City of Newburgh
Council Meeting Agenda
Sesion General del Consejal
March 23, 2026
7:00 PM

Mayor / Alcaldesa

1. Moment of Silence / Momento de Silencio
2. Pledge of Allegiance / Juramento a la Alianza

City Clerk / Secretaria de la Ciudad

3. Roll Call / Lista de Asistencia

Communications / Communicaciones

4. Approval of the minutes from the City Council meeting of March 9, 2026 / Aprovacion del Acta de la Reunion General del Consejal del 9 de marzo de 2026
5. City Manager Update / Gerente de la Ciudad Pone al Dia a la Audiencia de los Planes de Cada Departamento

Presentations / Presentaciones

6. Police Department Update for 2025

   Actualización del Departamento de Policía de 2025

Comments from the public regarding agenda and general matters of City Business / Comentarios del público con respecto a la agenda y sobre asuntos generales de la Ciudad.

Comments from the Council regarding the agenda and general matters of City Business / Comentarios del Consejo con respecto a la agenda y sobre asuntos generales de la Ciudad

City Manager's Report / Informe del Gerente de la Ciudad

7. Resolution No. 48 - 2026 - Contract Renewal with Syntech System, Inc.

   Resolution authorizing the City Manager to execute a Service Renewal Agreement with Syntech Systems, Inc. for the use of FuelMaster management equipment and services at a cost of $4,263.00

   Resolución que autoriza al Gerente de la Ciudad a ejecutar un Acuerdo de Renovación de Servicios con Syntech Systems, Inc. para el uso del equipo de gestión FuelMaster y servicios relacionados, por un monto de

$4,263.00

8. Resolution No. 49 - 2026 - MS4 Annual Report & Interim Progress Certification

   Resolution authorizing the City Manager to execute the Annual Report and the Interim Progress Certification related to SPDES Permit No. NYR20A240 for on-going work under the New York State Department of Environmental Conservation MS4 SPDES Permit No. GP-0-24-001

   Resolución que autoriza al Gerente de la Ciudad a ejecutar el Informe Anual y la Certificación de Progreso Intermedio relacionados con el Permiso SPDES Núm. NYR20A240 para los trabajos en curso bajo el Permiso MS4 SPDES Núm. GP-0-24-001 del Departamento de Conservación Ambiental del Estado de Nueva York

9. Resolution No. 50 - 2026 - Grant Application for Fire Department for a CSX Pride in Service Grant to purchase gear dryer(s)

   Resolution authorizing the City Manager to apply for and accept if awarded a CSX Pride in Service grant in an amount not to exceed $5,000.00 for the purchase of gear dryers for the City of Newburgh Fire Department

   Resolución que autoriza al Gerente de la Ciudad a solicitar y aceptar, en caso de ser otorgada, una subvención del programa CSX Pride in Service por un monto que no exceda de $5,000.00 para la compra de secadoras de equipo para el Departamento de Bomberos de la Ciudad de Newburgh

10. Resolution No. 51 - 2026 - Grant Application for Fire Department from Gary Sinese Foundation to purchase gear dryer(s)

    Resolution authorizing the City Manager to apply for and accept if awarded a Gary Sinese Foundation Grant in an amount not to exceed $20,780.00 with a City match for the purchase of gear dryers for the City of Newburgh Fire Department

    Resolución que autoriza al Gerente de la Ciudad a solicitar y aceptar, en caso de ser otorgada, una subvención de la Fundación Gary Sinise por un monto que no exceda de $20,780.00, con una contraparte de la Ciudad, para la compra de secadoras de equipo para el Departamento de Bomberos de la Ciudad de Newburgh

11. Resolution No. 52 - 2026 - Grant Application for Fire Department from Central Hudson to purchase gear dryer(s)

    Resolution authorizing the City Manager to apply for and accept if

awarded a Central Hudson Gas & Electric Corporation Grant in an amount not to exceed $20,780.00 for the purchase of gear dryers for the City of Newburgh Fire Department

Resolución que autoriza al Gerente de la Ciudad a solicitar y aceptar, en caso de ser otorgada, una subvención de Central Hudson Gas & Electric Corporation por un monto que no exceda de $20,780.00 para la compra de secadoras de equipo para el Departamento de Bomberos de la Ciudad de Newburgh

12. Resolution No. 53 - 2026 - PKF O'Connor Davies' Engagement Letter for Auditing Services for Fiscal Year Ending December 31, 2025

    Resolution authorizing the City Manager to execute a letter agreement between the City of Newburgh and the firm of PKF O'Connor Davies, LLP for auditing services for fiscal year ending December 31, 2025 for the price of $101,000.00

    Resolución que autoriza al Gerente de la Ciudad a ejecutar un acuerdo por escrito entre la Ciudad de Newburgh y la firma PKF O'Connor Davies, LLP para servicios de auditoría correspondientes al ejercicio fiscal que termina el 31 de diciembre de 2025, por un monto de $101,000.00

13. Resolution No. 54 - 2026 - 2026 Personnel Book Amendment — Police Department

    Resolution amending the 2026 Personnel Analysis Book to add one Public Safety Attendant position in the Police Department

    Resolución que enmienda el Libro de Análisis de Personal 2026 para añadir un puesto de Auxiliar de Seguridad Pública en el Departamento de Policía

14. Resolution No. 55 - 2026 - 75 Wisner Avenue - Extension of Time to Close and Amending the Terms and Conditions of Sale

    Resolution authorizing the extension of time to close title and amending the Terms and Conditions of Sale for property located at 75 Wisner Avenue (Section 25, Block 4, Lot 25)

    Resolución que autoriza la prórroga del plazo para el cierre de título y modifica los Términos y Condiciones de Venta de la propiedad ubicada en 75 Wisner Avenue (Sección 25, Bloque 4, Lote 25)

Old Business: / Asuntos Pendientes

New Business: / Nuevos Negocios

Final Comments from the City Council / Comentarios Finales del Ayuntamiento

Adjournment / Aplazamiento:

RESOLUTION NO.: 48 - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A SERVICE RENEWAL AGREEMENT WITH SYNTECH SYSTEMS, INC. FOR THE USE OF FUELMASTER FUEL MANAGEMENT EQUIPMENT AND SERVICES AT A COST OF $4,263.00

WHEREAS, by Resolution No. 243-2024 of November 12, 2024, the City Council of the City of Newburgh approved an agreement with Syntech Systems, Inc. and American Petroleum Equipment & Construction Company, Inc. for the purchase of FuelMaster fuel management equipment and services; and

WHEREAS, the City of Newburgh proposes to execute a service renewal agreement with Syntech Systems, Inc. for the use of FuelMaster fuel management equipment and services; and

WHEREAS, the service renewal agreement includes costs of cloud-based subscription software service, support, and parts repair; and

WHEREAS, the cost for services for the period March 1, 2026 to February 28, 2027 is $4,263.00, with funding derived from A.5132.0448.0000.0000 – Other Services; and

WHEREAS, the City Council has reviewed the annexed service renewal agreement and has determined that purchasing said services would be in the best interests of the City of Newburgh;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the City Manager be and he is hereby authorized to execute a service renewal agreement with Syntech Systems, Inc. for the purchase of FuelMaster service, support, and parts repair at a cost of $4,263.00.

Syntech Systems, Inc.
Toll Free 800.888.9136 | Phone 850.878.2558
100 Four Points Way, Tallahassee, FL 32305
MYFUELMASTER.COM

Newburgh Public Works
FuelMaster FMLive Service Renewal

Effective 03/01/2026 – 02/28/2027

Dear Valued Customer,

We sincerely appreciate the opportunity to serve you during your first year with the FuelMaster® system. Your investment in fuel security and management is important to us, and we remain committed to providing exceptional support and service.

As your initial warranty and FMLive service approach expiration, Syntech Systems will continue to provide the following FMLive Standard services:

FMLive Service at Every Level	Standard
Cloud Hosting with Cellular Connectivity	X
Free Software and Firmware Updates	X
Software ONLY Phone Support (8am – 8pm EST Mon. – Fri., Excluding Federal Holidays)	X
Software AND Hardware Phone Support with Diagnostics (8am – 8pm EST Mon. – Fri., Excluding Federal Holidays)	X
Free Repair Parts (Excluding Acts of God, Vandalism, User Abuse)	X
Unlimited 24/7 Phone Support and Diagnostics Without Restriction	
Free Certified Technician Site visits as required	
Free Surge/Lightning Kits	
Acts of God coverage	
Annual Cost (1 FMU)	$4,263

Syntech Systems, Inc. General Terms and Conditions of Purchase executed with the City of Newburgh on or about November 15th, 2024 apply to this order.

The parties of Syn-tech Systems, INC. and **Newburgh Public Works** deem this agreement to be executed by their duly authorized representatives on the Agreement date.

SYN-TECH SYSTEMS, INCORPORATED:

(Signature) (Date)



03/06/2026

(Name)

Sara D. Fletcher

(Title)

Secretary

CUSTOMER:

(Signature) (Date)

_____

(Name)

_____

(Title)

_____

CONTRACT

CITY OF NEWBURGH / SYN-TECH SYSTEMS, INC. / AMERICAN PETROLEUM EQUIPMENT & CONSTRUCTION COMPANY, INC.

