding for serial bonds, installment obligations, and other long-term financing obligations of the City, was \$60,809,623. See Schedule of Indebtedness.

Governmental Activities:

Interest Paid	\$	2,149,183
Less: Interest accrued - prior year net		(983,889)
Less: Bond premium amortization		(33,002)
Plus: Interest accrued - current year		965,340
Interest Expense	\$	<u>2,097,632</u>

Long-term liability balances and activity for the year are summarized below:

	Beginning Balance Restated	Issued / Earned	Redeemed / Paid	Ending Balance	Amounts Due Within One Year
Bonds Payable	\$ 56,901,731	\$ -	\$ (2,729,846)	\$ 54,171,885	\$ 2,819,846
Bond Premium	693,035	-	(33,002)	660,033	33,002
Energy Performance Contract Payable	7,468,237	-	(866,499)	6,601,738	884,852
Loans Payable	47,000	-	(11,000)	36,000	11,000
Long-term Indebtedness	<u>65,110,003</u>	<u>-</u>	<u>(3,640,347)</u>	<u>61,469,656</u>	<u>3,748,700</u>
Other Non-current Liabilities:					
Compensated Absences	5,058,797	163,101	-	5,221,898	-
Net Pension Liability	21,175,968	-	(5,101,698)	16,074,270	-
Judgements and Claims Payable	4,589,991	-	(138,824)	4,451,167	72,000
Other Postemployment Benefits	132,774,319	-	(5,988,976)	126,785,343	-
Total Other Non-current Liabilities	<u>163,599,075</u>	<u>163,101</u>	<u>11,229,498</u>	<u>152,532,678</u>	<u>72,000</u>
Totals	<u>\$ 228,709,078</u>	<u>\$ 163,101</u>	<u>\$ 14,869,845</u>	<u>\$ 214,002,334</u>	<u>\$ 3,820,700</u>

Activity for compensated absences is shown at net due to the impracticality of determining these amounts separately. Payments of compensated absences are dependent upon future factors and, therefore, the timing of such payments cannot be determined. Compensated absences are reflected as a long-term liability in the Statement of Net Position.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

10. LONG-TERM DEBT - CONTINUED

Annual debt service requirements to maturity of long-term indebtedness are as follows:

Year Ending December 31	Principal	Interest	Total
2025	\$ 3,715,698	\$ 1,767,234	\$ 5,482,932
2026	3,794,320	1,629,523	5,423,843
2027	3,886,579	1,536,878	5,423,457
2028	3,498,516	1,374,903	4,873,419
2029	3,233,453	1,264,828	4,498,281
2030-2034	18,172,522	4,731,979	22,904,501
2035-2039	15,274,245	1,996,079	17,270,324
2040-2044	7,044,257	421,781	7,466,038
2045-2049	1,964,136	17,850	1,981,986
2050-2052	225,897	-	225,897
	<u>\$ 60,809,623</u>	<u>\$ 14,741,055</u>	<u>\$ 75,550,678</u>

Year Ending December 31	Bond Premium
2025	\$ 33,002
2026	33,002
2027	33,002
2028	33,002
2029	33,002
2030-2034	165,008
2035-2039	165,008
2040-2044	165,007
	<u>\$ 660,033</u>

11. LENGTH OF SERVICE AWARD PROGRAM

The information contained in this note is based on information for the City of Middletown, New York's Fire Department Service Award Program for the program year ended on December 31, 2024, which is the most recent program year for which complete information is available. Penflex Actuarial Services, LLC ("Penflex") provided a valuation packet for the calendar year ended December 31, 2024 for the purposes of completing the audit. Information from that report is contained within this footnote.

The City of Middletown, New York established a defined benefit Service Award Program (referred to as a "LOSAP" - length of service award program - under Section 457(e)(11) of the Internal Revenue Code) effective January 1, 1998 for the active volunteer firefighter members of the Middletown Fire Department. The program was established pursuant to Article 11-A of New York State General Municipal Law. The program provides municipally-funded deferred compensation to volunteer firefighters to facilitate the recruitment and retention of active volunteer firefighters. The City of Middletown, New York is the sponsor of the program and Penflex is the program administrator.

Under the program, participating volunteers begin to be paid a service award upon attainment of the program "entitlement age". The amount of the service award paid to a volunteer is based upon the number of years of service credit the volunteer earned under the Program for performing active volunteer firefighter activities.

Participation, Vesting and Service Credit

Active volunteer firefighters with one year of active service, upon attainment of age 18 and upon earning 50 or more points in a calendar year under the provisions of the program point system, are eligible to become participants in the Program. Points are granted for the performance of certain activities in accordance with a system established by the City on the basis of a statutory list of activities and point values. Participants are fully vested upon attainment of entitlement age, upon death, or upon general disablement or after earning five years of service credit.

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

11. LENGTH OF SERVICE AWARD PROGRAM - CONTINUED

Benefits

A participant, upon attainment of entitlement age (the later of age 60 or the participant's age after earning 50 program points), shall be able to receive their service award, payable in the form of a lump sum payment equal to the participant's account balance or in two annual installments. The benefits and refunds of the plan are recognized when due and payable in accordance with the terms of the Program. The Program also provides disability and death benefits.

