

REGULAR MEETING OF THE COMMON COUNCIL
DECEMBER 13, 2023
7:00 PM

PRESENT: Mayor Sandra Magiera
Council Members: John Hill, Barry Smith,
Michael Reed, Janet Koch
City Clerk: Tracy Chamberlain
Grant Writer: Sandra Brundage
Human Resource Trainee: Elizabeth Downie
EXCUSED: Council Member: Kylee Johnson

Mayor Magiera called the meeting to order at 7:00 PM. After the Pledge of Allegiance, Mayor Magiera asked for a moment of silence.

A presentation was given by Monica Richardson, Director of Family Services and Jericca Tunderman, Program Coordinator from Every Person Influences Children (EPIC) located at 73 River Street in Salamanca. The program was started in 1980 in Buffalo, by Bob Wilson who lost his wife at the hands of a teen boy, who was a neighbor in foster care. Mr. Wilson wanted to do something to make sure that young people had opportunities and support from caring adults and community members, so no one else would experience what he did. EPIC Family Opportunity Center provides family support services and family engagement. The NYS Office of Children and Family Services has given EPIC a three-year award to provide services in Cattaraugus County. This is to help prevent child abuse by providing child development education, some financial support and resources needed. They will have a Center in Salamanca for Year 1 and additionally in Olean for Year 2. They reviewed the family programs they offer, which require parents to attend with their school age children and participate the parenting workshops. Council Member Koch thanked them for coming to let the community know that this is available in the City. Ms. Tunderman noted that they are open Monday through Friday 8:00 AM to 6:00 PM, with some weekend events. The Mayor and Council thanked them for coming.

Moved by Koch and seconded by Hill:

RESOLVED: That we hereby approve and dispense with the reading of the minutes of the last regular meeting of November 29, 2023.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Koch and seconded by Reed:

WHEREAS, the Internal Revenue Service has issued regulations requiring issuers of tax-exempt obligations to certify on various forms that they actively monitor compliance with federal tax rules following the issuance of such obligations; and

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WHEREAS, the City is a periodic issuer of tax-exempt obligations and thus is subject to the aforementioned compliance requirements which are critical for the preservation of the preferential tax status of those obligations; and

WHEREAS, it is therefore in the best interest of the City to adopt formal written procedures to ensure such compliance and to designate an official responsible for ensuring that such procedures are followed; and

WHEREAS, Hodgson Russ LLP, as bond counsel to the City, has prepared (and has recommended that the City adopt) post-issuance tax compliance procedures;

NOW THEREFORE, BE IT RESOLVED, that the City hereby adopts the post-issuance tax compliance procedures that are attached hereto as "Schedule A" and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files and minutes of the City and adhered to going forward; and be it further

RESOLVED, that this resolution shall take effect immediately.

It was noted that this procedure could be adopted annually at the Council reorganization meeting, if necessary.

Adopted Ayes: Hill, Smith, Reed, Koch

Nays: None

Moved by Koch and seconded by Hill:

WHEREAS, Securities Exchange Commission ("SEC") Rule 15c2-12 (the "Rule") generally prohibits underwriters from purchasing or selling municipal securities unless the issuer of such securities has entered into a continuing disclosure obligation; and

WHEREAS, the City is a periodic issuer of municipal securities and thus has entered into continuing disclosure obligations (or will do so) from time to time; and

WHEREAS, it is therefore in the best interest of the City to adopt formal written procedures to help ensure continuing disclosure compliance, and to designate an official responsible for ensuring that such procedures are followed; and

WHEREAS, Hodgson Russ LLP, as bond counsel to the City, has prepared (and has recommended that the City adopt) certain SEC-driven continuing disclosure compliance procedures;

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NOW THEREFORE, BE IT RESOLVED, that the City hereby adopts the continuing disclosure compliance procedures that are attached hereto as “Schedule A” and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files, and minutes of the City and adhered to going forward; and be it further

RESOLVED, that this resolution shall take effect immediately.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Hill and seconded by Smith:

RESOLVED: That we hereby adopt the City of Salamanca Social Media Policy for all City personnel, effective December 13, 2023.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Agenda Item #7, to amend City of Salamanca Code of Ethics Policy, is hereby withdrawn to be addressed at a later date.