This contract ("Contract"), made effective on the latest date signed by the parties referenced herein, is made by and between the City of Newburgh, a municipal corporation, with an address of 83 Broadway, Newburgh, New York 12550, Syn-Tech Systems, Inc., with an address of 100 Four Points Way, Tallahassee, Florida 32305, and American Petroleum Equipment & Construction Company, Inc., with an address of 63 Orange Avenue, Walden, New York 12586, on terms and conditions set forth as follows:

1. **APPLICABILITY.** These Terms and Conditions of Sale (the "Terms and Conditions") apply to the purchase of products, the license of software and the provisions of ancillary services related thereto (collectively the "Products") by the City of Newburgh, with an office address of 83 Broadway, Newburgh, New York 12550 (hereafter "Buyer") from Syn-Tech Systems, Inc., with an office address of 100 Four Points Way, Tallahassee, Florida 32305 (hereafter "Seller"), and American Petroleum Equipment & Construction Company, Inc., with an address of 63 Orange Avenue, Walden, New York 12586 ("Seller's Subcontractor"), pursuant to a quotation, purchase order or other order acknowledgement and related attachments (herein collectively the "Purchase Order"). Buyer accepts these Terms and Conditions by signing and returning Seller's quotation, by sending a purchase order in response to the quotation, or by Buyer's instructions to Seller to ship the Products (or any portion thereof). No terms, conditions or warranties other than those identified in the quotation or purchase order (and which do not conflict with these Terms and Conditions) and no agreement or understanding, oral or written, in any way purporting to modify these Term and Conditions whether contained in Buyer's purchase order or shipping release forms, or elsewhere, shall be binding on Seller unless hereafter made in writing and signed by Seller's authorized representative. Buyer is hereby notified of Seller's express rejection of any terms inconsistent with these Terms and Conditions or to any other terms proposed by Buyer not included herein or the Purchase Order. All references in this document to "Seller" shall include Syn-tech Systems, Inc. and / or any parent, subsidiary or affiliate of Syn-tech Systems, Inc. (including any division of the foregoing) whether or not performing any or all of the scope hereunder or specifically identified herein. All references to "Buyer" shall include all parent(s), subsidiaries and affiliates of the entity placing the order. Buyer, Seller, and Seller's Subcontractor may be referred to individually as a "Party" and collectively as "Parties". As used herein, "Agreement" means these Terms and Conditions and the applicable Purchase Order (to the extent that the Purchase Order does not conflict with these Terms and Conditions).

2. **CONFLICT OF TERMS.** All sales to Buyer are subject to these Terms and Conditions, which shall prevail over any inconsistent terms of Buyer's Purchase Order or other documents. No modification or alteration of these Terms and Conditions shall result by Seller's shipment of goods following receipt of Buyer's Purchase Order, or other documents containing additional, conflicting or inconsistent terms. There are no terms, conditions, understandings, or agreements other than those stated herein, and all prior proposals and negotiations are merged herein. These Terms and Conditions are binding on the Parties, their successors, and

permitted assigns.

3. **PRICE.** Prices in any quotation from Seller are subject to change upon notice sent to Buyer at any time before the Purchase Order has been accepted by Seller. Prices for Products covered by this Agreement may be adjusted by Seller (herein a "Price Adjustment"), upon notice to Buyer (herein an "Adjustment Notice") at any time prior to shipment, to reflect any increase in Seller's cost of raw materials (e.g., steel, aluminum) or any surcharge or other cost increase incurred by Seller after issuance of the applicable Purchase Order. Upon an Adjustment Notice, Buyer shall, within thirty (30) days following the Adjustment Notice, either accept the price adjustment or reject the price adjustment. Upon rejection of the Price Adjustment, either Party to this Agreement may terminate this Agreement; provide however that Buyer will pay to Seller all amounts due through the date of termination. All stated prices are exclusive of any taxes, fees, duties, and levies, however designated or imposed, including but not limited to value-added and withholding taxes that are levied or based upon the amounts paid under this Agreement (collectively, "Taxes"). Any Taxes related to the Products purchased pursuant to this Agreement are the responsibility of Buyer (excluding taxes based on Seller's net income), unless Buyer presents an exemption certificate acceptable to Seller and the applicable taxing authorities. If possible, Seller will bill Taxes as a separate item on the invoice presented to Buyer. If any exemption certificate presented by Buyer is held to be invalid, then Buyer will pay Seller the amount of the Tax and any penalties and interest related thereto.

4. **INVOICE; PAYMENT.** Seller shall be entitled to invoice Buyer upon the earlier to occur of (i) shipment of the Products or (ii) completion of services relating thereto (as applicable). Without in any way limiting the terms of the immediately preceding sentence, payment of license fees and of services relating to FMLive (and whether such are one-time (non-recurring) fees or annually recurring fees) shall be paid upon the shipment of the Products (FMUs). Unless otherwise set forth in the Purchase Order, Buyer will pay all invoiced amounts within thirty (30) days following the date of Seller's invoice. Unpaid amounts will accrue interest at a rate equal to the lesser of one and one-half percent (1.5%) per month and the maximum rate permitted by applicable law, from due date until paid, plus Seller's reasonable attorney fees, costs and expenses of collection. Seller reserves all other rights granted to a seller under the Uniform Commercial Code ("UCC") for Buyer's failure to pay for the Products or any other breach by Buyer of these Terms and Conditions. In addition to all other remedies available to Seller (which Seller does not waive by the exercise of any rights hereunder), Seller may suspend the delivery of any Products if Buyer fails to pay any amounts when due and the failure continues for five (5) days following Buyer's receipt of notice thereof. Buyer may not withhold payment of any amounts due and payable as a set-off of any claim or dispute with Seller, regardless of whether relating to Seller's breach, bankruptcy, or otherwise.

5. **DELIVERY.** All delivery dates are approximate. Seller will use commercially reasonable efforts to fill orders according to the delivery dates acknowledged by Seller. Delivery may be made in installments. Default or delay by Seller in shipping or delivering the whole or any part or installment of the goods or services under this contract shall not affect any other portion thereof. In no event shall Seller be liable for any claims for labor or for any special, indirect, incidental, or consequential damages including, but not limited to, demurrage charges, cost of shipment, downtime, lost profits (whether direct or indirect), lost sales, or any other damages

resulting from delay in delivery.

6. **SHIPMENT AND RISK OF LOSS.** Unless otherwise agreed in writing, Seller may, in its sole discretion, select the shipping method, the carrier and the applicable freight charges. Title to the Products and risk of loss to the Products shall pass to the Buyer at the point of shipment from Seller's facility, whether freight prepaid or freight collect to destination, regardless of which party selects the carrier and arranges the freight charges or particulars of shipment. Risk of loss for damage or delay in transit shall be borne by Buyer. Buyer shall file and pursue any claims directly with the carrier related to loss, damage or delay in transit, and Buyer shall not assert such claims against Seller or deduct from amounts owing to Seller.

7. **WARRANTY; ADDITIONAL MAINTENANCE SERVICES.** Seller provides a manufacturer's warranty covering Seller's products and services for either fifteen (15) months from the date of shipment or for twelve (12) months from the date of installation, whichever period ends first (the "Covered Period"). At the conclusion of the Covered Period, the parties may agree to implement a maintenance plan at a grade determined by Buyer.

8. **LICENSE GRANTS.**

   a. By Seller. Subject to the terms and conditions of this Agreement and the End User License Agreement (herein the "EULA") which must be accepted by Buyer prior to access to the Seller's Software Applications and prior to use of the Products, and during the term only, Seller will grant to Buyer and Buyer accepts from Seller, a non-exclusive, non-transferable, non-assignable, worldwide right and license to access and use: (a) the Software Application(s), along with all associated database and other applications that are used to support the functionality of such Software Applications; (b) the server(s) on which Seller has installed the Software Applications for Buyer's use (herein the "Host Server") and (c) the intellectual property, including software and applications that are included as part of the equipment comprising the Products (herein the "Equipment Software") (the equipment, the Equipment Software, the Host Server and the Software Applications, being herein collectively referred to as the "System"); (c) any then-current published guides for the Software ("Documentation"); and (d) all equipment and connections maintained by Seller or its hosting subcontractor solely to allow Buyer to access the System and the Documentation (collectively with the System and the Documentation, the "Service") in order to enable Buyer to upload, manage, process, and distribute certain information and data related to Buyer's fuel utilization, inventories and fleet management data.

   b. By Buyer. Subject to the terms and conditions of this Agreement, Buyer hereby grants to Seller, and Seller hereby accepts from Buyer, a non-transferable, royalty- free license, during the term of this Agreement to reproduce, translate, encode, publish, use, modify, display, perform and distribute the Customer Data (defined below) for the purpose of providing the Service to Buyer and fulfilling Seller's obligations under this Agreement.

9. **RESTRICTIONS.**

   a. Buyer may use and reproduce the Documentation for its own internal use only provided

that all titles, trademarks, trade names, copyright, restricted rights, and other proprietary notices of Seller are retained.

b. Buyer shall use the System only for its intended purpose. Buyer shall not directly or indirectly, nor permit any party to, do any of the following: (i) copy, modify, create derivative works of, publish, sublicense, sell, market or distribute the System; (ii) reverse engineer, decompile, disassemble or otherwise attempt to gain access to the source code form of the System; (iii) use the System or associated documentation in violation of export control laws and regulations; (iv) remove any proprietary notices from the System, the Documentation or any other Seller materials furnished or made available hereunder; (v) access the System in order to (x) build a competitive product or service, or (y) copy any features, functions or graphics of the System; (vi) make the System available to anyone other than user authorized by Seller; (vii) sell, resell, rent or lease the System, including, without limitation, use the System on a service bureau or time sharing basis or otherwise for the benefit of a third party; (viii) use the System to store or transmit infringing, libelous, or otherwise unlawful or tortious material, or to store or transmit material in violation of third-party privacy rights; (ix) use the System to store or transmit malicious code; (x) interfere with or disrupt the integrity or performance of the System or any data contained therein; (xi) attempt to gain unauthorized access to the System or their related data, systems or networks; (xii) publish or disclose to third parties any evaluation of the System without Seller's prior written consent; (xiii) publish or disclose to third parties any data or information on Buyer's results from using the System, without Seller's prior written consent; or (ix) perform vulnerability, load or any other test of the System without Seller's prior written consent.

10. **NO LICENSE.**

a. If software is provided by Seller under the Agreement, Buyer agrees that the software may only be used in accordance with the terms and conditions of these Terms and Conditions and the EULA which must be agreed to by Buyer in order to access Seller's software products and in order to use the Products. Except as otherwise provided herein and in the EULA, the sale of the Products will not confer upon Buyer any license, express or implied, under any patents, trademarks, trade names, or other proprietary rights owned or controlled by Seller, its subsidiaries, affiliates, or suppliers; it being specifically understood and agreed that all the rights are reserved to Seller, its subsidiaries, affiliates, or suppliers. Without limiting the foregoing, Buyer will not, without Seller's prior written consent, use any trademark or trade name of Seller in connection with any the Products, other than with respect to the resale of the Products pre-marked or packaged by or on behalf of Seller.

b. Buyer agrees not to directly or indirectly decompile, disassemble, reverse engineer or otherwise derive the source code for the System or any applicable software. If Buyer is a U.S. Government agency, Buyer acknowledges that the software licensed under the Agreement is a commercial item that has been developed at private expense and not under a Government contract. The Government's rights' relating to the software are limited to those rights applicable to Buyer's as set forth herein and is binding on Government users in accordance with Federal Acquisition Regulation 48 C.F.R. Section 12.212 for non-

defense agencies and/or Defense FAR Supplement 48 C.F.R. Section 227.7202-1 for defense agencies.