Investment and Control

After the end of each calendar year, the fire department prepares and certifies a list of names of all persons who were active volunteer members of the fire department during the year and indicates which volunteers earned their year of service credit. The certified list is delivered to the Common Council for the Board's review and approval. The fire department must maintain the point system records to verify each volunteer's points on forms provided and/or approved by the Common Council.

The City has retained Penflex to assist in the administration of the program. The services provided by Penflex are described in the following paragraphs.

Based on the certified calendar year volunteer firefighter listings, Penflex determines and certifies in writing to the Common Council the amount of the service award to be paid to a participant or to a participant's designated beneficiary. As authorized by the City, Penflex then directs the paying agent to pay the service award. No service award benefit payment is made without the written certification from Penflex and the written directive from the authorized representative of the City.

Penflex bills the City of Middletown, New York for the services it provides. Penflex invoices are authorized for payment by the Common Council in the same manner as any other invoice presented to the City for payment. Penflex invoices are paid from the General Fund.

Article 11-A requires that program assets be held in trust for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of the operation and administration of the program. The City created a Service Award Program Trust Fund through the adoption of a trust document, a copy of which is available from Penflex.

Authority to invest the program assets is vested in the program trustee. Program assets are invested in accordance with a statutory prudent person rule and in accordance with the written investment policy statement adopted by the Common Council.

This program is a defined contribution plan established as a grantor/rabbi trust, and, as such, the assets are subject to the claims of the City's creditors. The Program is accounted for in the City's financial statements within the General Fund. The annual service award contribution is \$700 for each participant. The trustee of the Program, the Glens Falls National Bank and Trust Company, is authorized to invest the funds in authorized investment vehicles. Administrative costs are paid by the Fund. Separate financial statements are not issued by the Program. The Program investments include publicly traded money market and mutual funds and are valued using level one inputs. The investments of the Program are accounted for in the General Fund and fund balance is restricted for this balance

Receipts and Disbursements

Fund Balance Restricted for LOSAP Benefits - Beginning	\$	178,724
Changes During the Year		
Plan Contributions	20,300	
Investment Income	5,778	
Realized and Unrealized Gain	17,675	
Plan Administration Fees	(3,466)	
Plan Benefit Withdrawals	(3,285)	
Fund Balance Restricted for LOSAP Benefits - Ending	\$	<u>215,726</u>

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

12. COMMITMENTS AND CONTINGENCIES

Grant Funding

The City has received grants which are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowances and a request for a return of funds to the Federal and State governments. Based on past audits, City administration believes disallowances, if any, will be immaterial.

Certiorari Proceedings

Open tax certiorari cases, which claim excessive assessed values, exist with several taxpayers. Claims allowed, if any, will result in a refund of property taxes previously collected by the City. Any such refunds resulting from adverse settlements will be provided for when determinable.

Authorized but Unissued Debt

The City had no authorized but unissued debt at December 31, 2024.

Judgments and Claims

There are various lawsuits and claims pending against the City. However management believes the resolution of these matters will not have a material effect on the City's financial position when ultimately resolved.

13. PROPERTY TAX ABATEMENTS

The City is a party to 12 real property tax abatement agreements under Article 18-A of the real property law. These agreements provide for abatement of real property taxes in exchange for a payment in lieu of taxes ("PILOT") in compliance with RPTL 412-A, Article V & XI of the Private Housing Finance Law and Title I of Article 18-A of NYS GML Exemption Policy.

The following provides information related to the PILOT agreements in effect for the year ended December 31, 2024:

Start Date	Agreement	Total Assessed Value	Tax Rate	Tax Value	PILOT Received	Taxes Abated
2007	Overlook Apartments	\$ 2,628,100	95.42000	\$ 2,507,793	\$ 99,334	\$ 2,408,459
2017	Bella Vista Apartments LP	626,500	95.42000	597,821	32,800	565,021
2004	Tall Oaks/Pilgram Woods	1,284,034	95.42000	1,225,255	127,249	1,098,006
2006	Middletown Housing	1,704,000	95.42000	1,625,996	53,566	1,572,430
2006	Park Hill Housing	702,000	95.42000	669,864	116,849	553,015
2011	Sml Group 16-IDA	1,131,900	95.42000	1,080,085	17,643	1,062,442
2013	Danza Lesser Grp-IDA	360,000	95.42000	343,520	56,659	286,861
2015	Equilibrium Brewery 16-IDA	79,200	95.42000	75,575	2,703	72,872
2014	Heritage Rest 16-IDA	206,600	95.42000	197,142	4,267	192,875
2013	Southeast Towers 16-IDA	915,944	95.42000	874,015	31,979	842,036
2017	Mill Street HDfC, INC.	465,800	95.42000	444,477	76,000	368,477
2019	Equilibrium Brewery II	127,800	95.42000	121,949	6,221	115,728
		<u>\$10,231,878</u>		<u>\$ 9,763,492</u>	<u>\$ 625,270</u>	<u>\$ 9,138,222</u>