Moved by Smith and seconded by Reed:

RESOLVED: That the following appointment by the Mayor is hereby approved:

POLICE COMMISSION

RESOLVED: That we hereby appoint Paul Myers, Salamanca, NY, to fill the unexpired term of William Canella, who resigned, beginning December 14, 2023 and ending January 31, 2024.

Adopted Ayes: Hill, Smith, Reed
Nays: Koch

Communications from the Mayor and Council:

- Mayor Magiera wished everyone a safe and happy holiday.
- Council Member Koch stated the new lights look beautiful on Main Street.

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- Mayor Magiera noted that the City will need look into replacing the pole mounted stars and some of the Jefferson Street structures, that were not able to be put up. She noted that it will cost a lot to replace all the lights. The City will need purchase some each year for few years. The pole mounted snowflakes could be moved to the west end of Broad Street. However, they and remaining Jefferson Park structures will need to be replaced in a couple of years also.

Moved by Smith and seconded by Reed:

RESOLVED: That the bills be paid as warranted and recommended by the appropriate Commissions and/or Department Heads, the City Comptroller and City Clerk and that the reports of the City Clerk, Fire Chief, and City Judge for the month of November 2023 are hereby accepted and filed.

Vendor Number	Vendor Name	Payment Date	Payment Amount	Number
0000	VOID	12/01/2023	0.00	2635
0131	CATTARAUGUS COUNTY TREASURER	12/01/2023	69,659.05	2636
1238	AMAZON CAPTIAL SERVICES	12/01/2023	489.31	2637
0412	TOM STURDEVANT	12/01/2023	535.00	2638
1029	10-75 EMERGENCY VEHICLES	12/08/2023	130.00	2639
1357	BRI PARENT INC	12/08/2023	549.40	2640
0371	CALE BENJAMIN	12/08/2023	51.35	2641
1205	HIGHMARK BCBSWNY (MEDICARE 286543)	12/08/2023	1,206.00	2642
1113	IDENTOGO	12/08/2023	88.50	2643
1363	INTEGRATED FIRE PROTECTION LLC	12/08/2023	65.40	2644
0198	JAMIE DECK	12/08/2023	52.50	2645
1033	MAC TRUCK PARTS	12/08/2023	58.61	2646
0248	NATIONAL FUEL	12/08/2023	121.90	2647
0288	NY STATE & LOCAL EMPLOYEE'S RETIREMENT SYS	12/08/2023	1,116,586.00	2648
0367	VERIZON WIRELESS	12/08/2023	1,029.03	2649
0017	ACME BUSINESS MACHINES	12/13/2023	93.59	2650
1238	AMAZON CAPTIAL SERVICES	12/13/2023	509.47	2651
0099	BARMORE & SELLSTROM	12/13/2023	659.36	2652
0581	BOUND TREE MEDICAL, INC.	12/13/2023	476.31	2653
0349	CATTARAUGUS CO. OFFICE OF EMERGENCY SERVICE	12/13/2023	20.00	2654
0529	ESO SOLUTIONS, INC.	12/13/2023	4,800.00	2655
0065	HULL ELECTRIC, INC	12/13/2023	1,286.54	2656
1033	MAC TRUCK PARTS	12/13/2023	66.15	2657
0742	MUNICIPAL EMERGENCY SVCS	12/13/2023	709.89	2658
1026	SALAMANCA FIREFIGHTERS LOCAL 2501	12/13/2023	60.00	2659
0412	TOM STURDEVANT	12/13/2023	42.55	2660
1048	WITMER PUBLIC SAFETY GROUP, INC	12/13/2023	1,451.29	2661