11. **FM LIVE SERVICES.** Subject to the terms and conditions of this Agreement and the EULA, Buyer does hereby agree to license the software associated with the Products and including FM Live software (herein the "Software Applications") and to acquire cloud based hosting as such are described in the Purchase Order and shall pay the fees as set forth in the Purchase Order (herein collectively the "Software Fees").

12. **OWNERSHIP.**

    a. OWNERSHIP OF SYSTEM. As between the parties, Seller shall retain all title, copyright and IP Rights in the System, Documentation, and improvements thereto. Buyer does not acquire any right, express or implied, in the System or Documentation other than those specified in this Agreement or the EULA agreed upon by Buyer. For purposes of this Agreement, "IP Rights" means all forms of intellectual property rights and protections throughout the world, including, but not limited to, any (a) patents (including any patent applications, together with all reissuances, continuations, continuations-in-part, revisions, extensions and reexaminations thereof); (b) copyrights; (c) Internet domain names, trademarks, service marks, and trade dress, together with all goodwill associated therewith; (d) trade secrets; (e) rights in databases and designs (ornamental or otherwise); (f) moral rights, rights of privacy, rights of publicity and similar rights; and (g) any other proprietary rights and protections, whether currently existing or hereafter developed or acquired, whether published or unpublished, arising under statutory law, common law, or by contract, and whether or not perfected, including all applications, disclosures and registrations with respect thereto.

    b. RETURN OF CUSTOMER DATA. Upon termination of this Agreement and at the Buyer's request, Seller shall promptly return active Customer Data in Seller's possession to Buyer.

    c. SOFTWARE OR HARDWARE MODIFICATIONS. Seller shall retain all IP Rights in and to any modifications, enhancements or derivative works to the Software Applications or the Products that contain or use any object code or source code of the Software Application (each a "Software Modification"), subject to the license rights granted to Buyer under the EULA. Buyer shall not modify in any way or reverse engineer any Software Application or any software, equipment or other hardware provided by Seller as part of the Products or licensed under the EULA.

    d. USE OF CUSTOMER MARKS. The parties agree that Seller may use Buyer's logo and/or trade name ("Customer Marks") in the user interface of the Software Applications for referential purposes to accurately identify Buyer during the course of the term of this Agreement (the "Permitted Use"). Buyer hereby grants to Seller a non-exclusive, non-transferable, revocable, royalty-free license to use Buyer's Marks for the Permitted Use. Seller hereby acknowledges and agrees that all rights, title and interest in and to the Buyer's Customer Marks are and shall remain the exclusive property of Buyer and that any use thereof and goodwill associated therewith shall insure solely to the benefit of Buyer.

e. Subject to the terms and conditions of this Agreement, Buyer does hereby agree to license the Software Applications pursuant to the EULA to be agreed upon by Buyer prior to uploading or downloading of such Software Applications and to acquire cloud based hosting as such is set forth in the Purchase Order.

13. **CUSTOMER DATA; OWNERSHIP OF CUSTOMER DATA; INDEMNIFICATION BY CUSTOMER.** In Seller's implementation of the Products, Seller may have access to Customer Data (as herein after defined) to be used in conjunction with the Products. Seller acknowledges and agrees that, as between the parties (but subject to the Licenses granted herein and in the EULA), Buyer owns all right, title, and interest in and to the Customer Data, including all IP Rights in and to such Customer Data, irrespective of whether such Customer Data is stored via the Service or in any database created using the Service. As used herein, the term "Customer Data" means and refers to all of the data and other information provided by the Buyer to Seller or which is used within the System. Buyer shall indemnify, defend and hold harmless Seller from and against any and all claims, suits, actions, or other proceedings for any personal injury or any other loss or damage (including reasonable attorney's fees) brought by third parties against Seller to the extent: (a) based on or arising from any claim that the Customer Data, or the use thereof in accordance with this Agreement, infringes or constitutes a wrongful use of any third party's IP Rights, or any right of publicity or privacy, or is fraudulent, deceptive, libelous or defamatory; and said claim, suit, action, etc. is (b) caused by, relating to or arising out of the unlawful activity, deceptive or unfair trade practices, gross negligence or willful misconduct of Buyer in connection with the subject matter of this Agreement.

14. **REPRESENTATIONS AND WARRANTIES.**

a. SELLER WARRANTIES. Seller represents and warrants to Buyer that:

i. Seller has the corporate power and authority to enter into this Agreement;

ii. Seller is the owner of or licensee of all rights necessary and appropriate to grant the rights hereunder;

iii. Seller will not violate any agreements with any third party as a result of performing its obligations under this Agreement; and

iv. the Documentation shall be sufficient to allow a user qualified in the subject matter of the application to use the System.

b. BUYER WARRANTIES. Buyer represents and warrants to Seller that:

i. Buyer has the corporate power and authority to enter into this Agreement;

ii. Buyer is the owner of or licensee of all rights in the Customer Data as necessary and appropriate to grant the rights hereunder;

iii. Buyer shall not use the Service in any manner that is deceptive, unlawful, or otherwise in violation of any law;

iv. Buyer will not violate any agreements with any third party as a result of performing its obligations under this Agreement; and

v. There are neither pending nor threatened, nor to the best of Buyer's knowledge, contemplated, any suits, proceedings, actions, or claims which would materially affect or limit the rights granted to Seller under this Agreement.

15. **LIMITATION OF LIABILITY**. NEITHER PARTY WILL BE LIABLE FOR ANY INDIRECT OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOST PROFITS, LOSS OF DATA, COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, LOST SAVINGS, OR ANY INCIDENTAL, SPECIAL, OR OTHER ECONOMIC CONSEQUENTIAL DAMAGES, EVEN IF EITHER PARTY IS INFORMED OF THEIR POSSIBILITY (SOME JURISDICTIONS DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, SO THE ABOVE EXCLUSION OR LIMITATION MAY NOT APPLY). NOTWITHSTANDING THE ABOVE, BUYER SHALL BE AND REMAIN LIABLE FOR ANY AND ALL AMOUNTS DUE AND OWING UNDER THIS AGREEMENT FOR EQUIPMENT PURCHASED AND SERVICES PROVIDED OR RENDERED. IN ADDITION TO ANY OTHER LIMITATION OF LIABILITY CONTAINED HEREIN, THE PARTIES' MAXIMUM LIABILITY ARISING OUT OF OR IN ANY WAY CONNECTED TO THIS AGREEMENT TO EACH OTHER SHALL NOT EXCEED THE AMOUNT PAID TO SELLER BY BUYER DURING THE TWELVE (12) MONTH PERIOD IMMEDIATELY PRECEDING SUCH CLAIM.

16. **DISCLAIMER.** EXCEPT AS OTHERWISE EXPRESSLY SET FORTH IN THIS AGREEMENT, SELLER MAKES NO EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THE SERVICE, AND SELLER DISCLAIMS ALL EXPRESS WARRANTIES AND IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON- INFRINGEMENT UNDER THE UCC. SELLER DOES NOT WARRANT THAT THE OPERATION OF THE SERVICE WILL MEET BUYER'S SPECIFIC REQUIREMENTS.

17. **CHANGES.** In the event that the price of the Products to be purchased under this Agreement (as set forth in a proposal to Buyer or as set forth in the Purchase Order) was based upon receipt of discounts received due to the volume of units of Product (herein "Units") to be acquired by Buyer under this Agreement and, if the number of Units actually acquired by Buyer during the time period contemplated by the Purchase Order is less than the number of Units used to attain the such discounts, then, in such event, Buyer shall pay to Seller the amount of the discount received by Buyer for the Products actually delivered by Seller and all pricing for future Products or Units shall be based upon non- discounted pricing.

18. **CELLULAR SERVICES.** In the event that the Purchase Order provides for cellular services, the terms and conditions set forth in the Cellular Addendum attached hereto as Exhibit A, shall apply to and be a part of this Agreement.

19. **TERM AND TERMINATION.** This Agreement shall be effective upon the Purchase Order acceptance and shall continue until the later to occur of (i) the time period set forth in the Purchase Order or (ii) completion of the requirements of the Purchase Order. With respect to the provision by Seller of licensed software or ongoing services which are set forth in the Purchase Order, Seller will give Buyer notice (the "Notice") no less than thirty (30) days prior to the expiration of the term of Buyer's use stating the renewal period (herein the "Renewal Term") and the price of the software license and/or services during such Renewal Term. Unless Buyer gives notice to Seller, within thirty (30) days following the Notice, that Buyer desires to terminate Buyer's license and/or future services, such license or services shall continue as set forth in the Notice. During each Renewal Term, Buyer shall pay the fees required herein as such may be increased and disclosed in the Renewal Notice.

    This Agreement may be terminated as follows:

    a. For Breach. Either party will have the right to terminate this Agreement for breach of any material term or condition of this Agreement and failure to cure such breach within thirty (30) days after written notice.

    b. For Insolvency. Either party may terminate this agreement upon written notice if: (a) the other party becomes insolvent, or voluntary or involuntary proceedings are instituted by or against such other party under any federal, state, or foreign bankruptcy or insolvency laws, and, in the case of involuntary proceedings commenced against such party, such proceedings are not terminated within sixty (60) days; (b) if the other party makes an assignment for the benefit of creditors; if the other party ceases to operate as a going concern; or (c) if a receiver is appointed for such other party.

    c. For Convenience. Either party may terminate this Agreement for convenience upon Thirty (30) days written notice to the other party. In the event of a termination for convenience by either party, Buyer shall pay any amount due to the date of termination and Buyers shall receive a refund a prepaid software license fees. All other amounts paid to Seller shall be retained by Seller.

    In addition to any other obligations of the parties set forth herein, upon expiration or termination of this Agreement each party shall promptly return or destroy the Confidential Information (as defined herein below) of the other party.