14. CUMULATIVE EFFECT AND PRIOR PERIOD ADJUSTMENTS

The City recorded prior period adjustments as of January 1, 2024 for the following items:

<i>Governmental Activities:</i>	Primary Government
Net Position Beginning of Year	\$ (20,274,932)
Compensated Absences Adjustment for GASB 101	(2,070,543)
Operating Grants Receivable Correction	(18,677)
Net Position Beginning of Year, as restated	<u>\$ (22,364,152)</u>
<i>Governmental Funds:</i>	
Fund Balance Beginning of Year	\$ 21,711,785
Prior Period Adjustments:	
Operating Grants Receivable Correction	(18,677)
Fund Balance Beginning of Year, as restated	<u>\$ 21,693,108</u>

CITY OF MIDDLETOWN, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

15. NEW ACCOUNTING PRINCIPLES

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This statement amends the recognition, measurement, and disclosure requirements for compensated absences. The Town implemented this standard for the year ended December 31, 2024 as required.

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If these criteria are met, the government is required to disclose information regarding these risks. The requirements of this statement are effective for fiscal years beginning after June 15, 2024.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement makes targeted improvements to the governmental financial reporting model in order to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Areas impacted by the changes include the MD&A, budgetary comparison information, and major component unit information. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This statement requires leases, intangible right-to-use assets, and subscription based information technology arrangements to be disclosed separately in the capital assets note disclosures. Additionally, this statement mandates the separate disclosure of all other intangible assets by major class, excluding the aforementioned types. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

Management has not estimated the potential impact of GASB 102 through 104, if any, on the City's financial statements.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Total OPEB Liability							
Service Cost	\$ 3,696,958	\$ 3,048,944	\$ 4,015,889	\$ 4,030,388	\$ 3,107,332	\$ 2,927,144	\$ 3,061,151
Interest	5,223,296	4,841,163	3,098,371	2,635,719	3,597,583	3,921,462	3,976,764
Differences Between Expected and Actual Experience	(475,181)	7,258,398	24,444,935	4,569,124	(3,367,626)	(8,446,883)	(5,603,330)
Changes in Assumptions or Other Inputs	(10,050,197)	7,144,867	(53,156,132)	(6,679,421)	25,814,084	7,190,104	-
Benefit Payments	(4,383,852)	(3,686,024)	(3,882,908)	(2,949,524)	(2,932,276)	(3,005,735)	(2,902,008)
Net Change in Total OPEB Liability	(5,988,976)	18,607,348	(25,479,845)	1,606,286	26,219,097	2,586,092	(1,467,423)
Total OPEB Liability - Beginning	132,774,319	114,166,971	139,646,816	138,040,530	111,821,433	109,235,341	10,702,764
Total OPEB Liability - Ending (a)	\$126,785,343	\$132,774,319	\$114,166,971	\$139,646,816	\$138,040,530	\$111,821,433	\$09,235,341
Plan Fiduciary Net Position							
Contributions - Employer	\$ 4,383,852	\$ 3,686,024	\$ 3,882,908	\$ 2,949,524	\$ 2,932,276	\$ 3,005,735	\$ 2,902,008
Net Investment Income	-	-	-	-	-	-	-
Benefit Payments	(4,383,852)	(3,686,024)	(3,882,908)	(2,949,524)	(2,932,276)	(3,005,735)	(2,902,008)
Administrative Expense	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	-	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total OPEB Liability - Ending (a) -(b)	\$126,785,343	\$132,774,319	\$114,166,971	\$139,646,816	\$138,040,530	\$111,821,433	\$09,235,341
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0 %	0 %	0 %	0 %	0 %	0 %	0 %
Covered Payroll	\$ 22,578,323	\$ 21,804,463	\$ 21,190,774	\$ 22,222,282	\$ 20,573,527	\$ 21,621,251	\$20,060,669
Total OPEB Liability as a percentage of Covered Payroll	561.54 %	608.93 %	538.76 %	628.41 %	670.96 %	517.18 %	544.52 %

Notes to Schedule:
Changes of Benefit Terms: None
Implicit Rate Subsidy: Approximately \$700,000 is included in Benefit Payments/Contributions

Changes in Assumptions:
Changes in Assumptions and other inputs reflects the effects of changes in the discount rate each period.

No assets are accumulated in a Trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

GASB 75 requires that the past 10 years of information be presented. Due to the fact that 2018 was the year of implementation, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 75.

**CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF OPEB CONTRIBUTIONS AND ASSUMPTIONS**

	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Actuarially determined contribution (SC + 20 year amort NOL)	\$ 13,466,752	\$ 11,681,731	\$ 12,763,653	\$ 12,415,551	\$ 10,805,325	\$ 10,710,732	\$ 10,949,300
Contributions in relating to the actuarially determined contribution	4,383,852	3,686,024	3,882,908	2,949,524	2,932,276	3,005,735	2,902,008
Contribution (Excess)/Deficiency	<u>\$ (9,082,900)</u>	<u>\$ (7,995,707)</u>	<u>\$ (8,880,745)</u>	<u>\$ (9,466,027)</u>	<u>\$ (7,873,049)</u>	<u>\$ (7,704,997)</u>	<u>\$ (8,047,292)</u>
Covered - employee Payroll	\$ 22,578,323	\$ 21,804,463	\$ 21,190,774	\$ 22,222,282	\$ 20,573,527	\$ 21,621,251	\$ 20,060,669
Contributions as a percentage of covered - employee payroll	19.42 %	16.90 %	18.32 %	13.27 %	14.25 %	13.90 %	14.47 %

Notes to Schedule

Valuation date: 1/1/2024 1/1/2023 1/1/2022 1/1/2021 1/1/2020 1/1/2019 1/1/2018
Census data: 12/31/2024 12/31/2022 12/31/2022 12/31/2020 12/31/2020 12/31/2018 12/31/2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
	Normal	Normal	Normal	Normal	Normal	Normal	Normal
Amortization Method	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amortization period	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asset Valuation Method	Market	Market	Market	Market	Market	Market	Market
Inflation	3%	3%	3%	3%	3%	3%	3%
Healthcare cost trend rates	7%	8%	8%	8%	8%	8%	8%
	decrease to	decrease to	decrease to	decrease to	decrease to	decrease to	decrease to
Salary increases	4.5%	5%	5%	5%	5%	5%	5%
Investment rate of return	3%	3%	3%	3%	3%	3%	3%
Retirement age	4.28	4.00	4.31	2.25	1.93	3.26	3.64
	rates from	rates from	rates from	rates from	rates from	rates from	rates from
	age 55	age 55	age 55	age 55	age 55	age 55	age 55
Mortality	PUB 2010	RP 2010 w/	RP 2006 w/	RP 2014 w/	RP 2014 w/	RP 2014 w/	RP 2014 w/
	w/ MP2021	MP2021	MP2020	MP2016	MP2016	MP2016	MP2016
Participation at Retirement	proj	proj	proj	proj	proj	proj	proj
	100%	100%	100%	100%	100%	100%	100%

GASB 75 requires that the past 10 years of information be presented. Due to the fact that 2018 was the year of implementation, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 75.

**CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS**

Plan Year Ended	Proportion of the Net Pension Asset (Liability)	Proportion of the Net Pension (Asset)/Liability	Net Pension		Fiduciary Net Position as a Percentage of Total Pension Liability
			Covered Payroll	(Asset)/Liability as a Percentage of Covered Payroll	
Employees' Retirement System					
3/31/2024	0.02450550 %	\$ 3,608,196	\$ 8,672,712	41.60%	93.88%
3/31/2023	0.02572620 %	\$ 5,516,737	\$ 8,484,585	65.02%	90.78%
3/31/2022	0.02547060 %	(2,082,115)	\$ 8,663,219	(24.03)%	103.65%
3/31/2021	0.02570980 %	25,600	\$ 8,498,523	0.30%	99.95%
3/31/2020	0.02905920 %	\$ 7,695,053	\$ 8,661,034	88.85%	86.39%
3/31/2019	0.02688600 %	\$ 1,904,952	\$ 9,488,505	20.08%	96.27%
3/31/2018	0.02797100 %	\$ 902,750	\$ 8,274,089	10.91%	98.24%
3/31/2017	0.02828130 %	\$ 2,657,370	\$ 8,367,999	31.76%	94.70%
3/31/2016	0.03083180 %	\$ 4,948,598	\$ 8,175,271	60.53%	90.70%
3/31/2015	0.03182050 %	\$ 1,074,975	N/A	N/A	97.90%

Plan Year Ended	Proportion of the Net		Proportion of the Net		Net Pension		
	Pension (Asset)/Liability	Pension (Asset)/Liability	Pension (Asset)/Liability	Covered Payroll	(Asset)/Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability	
Police and Fire Retirement System							
3/31/2024	0.26284070 %	\$	12,466,074	\$	11,106,764	112.24 %	89.72%
3/31/2023	0.28417220 %	\$	15,659,231	\$	10,509,535	149.00 %	87.43%
3/31/2022	0.29305680 %	\$	1,664,693	\$	10,277,850	16.20 %	98.66%
3/31/2021	0.28390790 %	\$	4,929,425	\$	10,345,337	47.65 %	95.79%
3/31/2020	0.29315630 %	\$	15,669,020	\$	9,863,167	158.86 %	84.86%
3/31/2019	0.30395960 %	\$	5,097,594	\$	9,618,781	53.00 %	95.09%
3/31/2018	0.29151070 %	\$	2,946,465	\$	9,971,614	29.55 %	96.93%
3/31/2017	0.28029260 %	\$	5,809,490	\$	9,426,515	61.63 %	93.50%
3/31/2016	0.29387340 %	\$	8,700,965	\$	8,922,571	97.52%	90.20%
3/31/2015	0.30859950 %	\$	849,450	N/A	N/A	N/A	99.00%

**CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ended	Contractually Required Contribution	Actual Employer Contribution	Contribution deficiency (excess)	Covered Payroll	Required Contributions as a Percentage of Covered Payroll
Employees' Retirement System					
12/31/2024	\$ 1,099,416	\$ 1,099,416	\$ -	\$ 9,597,397	11.46%
12/31/2023	\$ 997,219	\$ 997,219	\$ -	\$ 8,561,960	11.65%
12/31/2022	\$ 1,367,791	\$ 1,367,791	\$ -	\$ 8,518,586	16.06%
12/31/2021	\$ 1,255,847	\$ 1,255,847	\$ -	\$ 9,051,377	13.87%
12/31/2020	\$ 1,348,365	\$ 1,348,365	\$ -	\$ 8,497,876	15.87%
12/31/2019	\$ 1,224,242	\$ 1,224,242	\$ -	\$ 9,785,210	12.51%
12/31/2018	\$ 1,257,584	\$ 1,257,584	\$ -	\$ 8,236,240	15.27%
12/31/2017	\$ 1,222,457	\$ 1,222,457	\$ -	\$ 8,274,089	14.77%
12/31/2016	\$ 1,478,677	\$ 1,478,677	\$ -	\$ 8,175,271	18.09%

Fiscal Year Ended	Contractually Required Contribution	Actual Employer Contribution	Contribution deficiency (excess)	Covered Payroll	Required Contributions as a Percentage of Covered Payroll
Police and Fire Retirement System					
12/31/2024	\$ 2,741,005	\$ 2,741,005	\$ -	\$ 12,097,029	22.66%
12/31/2023	\$ 2,633,601	\$ 2,633,601	\$ -	\$ 10,985,199	23.97%
12/31/2022	\$ 2,786,389	\$ 2,786,389	\$ -	\$ 10,398,486	26.80%
12/31/2021	\$ 2,291,602	\$ 2,291,602	\$ -	\$ 10,673,058	21.47%
12/31/2020	\$ 2,103,576	\$ 2,103,576	\$ -	\$ 10,313,078	20.40%
12/31/2019	\$ 2,231,792	\$ 2,231,792	\$ -	\$ 9,789,799	22.80%
12/31/2018	\$ 2,149,597	\$ 2,149,597	\$ -	\$ 9,498,040	22.63%
12/31/2017	\$ 2,000,226	\$ 2,000,226	\$ -	\$ 9,971,614	20.06%
12/31/2016	\$ 1,819,078	\$ 1,819,078	\$ -	\$ 8,922,571	20.39%

GASB 68 requires that the past 10 years of information be presented. Due to the fact that GASB 68 was recently implemented, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 68.

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	GAAP Basis	Final Budget
Revenues:				
Real Property Taxes	\$ 23,140,116	\$ 23,140,116	\$ 23,207,826	\$ 67,710
Real Property Tax Items	917,704	917,704	698,016	(219,688)
Non Property Tax Items	15,030,000	15,030,000	15,753,318	723,318
Departmental Income	1,291,450	1,301,360	1,464,942	163,582
Intergovernmental	917,600	961,623	770,285	(191,338)
Use of Money and Property	380,100	380,100	416,041	35,941
Licenses And Permits	373,800	373,800	328,515	(45,285)
Fines And Forfeitures	329,500	329,500	462,380	132,880
Sale Of Property And Compensation For Loss	921,000	(390,045)	278,383	668,428
Miscellaneous	275,000	290,195	152,300	(137,895)
State Aid	3,366,028	4,132,586	4,365,493	232,907
Federal Aid	-	1,358,018	3,336,958	1,978,940
Total Revenues	46,942,298	47,824,957	51,234,457	3,409,500
Expenditures:				
General Government Support	5,326,479	6,318,027	5,181,880	1,136,147
Public Safety	14,615,845	15,597,904	15,114,564	483,340
Health	-	687,861	687,861	-
Transportation	2,205,905	2,192,343	1,873,589	318,754
Economic	543,081	909,392	501,924	407,468
Culture and Recreation	2,797,691	3,021,644	2,613,397	408,247
Home and Community Service	2,631,285	2,538,432	2,362,409	176,023
Employee Benefits	16,018,367	16,128,478	15,993,608	134,870
Debt Service	3,046,941	5,135,866	2,821,758	2,314,108
Capital Outlay	222,800	558,973	219,223	339,750
Total Expenditures	47,408,394	53,088,920	47,370,213	5,718,707
Excess/(Deficiency) of Revenues Over Expenditures	(466,096)	(5,263,963)	3,864,244	9,128,207
Other Financing Sources/(Uses):				
Transfers In	612,096	2,709,021	1,922,124	(786,897)
Transfers Out	(46,000)	(146,000)	(1,151,185)	(1,005,185)
Total Other Financing Sources/(Uses)	566,096	2,563,021	770,939	(1,792,082)
Net Change in Fund Balance	100,000	(2,700,942)	4,635,183	7,336,125
Appropriated Fund Balance	(100,000)	2,700,942	-	(2,700,942)
Total Change in Fund Balance	\$ -	\$ -	\$ 4,635,183	\$ 4,635,183