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0098	WORTH W SMITH	12/13/2023	445.58	2662
1246	ALTA CONSTRUCTION EQUIPMENT NEW YORK	12/13/2023	45.46	2663
0432	BEICHNER WASTE SERVICES, INC.	12/13/2023	1,357.66	2664
0565	CAPPELLINO CHEVROLET	12/13/2023	4,000.00	2665
0143	DRIVE SHAFT SPECIALISTS	12/13/2023	85.00	2666
0697	EMERLING CHRYSLER DODGE JEEP RAM	12/13/2023	102.37	2667
0560	EMERLING FORD, INC	12/13/2023	130.81	2668
0237	FASTENAL COMPANY	12/13/2023	91.65	2669
1007	FSC SYSTEMS, LLC	12/13/2023	276.00	2670
0175	JAMESTOWN SOAP & SOLVENT, INC.	12/13/2023	298.50	2671
0129	JOE JOHNSON EQUIPMENT LLC	12/13/2023	1,236.57	2672
1033	MAC TRUCK PARTS	12/13/2023	51.25	2673
1023	RANDOLPH AUTO SUPPLY	12/13/2023	1,162.21	2674
0385	SOUTHERN TIER ELECTRIC SUPPLY INC	12/13/2023	653.43	2675
0937	SOUTHWORTH-MILTON, INC	12/13/2023	603.36	2676
1216	STONEY HOLLOW TIRE	12/13/2023	451.50	2677
1081	SUPERIOR AUTO SUPPLY INC	12/13/2023	500.66	2678
0491	UNIFIRST CORPORATION	12/13/2023	100.84	2679
0098	WORTH W SMITH	12/13/2023	99.57	2680
1377	1000BULBS	12/13/2023	2,562.82	2681
1238	AMAZON CAPTIAL SERVICES	12/13/2023	89.41	2682
0004	BERNARD P. DONEGAN, INC.	12/13/2023	1,442.75	2683
0778	BRADFORD PUBLISHING COMPANY	12/13/2023	219.15	2684
0186	CASELLA WASTE SYSTEMS, INC.	12/13/2023	93.40	2685
0218	CITY OF SALAMANCA BPU	12/13/2023	11,357.47	2686
1257	ENCHANTED MOUNTAINS URGENT VETERINARY CARE	12/13/2023	372.50	2687
0709	HODGSON RUSS, LLP	12/13/2023	6,760.60	2688
1105	JAMES B SCHWAB CO	12/13/2023	73.87	2689
1045	LAWLEY BENEFITS CONSULTING	12/13/2023	1,500.00	2690
1134	PROFESSIONAL AMBULANCE BILLING LLC	12/13/2023	2,494.12	2691
0931	RICOH USA (PO BOX 41564)	12/13/2023	104.63	2692
1059	STAPLES CONTRACT & COMMERCIAL	12/13/2023	1,568.90	2693
0340	THE PAPER FACTORY	12/13/2023	79.95	2694
0439	WNY ASSOC OF YOUTH BOARDS & BUREAUS	12/13/2023	60.00	2695
1207	AHLSTROM SCHAEFFER ELECTRIC	12/13/2023	4,455.40	2696
1238	AMAZON CAPTIAL SERVICES	12/13/2023	785.31	2697
0915	BLUE COLLAR WORKWEAR	12/13/2023	416.93	2698
0371	CALE BENJAMIN	12/13/2023	119.08	2699
1196	DYNASTY CONSTRUCTION	12/13/2023	41,290.35	2700
0560	EMERLING FORD, INC	12/13/2023	68.36	2701

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0193	GALLS PARENT HOLDINGS, LLC	12/13/2023	84.99	2702
0738	INSCALE ARCHITECTS	12/13/2023	825.00	2703
1363	INTEGRATED FIRE PROTECTION LLC	12/13/2023	43.20	2704
0198	JAMIE DECK	12/13/2023	60.00	2705
0404	MOTOROLA SOLUTIONS, INC.	12/13/2023	7,550.00	2706
1373	PARADIGM	12/13/2023	1,640.00	2707
1023	RANDOLPH AUTO SUPPLY	12/13/2023	322.23	2708
0931	RICOH USA (PO BOX 41564)	12/13/2023	57.89	2709
0765	SEWING TECHNOLOGY UNIFORM INC	12/13/2023	1,275.49	2710
1374	VOID	12/13/2023	0.00	2711
1064	TOLLS BY MAIL PAYMENT PROCESSING CENTER	12/13/2023	2.35	2712
0098	WORTH W SMITH	12/13/2023	75.30	2713