20. **CONFIDENTIAL INFORMATION**

    a. DEFINITION. As used in this Agreement, the term "Confidential Information" shall mean any and all information prepared or delivered to the receiving party by the disclosing party or its representatives (including information or data received by the disclosing party from

a third party and as to which the disclosing party has confidentiality obligations). Seller's Confidential Information includes the amount of consideration paid by Buyer to Seller pursuant to this Agreement. For the avoidance of doubt all Customer Data shall, at all times, constitute the Confidential Information of Buyer

b. OBLIGATIONS. Each Party acknowledges that it may have access to Confidential Information of the other Party. Each Party agrees to keep the Confidential Information of the other Party confidential and to take all reasonable precautions, at least to the same degree of care and precautions the recipient would take to protect the confidential nature of its own information, not to disclose, copy, distribute or otherwise disseminate the Confidential Information to any third parties. The receiving party may disclose the Confidential Information only to those employees, agents and subcontractors who have a legitimate business reason to have such access for purposes of performing its obligations under this Agreement, and are subject to the requirement to abide by a non- disclosure agreement substantially similar to this Agreement's non-disclosure obligations.

c. EXCLUSIONS. Except for Customer Data, the obligations of this Section shall not apply to information (a) which is published or available to the public other than by breach of this Agreement; (b) otherwise rightfully received by the non-disclosing party from a third party without obligations of confidentiality; (c) independently developed by the non- disclosing party's employees having no access to the disclosed information; (d) known to the non-disclosing party before receiving the Confidential Information from the disclosing party under this or any prior agreement of the parties; (e) disclosed by the disclosing party to a third party without restrictions; (f) is disclosed under operation of law; or (g) is disclosed by recipient with discloser's prior written approval.

d. INJUNCTIVE RELIEF. Each Party acknowledges and agrees that the other Party would be irreparably harmed if any Confidential Information of the disclosing party were to be disclosed to third parties, or if any use were to be made of such Confidential Information other than that permitted under this Agreement, and further agrees that the disclosing party shall have the right to seek injunctive relief upon any violation or threatened violation of the terms of this Section, in addition to all other rights and remedies available at law or in equity, without having to post a bond or other security.

e. RETURN OF CONFIDENTIAL INFORMATION. Except as otherwise set forth or contemplated in Section 3.3 above, upon the termination, cancellation or expiration of this Agreement for any reason and upon the request of Customer, all Confidential Information, together with any copies that may be authorized herein, shall be returned to Customer or, if requested by Customer, certified destroyed by Syntech.

21. **FORCE MAJEURE.** Except for the payment of money, neither Party shall be liable for any delays in the performance of any of its obligations hereunder due to causes beyond its reasonable control, including, but not limited to, performance issues, lack of materials or services, quarantine or isolation mandates or other issues resulting directly or indirectly from the COVID-19 (aka "coronavirus") pandemic or any future pandemic, acts of God or public enemy, war, terrorism, riot, embargoes, acts of civil or military authorities (including, but not

limited to delays in permitting or other required approvals), fire, floods, earthquakes, strikes, or inability to obtain any material or services government requirement, acts or omissions of carriers, or other causes beyond the reasonable control of such party (each such event is a "Force Majeure Event") provided that such Party gives prompt written notice thereof to the other Party. The time for performance will be extended for a period equal to the duration of the Force Majeure Event. Notwithstanding the above, if Seller cannot perform its obligations under this Agreement due to a Force Majeure event, then Buyer will not be liable for fees or payment of money which relate to the obligations not yet performed as a result of the Force Majeure Event.

22. **COMPLIANCE**. Each party will comply with all applicable laws, regulations, and ordinances, and Buyer will comply with the export and import laws and regulations in effect as of the date of shipment of the Products of any country involved in the transactions contemplated by the Agreement.

23. **GOVERNING LAW; VENUE; DISPUTE RESOLUTION.** Buyer, with its principal office in Orange County, New York, Seller, with its principal office in Leon County, Florida, and Seller's Subcontractor, with its principal office in Orange County, New York, mutually agree that as a compromise, all matters arising out of or relating to this Agreement are governed by and construed in accordance with the internal laws of the State of Delaware without giving effect to any choice or conflict of law provision or rule, and party irrevocably submits to the exclusive jurisdiction of those courts in any the suit, action or proceeding.

    Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be first be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The place of arbitration shall be the State of Delaware. Notwithstanding the above, nothing in this Agreement shall be deemed as preventing a party from seeking injunctive relief (or any other provisional remedy) from any court having jurisdiction over the parties and the subject matter of the dispute as necessary to protect that party's name, proprietary information, trade secrets, know-how, or any other intellectual property or proprietary rights.

24. **TAXES.** The compensation, fees and costs (the "Compensation") set forth in the Purchase Order does not include taxes; if Seller is required to pay or remit sales, use, or other taxes based on the Compensation or based upon the Products provided pursuant to this Agreement then such taxes shall be billed to and paid by Buyer; provided however, that this Section shall not apply to taxes based on Seller's income or revenues.

25. **FAILURE OF PAYMENT.** If Buyer fails to make payment in full or in part when due or refuses to pay any applicable price increases or surcharges, Seller shall have the right to: (i) immediately suspend performance and cancel the unfinished portion of any outstanding orders, (ii) declare all unpaid amounts for the Products delivered (or services performed) immediately due and payable, and (iii) withhold further deliveries. Seller shall have the right to enforce payment of the full purchase price, including any price increase or surcharge, for Products (or services) already delivered or in process. Buyer shall reimburse Seller for all costs of

collection, including reasonable attorney's fees, incurred as a result of Buyer's failure to make payments when due.

26. **ASSIGNMENT**. Neither party may assign its rights under this Agreement without the prior written consent of the other party. Any assignment permitted hereunder will be subject to the written consent of the assignee to all of the terms and provisions of this Agreement. Any attempted assignment in derogation of this section will be null and void. Notwithstanding the foregoing, Seller may, without consent, assign its rights under this Agreement to any person or entity in connection with a merger, acquisition, divestiture, or sale of all or substantially all of its assets.

27. **NO THIRD PARTY RIGHTS.** This Agreement is for the sole and exclusive benefit of the Parties hereto and their permitted successors and assigns. Nothing expressed or referred to in this Agreement will be construed to give any other person any legal or equitable right, remedy or claim under or with respect this Agreement.

28. **INDEPENDENT PARTIES.** Seller and Buyer are independent parties and nothing in this Agreement shall make either party an agent, partner, joint venturer, or legal representative of the other.

29. **HEADINGS.** The section headings contained in these Terms and Conditions are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

30. **SEVERABILITY.** If any provision or part of a provision of this Agreement is declared invalid, illegal, or unenforceable under applicable law, the affected provision will be considered omitted or modified to conform to applicable law. The validity, legality, and enforceability of all other remaining provisions or parts of provisions will remain in full force and effect.

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[Exhibit A – Cellular Addendum to follow]

EXHIBIT A
CELLULAR ADDENDUM

TERMS AND CONDITIONS RELATING TO CELLULAR PLANS AND USAGE

A. If Buyer has been provided a Cellular Plan, this Addendum shall be applicable and Buyer shall pay the fees and costs associated with Cellular Plan.

B. Terms and Conditions of Cellular Plan and Usage.

1. Service Plans. If Buyer has procured a cellular plan (herein a "Service Plan") from Seller pursuant to Part I of this Agreement, the following shall apply.

2. Definitions

i. "Machine-to-Machine" shall mean the transmission of data using cellular communication between wireless devices and computer servers or other machines, or between wireless devices, with limited or no manual intervention or supervision.

ii. "Wireless Equipment" shall mean any cellular communications device manufactured by Seller or a third party, and sold to the Buyer by Seller or one of its agents to be used exclusively for Machine- to- Machine data transmission.

iii. "Machine-to-Machine Line" shall mean the wireless service for machine-to-machine transmission for a single piece of wireless equipment.

iv. "Wireless Service Provider" shall mean any provider of wireless services (including any Underlying Carrier) that Seller partners with to provide cellular data service to the Buyer for the purpose of Machine-to-Machine data transmission.

3. Wireless Equipment. Buyer has or will purchase the Wireless Equipment from Seller and the Service Plan shall be used exclusively for Machine-to-Machine transmission of data from and to such Wireless Equipment as purchased from Seller.

4. Buyer Obligation Buyer shall ensure, and does hereby represent, and warrant to Seller that all of Buyers employees or agents who have access to the Wireless Equipment for use of the Service Plan, are aware of this Agreement and its terms and conditions, and that each such employee or agent of Buyer shall strictly comply with Buyer's obligations under this Agreement and its terms and conditions. If Buyer becomes aware of any violation of its obligations under this Agreement or the terms and conditions hereof, Buyer shall immediately notify Seller and shall immediately suspend access to the Service Plan by any employee or agent of Buyer who has violated or who Buyer believes may violate any provisions of this Agreement or its terms and conditions.

5. Service Level and Dependencies Buyer acknowledges and agrees that Buyer's use of and access to the Service Plan is dependent upon the Wireless Service Provider continuing to

provide and support its network, and Buyer does hereby waive any and all claims against Seller or the Wireless Service Provider resulting from discontinuation or failure by the Wireless Service Provider to support its network. Buyer acknowledges that the Service Plan may be interrupted in the event of an interruption of the Wireless Service Provider network, and Buyer waives any and all claims against Seller and the Wireless Service Provider resulting from the same. Buyer further acknowledges that the Service Plan is available only within the applicable plan coverage areas, within operating range of wireless systems, and with equipment authorized by the Wireless Service Provider to operate on its network. In no way reducing the effectiveness of the waiver set forth above, any failure of Seller or its Wireless Service Provider to perform hereunder shall be excused if caused by failure of a third-party wireless or telecommunications provider serving a particular area, power failure, national emergency, interference by any governmental agency, acts of God, strikes, other labor disturbance, severe weather conditions, fire, terrorism, riots, war, earthquakes, or any other causes beyond Seller or its Wireless Service Provider's reasonable control. Notwithstanding the above, Seller will undertake reasonable efforts to ensure that migration of Wireless Service Providers to 4G and 5G networks (and away from 3G networks) will be supported by the Equipment and Software Applications.