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET - COMMUNITY DEVELOPMENT
FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	GAAP Basis	Final Budget
Revenues:				
Departmental Income	\$ 84,562	\$ 84,562	\$ 164,749	\$ 80,187
Use Of Money And Property	8,270	8,270	8,893	623
Miscellaneous	15,984	15,984	838	(15,146)
Federal Aid	424,711	424,711	442,464	17,753
Total Revenues	533,527	533,527	616,944	83,417
Expenditures:				
Home and Community Service	508,180	552,272	539,552	12,720
Employee Benefits	89,420	90,328	89,432	896
Debt Service	13,501	13,501	-	13,501
Total Expenditures	611,101	656,101	628,984	27,117
Excess/(Deficiency) of Revenues Over Expenditures	(77,574)	(122,574)	(12,040)	110,534
Other Financing Sources/(Uses):				
Transfers Out	-	-	(21,501)	(21,501)
Net Change in Fund Balance	(77,574)	(122,574)	(33,541)	89,033
Appropriated Fund Balance	77,574	122,574	33,541	(89,033)
Total Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET - WATER FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	GAAP Basis	Final Budget
Revenues:				
Departmental Income	\$ 7,401,883	\$ 7,401,883	\$ 7,477,340	\$ 75,457
Use Of Money And Property	50,000	50,000	86,838	36,838
Licenses And Permits	17,000	17,000	13,677	(3,323)
Sale Of Property And Compensation For Loss	-	-	18,500	18,500
Miscellaneous	19,000	19,000	14,051	(4,949)
State Aid	-	-	10,412	10,412
Total Revenues	7,487,883	7,487,883	7,620,818	132,935
Expenditures:				
General Government Support	682,204	702,976	738,573	(35,597)
Public Safety	14,750	14,750	-	14,750
Home and Community Service	3,348,806	3,642,577	3,238,902	403,675
Employee Benefits	1,088,652	1,088,652	1,052,671	35,981
Debt Service	2,134,343	2,793,543	1,298,162	1,495,381
Capital Outlay	155,000	155,000	23,022	131,978
Total Expenditures	7,423,755	8,397,498	6,351,330	2,046,168
Excess/(Deficiency) of Revenues Over Expenditures	64,128	(909,615)	1,269,488	2,179,103
Other Financing Sources/(Uses):				
Transfers In	188,487	(319,877)	504,939	824,816
Transfers Out	(252,615)	(95,854)	(1,491,953)	(1,396,099)
Net Change in Fund Balance	-	(1,325,346)	282,474	1,607,820
Appropriated Fund Balance	-	1,325,346	-	(1,325,346)
Total Change in Fund Balance	\$ -	\$ -	\$ 282,474	\$ 282,474

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	GAAP Basis	Final Budget
Revenues:				
Departmental Income	\$ 5,782,208	\$ 5,782,208	\$ 5,845,777	\$ 63,569
Use Of Money And Property	50,000	50,000	69,038	19,038
Licenses And Permits	2,000	2,000	10,667	8,667
Miscellaneous	2,000	2,000	1,834	(166)
Total Revenues	5,836,208	5,836,208	5,927,316	91,108
Expenditures:				
General Government Support	502,204	495,213	531,834	(36,621)
Public Safety	8,200	8,200	-	8,200
Home and Community Service	3,242,354	3,420,519	3,087,812	332,707
Employee Benefits	787,967	791,973	599,857	192,116
Debt Service	1,439,105	1,439,105	51,617	1,387,488
Capital Outlay	128,500	131,032	107,153	23,879
Total Expenditures	6,108,330	6,286,042	4,378,273	1,907,769
Excess/(Deficiency) of Revenues Over Expenditures	(272,122)	(449,834)	1,549,043	1,998,877
Other Financing Sources/(Uses):				
Transfers In	431,603	431,603	392,602	(39,001)
Transfers Out	(159,481)	(159,481)	(1,371,550)	(1,212,069)
Net Change in Fund Balance	-	(177,712)	570,095	747,807
Appropriated Fund Balance	-	177,712	-	(177,712)
Total Change in Fund Balance	\$ -	\$ -	\$ 570,095	\$ 570,095