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Reed and seconded by Smith:

RESOLVED: That the Mayor and Council enter into executive session for the purpose of holding an interview and discussing a contract under the provisions of the State's Open Meetings Law.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Reed and seconded by Smith:

RESOLVED: That the Mayor and Council reconvene after approximately one hour and thirty minutes in executive session.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Hill and seconded by Smith:

RESOLVED: That we hereby confirm the appointment of Georgia Letson, Salamanca, NY and Shelan Crooks, Salamanca, NY as Dog Care Taker at minimum wage, as needed up to 20 hours per week, with the requirement of receiving the rabies vaccination, effective December 14, 2023.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

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Moved by Smith and seconded by Reed:

RESOLVED: That we hereby appoint Lola Shaw, New Albion, NY as Permanent Account Clerk/Typist in the Office of the Assessor and Code Enforcement with an wage increase of \$3.00 per hour, effective December 16, 2023.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Koch and seconded by Hill:

RESOLVED: That we hereby approve the donation of property of 14-16 Seneca Street TM# 73.072-4-53 and Seneca Street vacant lot TM# 73.072-4-54 to the Seneca Nation of Indians.

Adopted Ayes: Hill, Smith, Reed, Koch
Nays: None

Moved by Hill and seconded by Smith:

RESOLVED: That we hereby adjourn – 9:08 PM.

Carried.



Tracy Chamberlain, City Clerk

Dated: December 28, 2023

THE ABOVE RESOLUTIONS, AS ADOPTED BY THE COMMON COUNCIL,
ARE HEREBY APPROVED.



Sandra Magiera, Mayor

Dated: January 5, 2023

Schedule A

**CITY OF SALAMANCA,
CATTARAUGUS COUNTY, NEW YORK**

**Post-Issuance Tax Compliance Procedures
for Tax-Exempt Bonds and Notes**

Statement of Purpose

These Post-Issuance Tax Compliance Procedures (the "Procedures") set forth specific procedures of the **City of Salamanca, Cattaraugus County, New York** (the "Issuer") designed to monitor, and ensure compliance with, certain requirements of the Internal Revenue Code of 1986, as amended (the "Code") and the related Treasury regulations promulgated thereunder (the "Treasury Regulations") in connection with the Issuer's issuance of tax-exempt bonds and notes ("Obligations").

These Procedures describe various systems designed to identify, on a timely basis, facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations to ensure that the interest on such Obligations is eligible for exclusion from gross income for federal income tax purposes. The federal tax law requirements applicable to the Obligations will be described in the tax questionnaire and/or tax certificate prepared by bond counsel and signed by officials of the Issuer. These Procedures establish a permanent, ongoing structure of practices that will facilitate compliance with the requirements for individual borrowings.

To ensure compliance with applicable federal tax requirements, the Issuer must monitor the various direct and indirect uses of proceeds of the obligation and the investment of such proceeds, including but not limited to:

- (1) Monitoring the use of financed property over the life of the obligation.
- (2) Determining the sources of debt service payments and security for the obligation.
- (3) Calculating the percentage of any nonqualified use of the financed property.
- (4) Calculating the yield on investments of proceeds.
- (5) Determining appropriate restrictions on investments.
- (6) Determining the amount of any arbitrage on the investments.
- (7) Calculating any arbitrage rebate payments that must be paid to the U.S. Treasury.

The Issuer recognizes that compliance with the pertinent law is an on-going process, necessary during the entire term of the Obligations. Accordingly, the implementation of the Procedures will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and municipal advisor.

General Procedures

The following procedures relate to monitoring post-issuance tax compliance generally.