6. Relationships BUYER EXPRESSLY UNDERSTANDS AND AGREES THAT IT HAS NO CONTRACTUAL RELATIONSHIP WHATSOEVER WITH THE WIRELESS SERVICE PROVIDER OR ITS AFFILIATES OR CONTRACTORS AND THAT BUYER IS NOT A THIRD-PARTY BENEFICIARY OF ANY AGREEMENT BETWEEN THE WIRELESS SERVICE PROVIDER (INCLUDING ANY UNDERLYING CARRIER) AND SELLER. IN ADDITION, BUYER ACKNOWLEDGES AND AGREES THAT THE WIRELESS SERVICE PROVIDER (INCLUDING ANY UNDERLYING CARRIER) AND THEIR AFFILIATES AND CONTRACTORS SHALL HAVE NO LEGAL, EQUITABLE, OR OTHER LIABILITY OF ANY KIND TO BUYER AND BUYER HEREBY WAIVES ANY AND ALL CLAIMS OR DEMANDS THEREFOR.

7. Waivers. Buyer acknowledges and agrees that Buyer is responsible for all maintenance and security with respect to the Wireless Equipment and Buyer's own network, server and other systems. Buyer does hereby waive any and all claims against Seller or any Wireless Service Provider (including any Underlying Carrier) for and with respect to any unauthorized use of Buyers network, service, other systems or data under the Service Plan.

8. Authorized Usage. Buyer agrees to use the Service Plan solely in connection with the operation of Wireless Equipment sold by Seller, or its authorized agent, to Buyer and applied to Machine-to-Machine communication systems with such devices installed within the Wireless Service Provider coverage area. Buyer may not use the Service Plan for any other use not specifically authorized herein. Unless specifically authorized by Seller in writing or by a separate contract, Buyer may not sell, rent, lease, distribute, broadcast, sublicense, or otherwise assign this Agreement or any rights to the Service Plan to any third party(ies).

9. Equipment Modification. Buyer acknowledges that Seller provides certified Wireless Equipment to operate in accordance with the Wireless Service Provider's requirements for use on its network. Buyer agrees that it will in no way alter the Wireless Equipment, and that doing so may result in termination of the Service Plan by Seller.

10. No Illegal Use and Reservation of Rights. Buyer may not use the Service Plan for any illegal, unauthorized or fraudulent purpose. Buyer acknowledges that the sale of the Service Plan to the Buyer does not transfer to the Buyer title to or ownership of any intellectual property rights of Seller or its suppliers.

11. Export Regulations. Buyer acknowledges that the export, import, and use of certain hardware, software, and technological data provided under this Agreement is regulated by the United States and other governments and agrees to comply with all applicable laws and regulations, including the U.S. Export Administration Act. Buyer agrees to comply with all export and re-export restrictions and regulations of the Department of Commerce and other United States agencies and authorities, and not to transfer, or encourage, assist or authorize the transfer of the Service or Wireless Equipment to a prohibited country or otherwise in violation of any such restrictions or regulations.

12. Termination. Seller may, at Seller's option, terminate or suspend any and all of Buyer's rights under this Agreement and discontinue the Service Plan, upon thirty (30) days written notice to Buyer if (i) Buyer fails to comply with any term of this Agreement, or fails to make payment of any amounts due hereunder (including, without limitation, data overage charges), (ii) Buyer uses in excess of Buyer's allotted and allowable data allowance during a periodic billing term (as such allowance is provided in Part I of this Agreement, (iii) if Seller's relationship with the Wireless Service Provider expires, terminates, or modifies its terms with Seller in such a way that Seller must change the way it provides the Service Plan under this Agreement, as determined by Seller in Seller's sole discretion, (iv) Buyer files for or is involved in any bankruptcy proceedings, whether voluntary or involuntary, or (v) Buyer fails to comply with the law or requests of governmental entities. In case of termination, Seller may terminate providing the Service Plan to Buyer, Buyer must cease all use of the Service Plan, and Buyer shall ensure that the Wireless Equipment does not register or attempt to register on the Wireless Service Provider's network. Should Buyer fail to ensure that the Wireless Equipment does not register on the Wireless Service Provider's network, then, in such event, Buyer shall be responsible for any and all costs and fees required to be paid by the Wireless Service Provider. Seller's failure to insist upon or enforce strict compliance with this Agreement does not constitute a waiver of any of its rights hereunder or at law or in equity. Either Buyer or Seller may terminate the Service Plan for convenience at any time upon ninety (90) days prior written notice to the other party. Upon termination by either Party, for convenience, Seller shall refund to Buyer a prorate amount of any prepaid Software Fees prepaid by Buyer. Seller shall be entitled to retain (or Buyer shall pay) any and all other payments made or which are due pursuant to this Agreement.

13. Fees. Buyer acknowledges that Seller charges fees and costs for the use of the Service Plan. Seller reserves the right to discontinue providing the Service Plan at any time or to

otherwise change the terms and conditions applicable to the Service Plan at any time, but only if Seller experiences an increase in fees charged to Seller by the applicable Service Provider and only to that amount incurred, including, but not limited to, with respect to (a) limiting the amount of data that may be utilized and/or transferred under the Service Plan, and (b) changing the amount and terms applicable for cellular data service charges. Buyer also acknowledges that the Service Plan has enforced limits on the amount of data utilized or transferred monthly, which, if exceeded, will result in additional fees to be paid by the Buyer, but only to the extent of the amount that Seller incurs additional expenses and fees by the applicable Service Provider. The initial fees and costs (herein referred to as the Fees) to be paid by Buyer under this Agreement are set forth in Part I of this Agreement. The Fees may be modified or increased by Seller at any time upon ninety (90) days prior written notice given to Buyer.

14. Taxes. Buyer will be responsible, as required under applicable law, for identifying and paying all taxes and other governmental fees and charges (and any penalties, interest, and other additions thereto) that are imposed on it upon or with respect to the transactions and payments under this Agreement.

15. Disputed Charges. In the event of disputed charges, Buyer must, as soon as practicable following identification of such dispute, but not to exceed 60 days from the due date of the bill, provide written notice to Seller, which shall include the date of the bill, disputed amounts, the reason for the dispute, and any supporting documentation. Both parties will use their good faith efforts to reconcile any disputed charges within 60 days of the date of notification.

16. Disclaimer of Warranties THIS SECTION ONLY APPLIES TO THE CELLULAR SERVICE PROVIDED TO BUYER. BUYER EXPRESSLY ACKNOWLEDGES AND AGREES THAT USE OF THE SERVICE PLAN IS AT BUYER'S SOLE RISK. SELLER EXPRESSLY DISCLAIMS AND EXCLUDES ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. SELLER HEREBY DISCLAIMS, TO THE FULLEST EXTENT ALLOWED BY APPLICABLE LAW, ANY AND ALL WARRANTIES AND CONDITIONS WITH RESPECT TO THE SERVICE PLAN, WHETHER EXPRESS, IMPLIED OR STATUTORY, OTHER THAN THOSE EXPRESSLY PROVIDED HEREIN. NO ORAL OR WRITTEN INFORMATION OR ADVICE GIVEN BY SELLER OR AN AUTHORIZED REPRESENTATIVE OF SELLER SHALL CREATE A WARRANTY. BUYER ACKNOWLEDGES AND AGREES THAT THE SERVICE PLAN IS PROVIDED TO BUYER ON AN "AS IS" BASIS "WITH ALL FAULTS" AND "AS AVAILABLE." THE ACCURACY, TIMELINESS, COMPLETENESS, SUITABILITY, OR AVAILABILITY OF ALL OR ANY ASPECT OF THE SERVICE PLAN IS NOT GUARANTEED, AND IS SUBJECT TO OUTAGES, TERMINATION, AVAILABILITY, RESTRICTIONS, AND/OR INTERFERENCE. NEITHER SELLER NOR THE WIRELESS SERVICE PROVIDER SHALL BE LIABLE FOR ANY UNAUTHORIZED USE OF THE SERVICE PLAN NOR ANY CONSEQUENCE THEREOF.

17. Limitation of Liability. TO THE FULLEST EXTENT ALLOWED BY APPLICABLE LAW, IN NO EVENT SHALL EITHER PARTY BE LIABLE UNDER THIS AGREEMENT FOR PERSONAL INJURY, OR ANY INCIDENTAL, SPECIAL, INDIRECT, PUNITIVE OR CONSEQUENTIAL DAMAGES WHATSOEVER, INCLUDING, WITHOUT LIMITATION, LOSS OF INCOME, LOSS OF BUSINESS, DIMINUTION OF GOODWILL, DAMAGES FOR LOSS OF PROFITS, LOSS OF DATA, BUSINESS INTERRUPTION OR ANY OTHER COMMERCIAL DAMAGES OR LOSSES, ARISING OUT OF OR RELATED TO THE OTHER PARTY'S ENGAGEMENT TO PERFORM, USE OR INABILITY TO USE THE SERVICE PLAN, HOWEVER CAUSED, REGARDLESS OF THE THEORY OF LIABILITY. BOTH PARTIES ACKNOWLEDGE THAT THE OTHER HAS ENTERED INTO THIS AGREEMENT IN RELIANCE UPON THE LIMITATIONS OF LIABILITY SET FORTH HEREIN AND THAT THE SAME IS AN ESSENTIAL BASIS OF THE BARGAIN BETWEEN THE PARTIES. IN ANY CASE, SELLER'S AGGREGATE LIABILITY UNDER THIS AGREEMENT SHALL BE LIMITED TO, AND SHALL NOT EXCEED, THE PRORATED ANNUAL AMOUNT PAID FOR THE SERVICE PLAN FOR THE PERIOD DURING WHICH SUCH DAMAGE OCCURRED.

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[FMLive End-User License Agreement to follow]

FMLIVE® END-USER LICENSE AGREEMENT

Copyright © 2024 by SYNTECH SYSTEMS, INC., All rights reserved.

1. The FMLIVE® CLOUD HOSTED SOFTWARE, henceforth referred to as "the SOFTWARE", has been provided to you under a license agreement containing restrictions on its use. Use of the SOFTWARE or any associated services, except as directed by SYNTECH SYSTEMS, INC., is a direct violation of this agreement. The SOFTWARE may be used on numerous PCs. Except as stated in the license agreement, the SOFTWARE may not be copied or distributed in any form or medium, or disclosed to third parties. You are legally accountable for any violation of the License Agreement or of copyright law.

2. This End-User License Agreement is a legal agreement between you (either an individual or a single entity), henceforth referred to as "the LICENSEE", and SYNTECH SYSTEMS, INC. By using the SOFTWARE, you are agreeing to become bound by the terms of this agreement.