SUPPLEMENTARY INFORMATION

**CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF INDEBTEDNESS
DECEMBER 31, 2024**

	Date of Issue	Date of Final Maturity	Interest Rate	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Paid During Fiscal Year	Refinanced During Fiscal Year	Outstanding End of Fiscal Year	Interest Paid During Fiscal Year	Interest Accrued at 12/31/2024	Due Within the Next Year
BOND ANTICIPATION NOTES											
DTC BAN 2023 - Piper Sandler & Co.	2023	2024	4.250%	\$ 5,000,000	\$ -	\$ -	\$ (5,000,000)	\$ -	\$ 212,500	\$ -	\$ -
DTC BAN 2023 - Jefferies LLC	2023	2024	4.500%	20,193,983	-	(3,437,545)	(16,756,438)	-	685,983	-	-
DTC BAN 2024 - Jefferies LLC	2024	2025	4.000%	-	21,756,438	-	-	21,756,438	-	312,339	21,756,438
EFC BAN	2022	2023	1.40-3.20%	-	5,841,370	-	-	5,841,370	6,868	105,096	5,841,370
TOTAL BOND ANTICIPATION NOTES				25,193,983	27,597,808	(3,437,545)	(21,756,438)	27,597,808	905,351	417,435	27,597,808
PERFORMANCE CONTRACT PAYABLE											
Energy Performance Contract	2016	2031	2.107%	7,468,237	-	(866,499)	-	6,601,738	152,815	60,594	884,852
TOTAL PERFORMANCE CONTRACT PAYABLE				7,468,237	-	(866,499)	-	6,601,738	152,815	60,594	884,852
LOAN PAYABLE - SECTION 108											
Housing and Urban Development	Various	2030	2.21-7.66%	47,000	-	(11,000)	-	36,000	2,501	962	11,000
TOTAL LOAN PAYABLE - SECTION 108				47,000	-	(11,000)	-	36,000	2,501	962	11,000
SERIAL BONDS											
Refunding of 2007 Bond	2016	2028	2.000%	1,645,000	-	(315,000)	-	1,330,000	32,900	13,300	325,000
EFC-Water Infrastructure	2011	2038	4.270%	11,875,000	-	(640,000)	-	11,235,000	138,681	122,598	655,000
DTC-Public Improvement	2017	2037	2.000%	4,195,000	-	(235,000)	-	3,960,000	187,835	44,887	245,000
DTC-Public Improvement	2014	2039	3.750%	4,645,000	-	(210,000)	-	4,435,000	109,376	64,064	225,000
EFC-SEWER	2015	2036	4.540%	1,935,000	-	(125,000)	-	1,810,000	32,931	21,522	130,000
EFC-Black Dirt Sewer	2019	2049	0.000%	2,881,320	-	(110,820)	-	2,770,500	-	-	110,820
DTC-Public Improvement 2021	2021	2045	5.000%	14,570,000	-	(445,000)	-	14,125,000	409,981	145,400	470,000
EFC SRF Sewer Collection Improvements (Sterling Street)	2021	2049	0.000%	1,006,846	-	(38,728)	-	968,118	-	-	38,728
EFC Screw Pumps	2022	2052	0.000%	2,183,565	-	(75,298)	-	2,108,267	-	-	75,298
EFC Sewer	2023	2042	Variable	11,965,000	-	(535,000)	-	11,430,000	176,812	74,578	545,000
TOTAL SERIAL BONDS				56,901,731	-	(2,729,846)	-	54,171,885	1,088,516	486,349	2,819,846
TOTAL INDEBTEDNESS				\$ 89,610,951	\$ 27,597,808	\$ (7,044,890)	\$ (21,756,438)	\$ 88,407,431	\$ 2,149,183	\$ 965,340	\$ 31,313,506

REGULATORY REPORTING

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE TRANSPORTATION ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Program</i>				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block Grants	14.218	N/A	\$ -	\$ 448,146
<u>U.S. Department of Treasury</u>				
<i>Direct Program</i>				
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	-	2,947,557
<u>U.S. Department of Health and Human Services</u>				
<i>Passed Through Orange County</i>				
Special Programs for the Aging	93.044	N/A	-	44,989
<u>U.S. Environmental Protection Agency</u>				
<i>Direct Program</i>				
Congressionally Mandated Projects	66.202	N/A	-	59
<u>U.S. Department of Transportation</u>				
<i>Highway Safety Cluster</i>				
<i>Passed Through New York State Department of Motor Vehicle</i>				
State and Community Highway Safety	20.600	N/A	-	14,816
<i>Passed Through New York State</i>				
Children Passenger Safety Program	20.616	N/A	-	1,391
Total Highway Safety Cluster			-	16,207
<i>Passed Through New York State</i>				
Highway Planning and Construction	20.205	N/A	-	7,400,632
Total U.S. Department of Transportation			-	7,416,839
<u>U.S. Department of Justice</u>				
<i>Direct Programs</i>				
Bulletproof Vest Partnership Program	16.607	N/A	-	5,192
Public Safety Partnership and Community Policing Grants	16.710	N/A	-	231,006
Total U.S. Department of Justice			-	236,198
TOTAL FEDERAL AWARDS EXPENDED			\$ -	\$ 11,093,788
NEW YORK STATE DEPARTMENT OF TRANSPORTATION EXPENDITURES				
State Transportation Assistance				
CHIPS	N/A	N/A	\$	1,618,986
Traffic Operations	N/A	N/A		1,763,971
TOTAL STATE TRANSPORTATION ASSISTANCE EXPENDED			\$	3,382,957

N/A - Not applicable or not available

See notes to the schedule of expenditures of federal awards and state transportation assistance

CITY OF MIDDLETOWN, NEW YORK
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE TRANSPORTATION
ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards and state transportation assistance (the “Schedule”) includes the Federal award activity and state financial assistance program activity of the City of Middletown, New York under programs of the federal government and the New York State Department of Transportation for the year ended December 31, 2024. Federal awards received directly from the Federal agencies as well as Federal awards passed through other government agencies are included in the Schedule. The federal information in this schedule is presented in accordance with the requirements of Title 2, *U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). The state information is presented in accordance with preliminary Title 17, Part 43 of the *New York State Codification of Rules and Regulations* (“NYCRR”). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position and changes in net position of the City.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - Indirect Cost Rate