- A. **The City Comptroller, currently Robert Earley (the "Compliance Officer"),** shall be responsible for monitoring post-issuance tax compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations must be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22 (see the reference materials presented herewith, referred to herein as "Reference Materials").
- D. The Compliance Officer shall be aware of remedial actions under Section 1.141-12 of the Treasury Regulations (see Reference Materials) and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance tax compliance procedures and systems on a periodic basis, but not less than annually.
- F. The Compliance Officer will be responsible for training any designated officer or employee who is delegated any responsibility for monitoring compliance pursuant to this procedure. To the extent the Compliance Officer needs training or has any questions with respect to any item in this procedure, he or she should contact bond counsel and/or Issuer's accountants and advisors. The IRS recognizes that the Compliance Officer and any delegated individual are not expected to act as lawyers who know the proper response to all compliance situations that may arise, but they should be familiar enough with federal tax issues that they know when to ask for legal or other compliance advice.

Issuance of Obligations: Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").

- B. Confirm that the applicable information reports (e.g., Form 8038 series) for such issue are filed timely with the IRS. Issuer should consult with their accountants and/or bond counsel with questions regarding the filing of such forms.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations.

Arbitrage

The following procedures relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's municipal advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations (see Reference Materials).
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.

- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.
- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

Private Activity: Use of Proceeds

The following procedures relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records for determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
 - 1. Sale of the facilities, including sale of capacity rights;
 - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;

3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
5. Joint-ventures, limited liability companies or partnership arrangements;
6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
7. Development agreements which provide for guaranteed payments or property values from a developer;
8. Grants or loans made to private entities, including special assessment agreements; and
9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis but not less than annually; and
2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt debt, the Compliance Officer will consult with bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

Reissuance

The following procedures relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

Record Retention

The following procedures relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
 - 1. The Transcript relating to the transaction (including any arbitrage or other tax questionnaire, tax regulatory agreement, and the bond counsel opinion);
 - 2. Documentation evidencing expenditure of proceeds of the issue;
 - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation;
 - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 - 5. Documentation evidencing all sources of payment or security for the issue; and
 - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

Schedule A

**CITY OF SALAMANCA
CATTARAUGUS COUNTY, NEW YORK**

**Continuing Disclosure Compliance Procedures for
Tax-Exempt Bonds and Notes**

a. Purpose: The purpose behind implementation of these continuing disclosure compliance procedures is to ensure that the **City of Salamanca, Cattaraugus County, New York** (the “Issuer”) (i) is compliant with its continuing disclosure obligations with respect to the securities it issues, pursuant to Rule 15c2-12, as amended (the “Rule”), promulgated under the Securities Exchange Act of 1934, as amended and (ii) makes accurate reports as to its compliance therewith in connection with its offerings of securities from time to time.

b. Disclosure Compliance Officer Designation, Education and Training: The Issuer will designate a “Disclosure Compliance Officer” who will be the primary official responsible for monitoring compliance with the continuing disclosure requirements listed in the Issuer’s continuing disclosure undertakings. The Disclosure Compliance Officer will attend training and educational seminars that are offered on an annual basis by the Issuer’s bond counsel (the law firm of Hodgson Russ LLP) and will consult with the Issuer’s bond counsel and municipal advisor as needed to keep current on Securities and Exchange Commission regulations and developments relating to continuing disclosure compliance for its obligations. The Issuer’s designated Disclosure Compliance Officer is **the City Comptroller (currently Robert Earley)**.

c. Continuing Disclosure Obligations Review: The Disclosure Compliance Officer is responsible for reviewing, with the Issuer’s municipal advisor, the Issuer’s continuing disclosure undertakings to determine the date(s) by which annual financial information and audited financial information, along with any required material events notices and, if applicable, failure to file notices, must be filed with the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access (“EMMA”) system in accordance with the Rule.

d. Preparation of Annual Financial Information and Audited Financial Statements: If the Issuer’s continuing disclosure undertakings require the filing of annual financial information and audited financial statements with EMMA, the Disclosure Compliance Officer will coordinate with the Issuer’s auditor and municipal advisor to ensure that such documents are prepared and submitted in advance of the deadline for such filing.

e. Monitoring Disclosure Compliance: The Disclosure Compliance Officer will monitor the filing with EMMA of any and all documents required under the Issuer’s continuing disclosure undertakings through consultation with the Issuer’s municipal advisor and bond counsel when necessary.