3. You may permanently transfer all of your rights under this agreement only as a part of a sale of the FMLIVE® SYSTEMS HARDWARE, henceforth referred to as "the HARDWARE", provided you retain no copies of the SOFTWARE. You may not install the medium on another computer. You may not loan, rent, lease, or otherwise transfer the medium to another user, except as provided as part of a permanent transfer or sale of the SOFTWARE and the HARDWARE.

4. The SOFTWARE, HARDWARE, and documentation sold to the U.S. Government are provided with restricted rights. Use, duplication, or disclosure by the Government is subject to restrictions as set forth in FAR 52.227-19 or subparagraphs (c) (1) and (2) of the COMMERCIAL COMPUTER SOFTWARE-RESTRICTED RIGHTS.

5. In consideration of payment for the SOFTWARE, SYNTECH SYSTEMS, INC. grants to the LICENSEE a nonexclusive right, without right to sublicense, to use the SOFTWARE. SYNTECH SYSTEMS, INC. reserves all rights not expressly granted and retains title and ownership of the SOFTWARE, including all subsequent copies in any media. This SOFTWARE and the accompanying written materials are copyrighted. All copying of the SOFTWARE or of the written materials is expressly forbidden.

6. As the only written warranty under this agreement, and in the absence of accident, abuse or misapplication, SYNTECH SYSTEMS, INC. warrants, to the LICENSEE, End-user only, that the SOFTWARE is compatible with the HARDWARE.

7. SYNTECH SYSTEMS, INC. reserves the right to make changes to the SOFTWARE and to furnish updates to said SOFTWARE compatible with the HARDWARE at its sole discretion. THIS WARRANTY GIVES YOU LIMITED, SPECIFIC LEGAL RIGHTS. YOU MAY HAVE OTHER RIGHTS, WHICH VARY FROM STATE TO STATE.

8. There are no implied warranties, including warranties of merchantability and fitness for particular purposes, offered with the SOFTWARE. There are no warranties except those contained on the face hereof.

9. In no event, shall SYNTECH SYSTEMS, INC. be liable for incidental or consequential damages arising from the use of the SOFTWARE.

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[Signature Page to follow]

Signature Page
Terms and Conditions – City of Newburgh / Syntech Systems, Inc. / American Petroleum Equipment & Construction Company, Inc.

IN WITNESS WHEREOF, the Parties have executed these Terms and Conditions on the day and year herein mentioned.

DATED: November 15, 2024

CITY OF NEWBURGH

By: _____
Name: Todd Venning
Title: City Manager
Per Resolution No.: 243 - 2024

DATED: Nov 13, 2024

SYNTECH SYSTEMS, INC.

By: _____
Name: CHAD SMITH
Title: DIRECTOR OF PURCHASING

DATED: Nov 13, 2024

AMERICAN PETROLEUM EQUIPMENT & CONSTRUCTION COMPANY, INC.

By: _____
Name: James Dollaway
Title: ~~President / CEO~~
VP - PARTNER

RESOLUTION NO.: ____49____ - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE THE ANNUAL REPORT AND THE INTERIM PROGRESS CERTIFICATION RELATED TO SPDES PERMIT NO. NYR20A240 FOR ON-GOING WORK UNDER THE NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION MS4 SPDES PERMIT NO. GP-0-24-001

WHEREAS, the City of Newburgh holds SPDES Permit No. NYR20A240 issued by the New York State Department of Environmental Conservation ("DEC") for Stormwater Discharges from Municipal Separate Storm Sewer Systems ("MS4s"); and

WHEREAS, pursuant to Federal and New York State Law, the DEC issued a SPDES General Permit for Stormwater Discharges from Municipal Separate Storm Sewer Systems (MS4s) Permit No. GP-0-24-001 and Part V.B.2 requires eligible MS4 Operators of the City's SPDES Permit to submit an Annual Report and Part V.B.3 requires eligible MS4 Operators of the City's SPDES Permit to submit an Interim Progress Certification that verifies the activities under the City's SPDES Permit have been completed by the date specified using the form provided by DEC; and

WHEREAS, in accordance with Part X.J. of the SPDES General Permit, the Annual Report and the Interim Progress Certification must be signed by the principal executive officer of a municipality; and

WHEREAS, the City Council finds that it is in the best interests of the City of Newburgh to authorize the City Manager of the City of Newburgh, as the principal executive officer, to sign the Annual Report and Interim Progress Certification for the City's SPDES General Permit;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York, that the City Manager is hereby authorized to execute the Annual Report and Interim Progress Certification related to SPDES Permit No. NYR20A240 under the New York State Department of Environmental Conservation MS4 SPDES Permit No. GP-0-24-001 on behalf of the City of Newburgh.

NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

Division of Water, Bureau of Water Permits
625 Broadway, Albany, New York 12233-3505
P: (518) 402-8111 | F: (518) 402-9029
www.dec.ny.gov

MS4 Operator Certification Form for eReports

SPDES General Permit for
Stormwater Discharges From
Municipal Separate Storm Sewer Systems (GP-0-24-001)

Instructions

As required by Part V.B.2. and Part V.B.3. of GP-0-24-001, the MS4 Operator must submit the Annual Report and the Interim Progress Certification, respectively. As stated in Part V.B.5. of GP-0-24-001, all reports must be signed in accordance with Part X.J. of GP-0-24-001.

MS4 Operator Name: City of Newburgh

Permit ID: NYR20A 240

eReport Submission Number: HQK-YKM6-9V4SY

MS4 Operator Certification

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (please print or type) _____

Title _____

Signature _____

Date _____

NEW YORK STATE OF OPPORTUNITY | Department of Environmental Conservation

RESOLUTION NO.: 50 - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT IF AWARDED A CSX PRIDE IN SERVICE GRANT IN AN AMOUNT NOT TO EXCEED $5,000.00 FOR THE PURCHASE OF GEAR DRYERS FOR THE CITY OF NEWBURGH FIRE DEPARTMENT

WHEREAS, the City of Newburgh Fire Department has expressed an interest in applying for a CSX Pride in Service grant; and

WHEREAS, said grant, if awarded, will provide funding for the purchase of gear dryers which will facilitate a faster return to service of turnout gear and water rescue suits; and

WHEREAS, if awarded, said grant will not exceed $5,000.00 with no City match; and

WHEREAS, the City Council finds it to be in the best interests of the City of Newburgh and its citizens to apply for and accept such grant if awarded;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the City Manager be and he is hereby authorized to apply for and to accept if awarded a CSX Pride in Service grant in an amount not to exceed $5,000.00 with no City-match for the purchase of gear dryers for the City of Newburgh Fire Department; and to execute all such further contracts and documentation and take such further actions as may be appropriate and necessary to accept such grant and administer the purchases funded thereby.

City of Newburgh

GRANT APPLICATION FORM

RECEIVED 2/26/26 HW

Grant Requestor:
Please complete the following form and submit the form along with either a hard copy of the grant announcement or the grant announcement website address to the City of Newburgh Grants Administrator for processing. You will be notified when your grant request has been approved to be sent for City Council Resolution.

NOTE: All fields are required unless marked "OPTIONAL."

SECTION A. COMPLETED BY GRANT REQUESTOR		
NAME OF PROJECT FOR GRANT: Gear Dryer	NAME OF DEPARTMENT REQUESTING GRANT: Fire Department	NAME OF DEPARTMENT HEAD/SPONSOR AUTHORIZING GRANT: Chief Paul C Pullar
NAME OF GRANT/NAME OF AWARDING AGENCY: CSX Pride in Service Grant	GRANT SUBMITTAL DATE: ASAP	AMOUNT OF AWARD: $5,000
MATCH REQUIRED? IF YES, AMOUNT AND TYPE: (EX. CASH, IN-KIND) Will require additional funds if other funding not found	AMOUNT REQUIRED BY THE CITY OF NEWBURGH: Varied	(OPTIONAL) ANY ADDITIONAL GRANT CONDITIONS: None
PROJECT PLAN: Obtain gear Dryers for drying turnout gear and water rescue suits. Scope of Project: **Purchase 2 gear dryers** Key Stakeholders: Fire Department/City of Newburgh Members of Public Project Timeline: (ex. Dates) Spring 2026 purchase 1 or 2 gear dryers to assist in returning gear to service faster. Currently working with a company that has submitted four Grants, Leary Foundation, CSX Pride in service grant, Central Hudson Gas & Electric Sponsorship and Gary Sinise Foundation If additional funds are not received from other grants use funds from A.3412.0448 Other service cleaning and maintenance of turnout gear.		

City of Newburgh

GRANT APPLICATION FORM

SECTION B. FOR REVIEW BY CITY COMPTROLLER	
GRANT MATCH REQUIREMENT REVIEWED? YES/NO: COMMENTS:	NO
IN-KIND SERVICES REQUIREMENT REVIEWED? YES/NO COMMENTS:	NO
STAFFING ISSUES REVIEWED? YES/NO: COMMENTS:	NO N/A
ANY ADDITIONAL COMMENTS:	

→ APPROVED BY CITY COMPTROLLER? YES/NO

RSS

CITY COMPTROLLER SIGNATURE: _____

DATE: 12/09/25

NOTE: IF GRANT APPROVED, CITY COMPTROLLER WILL FORWARD TO CITY MANAGER FOR REVIEW. IF GRANT NOT APPROVED, CITY COMPTROLLER TO RETURN TO GRANTS ADMINISTRATOR FOR FURTHER REVIEW BY PROJECT SPONSOR.

SECTION D: FOR REVIEW BY CORPORATION COUNSEL

→ APPROVED BY CORPORATION COUNSEL FOR RESOLUTION? YES/NO

CORPORATION COUNSEL SIGNATURE: _____

DATE: 12/9/25

would add to 12/15 W.S. + ~~executive~~ meeting
or dept + Jan

City of Newburgh

GRANT APPLICATION FORM

SECTION C: FOR REVIEW BY CITY MANAGER
→ APPROVED BY CITY MANAGER? YES / NO (Acting) CITY MANAGER SIGNATURE: _____ DATE: 3/9/26

RESOLUTION NO.: 51 - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT IF AWARDED A GARY SINESE FOUNDATION GRANT IN AN AMOUNT NOT TO EXCEED $20,780.00 WITH A CITY MATCH FOR THE PURCHASE OF GEAR DRYERS FOR THE CITY OF NEWBURGH FIRE DEPARTMENT

WHEREAS, the City of Newburgh Fire Department has expressed an interest in applying for a grant from the Gary Sinese Foundation; and

WHEREAS, said grant, if awarded, will provide funding for the purchase of gear dryers which will facilitate a faster return to service of turnout gear and water rescue suits; and

WHEREAS, if awarded, said grant will not exceed $20,780.00 with a City match to be derived from A.3412.0448; and

WHEREAS, the City Council finds it to be in the best interests of the City of Newburgh and its citizens to apply for and accept such grant if awarded;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the City Manager be and he is hereby authorized to apply for and to accept if awarded a the a grant from the Gary Sinese Foundation in an amount not to exceed $20,780.00 with a City-match for the purchase of gear dryers for the City of Newburgh Fire Department; and to execute all such further contracts and documentation and take such further actions as may be appropriate and necessary to accept such grant and administer the purchases funded thereby.