The City of Middletown, New York has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – Loans Outstanding

The City had the following gross loan receivable balances outstanding at December 31, 2024, which were originally funded with federal awards. Loans made during the year are included in the federal expenditures presented in the schedule:

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Expenditures for the Year Ended December 31, 2024</u>	<u>Amount Outstanding December 31, 2024</u>
Community Development Block Grant Program	14.218	\$ 448,146	\$ 1,821,881

NOTE 5 - Reconciliation to Financial Statements

The federal and state expenditures presented in the Schedule of Expenditures of Federal Awards and State Transportation Assistance (the “SEFA”) reconcile to the Federal and state revenue reported in the Statement of Revenues, Expenditures and Changes in Fund Balance as follows:

	<u>Federal</u>	<u>State</u>
Expenditures as reported in the SEFA	\$ 11,093,788	\$ 3,382,957
Reconciling Items:		
SEFA is reported on the basis of expenditures not revenues	131,314	-
Non-DOT State Aid	-	6,846,175
Federal and state revenue as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$ 11,225,102</u>	<u>\$ 10,229,132</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Common Council
City of Middletown, New York
16 James Street
Middletown, NY 10940

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Middletown, New York ("the City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Middletown, New York's basic financial statements, and have issued our report thereon dated September 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Middletown, New York's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Middletown, New York's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters required to be reported under *Government Auditing Standards*.

City of Middletown, New York's Response to the Findings

The City of Middletown, New York's response to the findings identified in our audit is described in the accompanying management responses to findings and corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Newburgh, NY
September 12, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE**

Common Council
City of Middletown, New York
16 James Street
Middletown, NY 10940

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Middletown, New York's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Middletown, New York complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Newburgh, NY
September 12, 2025

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH STATE
TRANSPORTATION ASSISTANCE PROGRAM TESTED
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Common Council
City of Middletown, New York
16 James Street
Middletown, NY 10940

Report on Compliance for State Transportation Assistance Programs

We have audited the City of Middletown, New York's (the "City") compliance with the types of compliance requirements described in the preliminary Title 17, Part 43 of the *New York State Codification of Rules and Regulations* ("NYCRR") that could have a direct and material effect on each of the City's state transportation assistance programs that were tested for the year ended December 31, 2024. The programs tested are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state transportation assistance programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for the City’s state transportation assistance programs tested based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 17, Part 43 of NYCRR. Those standards and Title 17, Part 43 of NYCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a tested state transportation assistance program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state transportation assistance program that was tested. However, our audit does not provide a legal determination on the City's compliance.

Opinion

In our opinion, the City of Middletown, New York, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2024.

Report on Internal Control Over Compliance

The management of the City of Middletown, New York is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements of laws, regulations, contracts, and grants applicable to the state transportation assistance programs tested. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance programs that were tested in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on internal control over compliance in accordance with Title 17, Part 43 of NYCRR, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Title 17, Part 43 of NYCRR. Accordingly, this report is not suitable for any other purpose.

Newburgh, NY
September 12, 2025

**CITY OF MIDDLETOWN, NEW YORK
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2024**

A. Financial Statement Findings

2023-001 Annual Sexual Harassment Prevention Training
This finding was addressed.

B. Findings and Questioned Costs for Federal Awards

2023-002 Single Audit Report Submission - Compliance
This finding was addressed.

CITY OF MIDDLETOWN, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section 1. Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:
Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> None reported

Noncompliance material to the financial statements noted	<u> </u> Yes	<u> X </u> No
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Federal Awards

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> None reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning And Construction
21.027	Coronavirus State And Local Fiscal Recovery Fund

Dollar threshold to distinguish between type A and type B programs	\$ 750,000
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Auditee qualified as low-risk auditee	<u> </u> Yes	<u> X </u> No
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Type of auditors' report issued on compliance for major programs:

Unmodified

State Awards

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> None reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 17, part 43.2 of NYCRR	<u> </u> Yes	<u> X </u> No
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**CITY OF MIDDLETOWN, NEW YORK
SUMMARY OF FINDING AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section 2. Financial Statement Findings

None noted.

Section 3. Findings and Questions Costs for Federal Awards

None noted.



**CITY OF MIDDLETOWN, NEW YORK
COMMON COUNCIL
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Johnson
Seconded by: Alderman Jean-Francois
Date of Adoption: September 16, 2025
Index No:

I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.

Richard P. McCormack
Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green	X			
Ald. Witt	X			
Ald. Masi				X
Pres. Rodrigues	X			
Total	8			1

I hereby approve the attached Resolution/Local Law.

Joseph M. DeStefano, Mayor

Date

Resolution Authorizing the Accounts be Audited, Claims Adjusted, and the Treasurer be Authorized to Issue Warrants for their Payment

Resolution Authorizing the Accounts be Audited, Claims Adjusted, and the Treasurer be Authorized to Issue Warrants for their Payment

Prepared by:
Rick McCormack, City Clerk

Attachments:

None