City of Newburgh

GRANT APPLICATION FORM

RECEIVED 2/26/26

Grant Requestor:
Please complete the following form and submit the form along with either a hard copy of the grant announcement or the grant announcement website address to the City of Newburgh Grants Administrator for processing. You will be notified when your grant request has been approved to be sent for City Council Resolution.

NOTE: All fields are required unless marked "OPTIONAL."

SECTION A. COMPLETED BY GRANT REQUESTOR		
NAME OF PROJECT FOR GRANT: Gear Dryer	NAME OF DEPARTMENT REQUESTING GRANT: Fire Department	NAME OF DEPARTMENT HEAD/SPONSOR AUTHORIZING GRANT: Chief Paul C Pullar
NAME OF GRANT/NAME OF AWARDING AGENCY: Gary Sinise Foundation	GRANT SUBMITTAL DATE: ASAP	AMOUNT OF AWARD: $20,780
MATCH REQUIRED? IF YES, AMOUNT AND TYPE: (EX. CASH, IN-KIND) Will require additional funds if other funding not found	AMOUNT REQUIRED BY THE CITY OF NEWBURGH: Varied	(OPTIONAL) ANY ADDITIONAL GRANT CONDITIONS: None
PROJECT PLAN: Obtain gear Dryers for drying turnout gear and water rescue suits. Scope of Project: **Purchase 2 gear dryers** Key Stakeholders: Fire Department/City of Newburgh Members of Public Project Timeline: (ex. Dates) Spring 2026 purchase 1 or 2 gear dryers to assist in returning gear to service faster. Currently working with a company that has submitted four Grants, Leary Foundation, CSX Pride in service grant, Central Hudson Gas & Electric Sponsorship and Gary Sinise Foundation If additional funds are not received from other grants use funds from A.3412.0448 Other service cleaning and maintenance of turnout gear.		

City of Newburgh

GRANT APPLICATION FORM

SECTION B. FOR REVIEW BY CITY COMPTROLLER	
GRANT MATCH REQUIREMENT REVIEWED? YES/NO: COMMENTS:	NO
IN-KIND SERVICES REQUIREMENT REVIEWED? YES/NO COMMENTS:	NO
STAFFING ISSUES REVIEWED? YES/NO: COMMENTS:	NO N/A
ANY ADDITIONAL COMMENTS:	

→ APPROVED BY CITY COMPTROLLER? YES/NO

Asst.

CITY COMPTROLLER SIGNATURE: _____

DATE: 12/09/25

NOTE: IF GRANT APPROVED, CITY COMPTROLLER WILL FORWARD TO CITY MANAGER FOR REVIEW. IF GRANT NOT APPROVED, CITY COMPTROLLER TO RETURN TO GRANTS ADMINISTRATOR FOR FURTHER REVIEW BY PROJECT SPONSOR.

SECTION D: FOR REVIEW BY CORPORATION COUNSEL

→ APPROVED BY CORPORATION COUNSEL FOR RESOLUTION? YES/NO

CORPORATION COUNSEL SIGNATURE: _____

DATE: 12/9/25

DATE RESOLUTION TO BE SENT TO CITY COUNCIL MEETING: 12/18 W.S. & Council could add to meeting or defer to Jan

City of Newburgh

GRANT APPLICATION FORM

SECTION C: FOR REVIEW BY CITY MANAGER
→ APPROVED BY CITY MANAGER? YES/NO (Acting) CITY MANAGER SIGNATURE: _____ DATE: 3/9/26

RESOLUTION NO.: 52 - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT IF AWARDED A CENTRAL HUDSON GAS & ELECTIC CORPORATION GRANT IN AN AMOUNT NOT TO EXCEED $20,780.00 FOR THE PURCHASE OF GEAR DRYERS FOR THE CITY OF NEWBURGH FIRE DEPARTMENT

WHEREAS, the City of Newburgh Fire Department has expressed an interest in applying for a grant from the Central Hudson Gas & Electric Corporation; and

WHEREAS, said grant, if awarded, will provide funding for the purchase of gear dryers which will facilitate a faster return to service of turnout gear and water rescue suits; and

WHEREAS, if awarded, said grant will not exceed $20,780.00 with no City match; and

WHEREAS, the City Council finds it to be in the best interests of the City of Newburgh and its citizens to apply for and accept such grant if awarded;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the City Manager be and he is hereby authorized to apply for and to accept if awarded a a grant from the Central Hudson Gas & Electric Corporation in an amount not to exceed $20,780.00 with no City-match for the purchase of gear dryers for the City of Newburgh Fire Department; and to execute all such further contracts and documentation and take such further actions as may be appropriate and necessary to accept such grant and administer the purchases funded thereby.

City of Newburgh

GRANT APPLICATION FORM

RECEIVED 2/26/26

Grant Requestor:
Please complete the following form and submit the form along with either a hard copy of the grant announcement or the grant announcement website address to the City of Newburgh Grants Administrator for processing. You will be notified when your grant request has been approved to be sent for City Council Resolution.

NOTE: All fields are required unless marked "OPTIONAL."

SECTION A. COMPLETED BY GRANT REQUESTOR		
NAME OF PROJECT FOR GRANT: Gear Dryer	NAME OF DEPARTMENT REQUESTING GRANT: Fire Department	NAME OF DEPARTMENT HEAD/SPONSOR AUTHORIZING GRANT: Chief Paul C Pullar
NAME OF GRANT/NAME OF AWARDING AGENCY: Central Hudson Gas & Electric	GRANT SUBMITTAL DATE: ASAP	AMOUNT OF AWARD: $20,780
MATCH REQUIRED? IF YES, AMOUNT AND TYPE: (EX. CASH, IN-KIND)	AMOUNT REQUIRED BY THE CITY OF NEWBURGH: Varied	(OPTIONAL) ANY ADDITIONAL GRANT CONDITIONS: None
PROJECT PLAN: Obtain gear Dryers for drying turnout gear and water rescue suits. Scope of Project: **Purchase 2 gear dryers** Key Stakeholders: Fire Department/City of Newburgh Members of Public Project Timeline: (ex. Dates) Spring 2026 purchase 1 or 2 gear dryers to assist in returning gear to service faster. Currently working with a company that has submitted four Grants, Leary Foundation, CSX Pride in service grant, Central Hudson Gas & Electric Sponsorship and Gary Sinise Foundation		

City of Newburgh

GRANT APPLICATION FORM

SECTION B. FOR REVIEW BY CITY COMPTROLLER	
GRANT MATCH REQUIREMENT REVIEWED? YES/NO:	NO
COMMENTS:	
IN-KIND SERVICES REQUIREMENT REVIEWED? YES/NO	NO
COMMENTS:	
STAFFING ISSUES REVIEWED? YES/NO:	NO N/A
COMMENTS:	
ANY ADDITIONAL COMMENTS:	

→ APPROVED BY CITY COMPTROLLER? YES/NO

Rest-

CITY COMPTROLLER SIGNATURE: _____

DATE: 12/09/25

NOTE: IF GRANT APPROVED, CITY COMPTROLLER WILL FORWARD TO CITY MANAGER FOR REVIEW. IF GRANT NOT APPROVED, CITY COMPTROLLER TO RETURN TO GRANTS ADMINISTRATOR FOR FURTHER REVIEW BY PROJECT SPONSOR.

SECTION D: FOR REVIEW BY CORPORATION COUNSEL

→ APPROVED BY CORPORATION COUNSEL FOR RESOLUTION? YES/NO

CORPORATION COUNSEL SIGNATURE: _____

DATE: 12/9/25

DATE RESOLUTION TO BE SENT TO CITY COUNCIL MEETING:

could add to 12/18 W.S + Council meeting or defer to Jan.

City of Newburgh

GRANT APPLICATION FORM

SECTION C: FOR REVIEW BY CITY MANAGER

→ APPROVED BY CITY MANAGER? YES/NO

CITY MANAGER (Acting)
SIGNATURE: _____

DATE: 3/9/26

RESOLUTION NO.: _____53_____ - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A LETTER AGREEMENT BETWEEN THE CITY OF NEWBURGH AND THE FIRM OF PKF O'CONNOR DAVIES, LLP FOR AUDITING SERVICES FOR FISCAL YEAR ENDING DECEMBER 31, 2025 FOR THE PRICE OF $101,000.00

WHEREAS, the firm of PKF O'Connor Davies, LLP has worked diligently in connection with the preparation of the City of Newburgh auditing for fiscal years ending December 31, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024; and

WHEREAS, based on experience and work history the Comptroller has recommended that the firm of PKF O'Connor Davies, LLP be retained for fiscal year ending December 31, 2025; and

WHEREAS, this Council has reviewed the letter agreement attached hereto and has determined it to be in the best interests of the City to enter into the same;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the City Manager be and he is hereby authorized to enter into a letter agreement with the firm of PKF O'Connor Davies, LLP for auditing services for the fiscal year ending December 31, 2025 for the price of $101,000.00.

August 26, 2025

The Honorable City Council
City of Newburgh
City Hall
83 Broadway
Newburgh, New York 12550

Dear Members of the City Council:

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the City of Newburgh, New York (the “Entity").

Prior to the commencement of our audit(s) we may not know if an audit performed in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (“Uniform Guidance”) is required. Consequently, this letter includes the words “if applicable” next to relevant single audit communication requirements.

Audit Scope and Objectives

We will audit the Entity's statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information and the disclosures, which collectively comprise the basic financial statements of the Entity as of and for the year ended December 31, 2025 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (“RSI”), such as management’s discussion and analysis (“MD&A”), to supplement the Entity’s basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the Entity’s RSI in accordance with auditing standards generally accepted in the United States of America, (“US GAAS”). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by US GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management’s Discussion and Analysis
- Schedule of Funding Progress – Other Post-Employment Benefits
- Schedules of Contributions and Proportionate Share of the Net Pension Liability

We have also been engaged to report on supplementary information other than the RSI that accompanies the Entity's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS") (if applicable), and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") (if applicable), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Combining and Individual Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards (if applicable)

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- Introductory section of the Annual Comprehensive Financial Report
- Statistical section of the Annual Comprehensive Financial Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity; and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Because the determination of abuse is subjective, GAGAS do not expect auditors to provide reasonable assurance of detecting abuse. 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, GAGAS (if applicable), and Uniform Guidance (if applicable) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct the audit in accordance with US GAAS, GAGAS (if applicable), and Uniform Guidance (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with US GAAS, GAGAS (if applicable), and Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of

material misstatement, whether from (1) errors; (2) fraudulent financial reporting; (3) misappropriation of assets; or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS, GAGAS (if applicable), and Uniform Guidance (if applicable). In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

The objectives for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS (if applicable).
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations (if applicable). the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS (if applicable).

Uniform Guidance (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance. As required by Uniform Guidance, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement when required based on our professional judgement.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

Audit Procedures – Internal Control

We will obtain an understanding of the Entity and its environment, including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements and the supplementary information, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Reporting

We will issue a written report(s) upon completion of our audit of the Entity's financial statements and written reports required with audits performed in accordance with GAGAS and the Uniform Guidance (if applicable). Our reports will be addressed to management and those charged with governance of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS (if applicable).

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance; (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance; and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarize our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and (d) various matters related to the Entity's accounting policies and financial statements.

Other Services

PKF O'Connor Davies will also prepare the financial statements of Entity in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

PKF O'Connor Davies will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. PKF O'Connor Davies, using professional judgment, reserves the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Supplementary Information

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, RSI, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. (If special purpose framework, modify this paragraph)

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements and supplementary information to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with US GAAP; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with US GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the RSI and supplementary information.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the financial statement preparation or other non-attest services PKF O'Connor Davies provides; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of Uniform Guidance (if applicable). As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards (if applicable), and related notes. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and related notes, and for accepting full responsibility for such decisions.

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Entity involving (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by Uniform Guidance (if applicable), it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Entity is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Entity's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Entity or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The financial statements are the property of the Entity and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the financial statements. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Entity seeks such consent, we will be under no obligation to grant such consent or approval.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute

information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal awarding agency or the Entity is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

Non-reliance on oral advice

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

Electronic and other communication

During the course of the engagement, we may communicate with you or with Entity personnel via e-mail or other electronic means. You should be aware that communication in those media may be unsafe to use and present a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no responsibility for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

Access to working papers

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm’s proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

(1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.

(2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

Fees and billing

The components of our fees for the fiscal year ending December 31, 2025 are detailed below:

Basic Audit Fee	$	74,500
Federal Single Audit		13,500
NYS DOT Audit (if necessary)		2,500
NYS AFR Preparation		6,000
ACFR Preparation		4,500
	$	101,000

The above quoted fee includes the compliance audit of one major program in accordance with Uniform Grant Guidance. If the City requires more than one major program to be audited, it will be an additional cost estimated to range from $4,500 and $6,500.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our fees for these services are due and payable under the payment schedule which follows. Invoices for additional amounts that may be incurred for these and other services will be rendered as such work progresses and are payable upon presentation.

Payments will be due	Percentage
Upon completion of our audit field work	75%
Upon submission of the final report and management letter	25%
	100%

Our hourly rates for any additional services for the initial year of the engagement are detailed below. This rate will increase by 3% each year in the subsequent years.

Level	2025
Sr. Partner/Partner	$350-360
Director	$300-310
Manager	$270-280
Supervisor	$245-255
Senior Accountant	$220-230
Associate	$175-185

Liability

Any and all claims by the Entity arising under this engagement must be commenced by the Entity within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Entity is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Entity for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Entity, whether a claim be in tort, contract or otherwise, for any consequential, special, indirect, lost profit or similar damages.

Reimbursement

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Entity by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Entity against the firm. This agreement will survive termination of this engagement.

Dispute resolution

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Entity or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided). This Agreement shall be governed by and construed in accordance with the laws of the State of New York. Venue shall be in either Orange or Westchester County. Each party waives personal service of process and consents to process being served in any such suit, action or proceeding by mailing a copy thereof to such party at the address in effect for notices to it under this Agreement and agrees that such service shall constitute good and sufficient service of process and notice thereof. Nothing contained herein shall be deemed to limit in any way any right to serve process in any manner permitted by law. Any proceedings arising out of and/or relating to this engagement shall be resolved by a judge trial without a jury and the right to a jury trial is waived, to the fullest extent permitted by applicable law.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Corporate Transparency Act/Beneficial Ownership Reporting

Assisting you with your future, potential compliance requirements with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. However, currently, CTA enforcement is suspended. The scope and implications of this suspension are subject to change as legal proceedings continue. Despite this development, businesses may still have compliance obligations once the legal status is clarified. Information regarding the BOI reporting requirements can be found at https://www.fincen.gov/boi. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

Hosting services

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

Employment of firm partner or professional employee

The Entity acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

Confirmation and other

Jeffrey Shaver is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

/Enc.

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

CITY OF NEWBURGH, NEW YORK

BY: _____

TITLE: _____

DATE: _____

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

* * *

DAVIE KAPLAN
Certified Public Accountants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 25, 2024

To the Partners of PKF O'Connor Davies, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of services organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Davie Kaplan, CPA, P.C.
1000 First Federal Plaza · Rochester, New York 14614
Tel: 585-454-4161 · Fax: 585-454-2573 · www.daviekaplan.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies),* or *fail.* PKF O'Connor Davies, LLP has received a peer review rating of *pass.*

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.

RESOLUTION NO.: ____54____-2026

OF

MARCH 23, 2026

A RESOLUTION AMENDING THE 2026 PERSONNEL ANALYSIS BOOK TO ADD ONE PUBLIC SAFETY ATTENDANT POSITION IN THE POLICE DEPARTMENT

WHEREAS, the City Manager proposes to add one Public Safety Attendant position in the Police Department; and

WHEREAS, the City Council has determined that adding one Public Safety Attendant position in the Police Department will promote economy and efficiency within the Department; the same being in the best interests of the City of Newburgh;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that the Personnel Analysis Book for the fiscal year 2026 be amended to add one Public Safety Attendant position in the Police Department.

RESOLUTION NO. ____55____ - 2026

OF

MARCH 23, 2026

A RESOLUTION AUTHORIZING THE EXTENSION OF TIME TO CLOSE TITLE AND AMENDING THE TERMS AND CONDITIONS OF SALE FOR PROPERTY LOCATED AT 75 WISNER AVENUE (SECTION 25, BLOCK 4, LOT 25)

WHEREAS, by Resolution No.: 197-2025 of September 8, 2025, the Council of the City of Newburgh, New York, authorized the sale of 75 Wisner Avenue (Section 25, Block 4, Lot 25) to Miguel Trinidad Cahuasi; and

WHEREAS, the purchaser requested a 60-day extension of time to close title for the purpose of completing his financing requirements, and the City Manager granted the request to extend the time to close title until February 6, 2026; and

WHEREAS, the purchaser has been diligently pursuing financing requirements and meeting financing conditions for the purchase of the property, one such condition being the addition of a co-signor to the purchase and financing documents; and

WHEREAS, the purchaser has requested additional time to close title to the property and permission to add his fiancée, Hilda Llancari, as a co-signor to the purchase documents; and

WHEREAS, this Council has determined that granting such request would be in the best interests of the City of Newburgh;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York that Hilda Llancari be confirmed as a co-purchaser of the property, and that an extension of time to close title for the property located at 75 Wisner Avenue is hereby authorized until June 19, 2026.

RESOLUTION NO.: 197 - 2025

OF

SEPTEMBER 8, 2025

A RESOLUTION TO AUTHORIZE THE CONVEYANCE OF REAL PROPERTY KNOWN AS 75 WISNER AVENUE (SECTION 25, BLOCK 4, LOT 25) AT PRIVATE SALE TO MIGUEL TRINIDAD CAHUASI FOR THE AMOUNT OF $200,000.00

WHEREAS, the City of Newburgh has acquired title to several parcels of real property by foreclosure *In Rem* pursuant of Article 11 Title 3 of the Real Property Tax Law of the State of New York; and

WHEREAS, pursuant to Section 1166 of the Real Property Tax Law the City may sell properties acquired by foreclosure *In Rem* at private sale; and

WHEREAS, the City of Newburgh desires to sell a parcel of real property identified as 75 Wisner Avenue, being more accurately described as Section 25, Block 4, Lot 25 on the official tax map of the City of Newburgh; and

WHEREAS, the prospective buyer has offered to purchase this property at private sale; and

WHEREAS, this Council has determined that it would be in the best interests of the City of Newburgh to sell said property to the prospective buyer for the sum as outlined below, and upon the same terms and conditions annexed hereto and made a part hereof,

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Newburgh, New York, that the sale of the following property to the indicated purchasers be and hereby is confirmed and the City Manager is authorized and directed to execute and deliver a quitclaim deed to said purchasers upon receipt of the indicated purchase price in money order, good certified or bank check, made payable to THE CITY OF NEWBURGH, such sums are to be paid on or before Monday, December 8, 2025, being approximately ninety (90) days from the date of this resolution; and

Property address	Section, Block, Lot	Purchaser	Purchase Price
75 Wisner Avenue	25 - 4 - 25	Miguel Trinidad Cahuasi	$200,000.00

BE IT FURTHER RESOLVED, by the Council of the City of Newburgh, New York, that the parcel is not required for public use.

I, Katrina Cotten, City Clerk of the City of Newburgh hereby certify that I have compared the foregoing with the original resolution adopted by the Council of the City of Newburgh at a regular meeting held Sept. 8, 2025 and that it is a true and correct copy of such original.
Witness my hand and seal of the City of Newburgh this 9th day of Sept. 2025

Katrina Cotten
City Clerk