f. **Correcting Potential Non-Compliance:** Upon discovery of potential or existing non-compliance with the Issuer's continuing disclosure undertakings, the Disclosure Compliance Officer will promptly take steps, including consultation with the Issuer's municipal advisor and bond counsel, to correct such non-compliance, such as by filing failure to file notices with EMMA.

g. **Official Statements:** The Disclosure Compliance Officer will review for accuracy and completeness any descriptions of the Issuer's continuing disclosure compliance history contained in the initial drafts of notices of sale or official statements that are promulgated by the Issuer in connection with its bond and note issues, and will inform the Issuer's municipal advisor and bond counsel of any potential inaccuracies or omissions within, so that any discovered inaccuracies or omissions in the draft document(s) can be corrected before such document(s) are finalized and distributed.

City of Salamanca Social Media Policy

The City recognizes that the internet provides unique opportunities to participate in interactive discussions and share information on particular topics using a wide variety of social media, such as Facebook, LinkedIn, Twitter, Instagram, Pinterest, Tumblr, blogs, chat rooms, electronic newsletters, forums, and wikis. However, employees' use of social media can pose risks to the City's confidential and proprietary information, its reputation, can expose the City to discrimination and harassment claims and other legal liabilities, and can jeopardize the City's compliance with other applicable laws.

To minimize these risks, to avoid loss of productivity and distraction from employees' job performance, and to ensure that the City's information technology ("IT") resources and communications systems are used appropriately as explained below, the City requires its employees to adhere to the following guidelines and rules regarding social media use.

Employees who violate the City's policies, including this Social Media Policy, may be subject to discipline, up to and including termination of employment. The terms set out in this policy work in conjunction with, and do not replace, amend, or supplement any terms or conditions of employment stated in any collective bargaining agreement that a union has with the City.

Compliance with Related Policies and Agreements

All of the City's other policies that apply to social media use, whether using City IT resources and communication systems or using personal devices, networks and accounts, remain in full force and effect. If your social media activity would violate any of City's policies in another forum, it will also violate them in an online forum. For example, employees are prohibited from using social media to:

- Violate the City's IT resources and communications systems policies.
- Violate the City's Code of Ethics, Code of Conduct, Non-Union Employees Agreement and any other standards of conduct policies.
- Engage in unlawful harassment or discrimination in violation of City policies.

Moreover, do not publish, post or release any confidential information related to or obtained during the course of your City duties unless you are specifically authorized consistent with your City duties. If you have any questions about the scope of this prohibition, please contact the Human Resources Department and/or your supervisor.

Personal Use of Social Media

Personal use of social media is never permitted at any time by means of the City's computers, networks, accounts or other IT resources and communication systems. In addition, personal use of social media using personal devices, networks and accounts is prohibited during on-duty time, although employees may engage in such personal use during authorized breaks.

You are personally responsible for what you communicate in social media. Remember that what you publish might be available to be read by others (including the City itself, future employers, and social acquaintances) for an extended period of time. Keep this in mind before you post content.

Do not assert or suggest that you are speaking as a City representative, or on behalf of the City, when you engage in personal use of social media, unless specifically authorized to do so in conjunction with your City duties.

If you disclose your affiliation as an employee of the City, it is recommended that you also include a disclaimer that your views do not represent those of your employer. For example, consider such language as “the views in this posting reflect my personal views and do not represent the views of my employer.”

Always strive to be accurate in your communications about the City and remember that your statements have the potential to result in liability for you or the City. The City encourages professionalism and honesty in social media and other communications. In addition, although the City encourages public discussion and debate on matters of public concern, you are responsible for awareness of the boundaries between (a) speech that is legally protected and (b) speech for which the City can hold you accountable even if such speech is engaged in during non-working hours and using personal devices, networks and accounts.

Employees should be mindful of and not use any copyrighted materials, trademarks, service marks, or other intellectual property when posting on social media.

Supervisors should refrain from trying to connect with their direct reports on social media sites (for example, making friend requests on Facebook). No employee should feel pressured to accept any social media requests from any other City officer or employee.

Any media (print, online publications, and broadcast outlets) requests seeking the City’s commentary or views on a specific issue must be directed to the authorized City spokespersons. Employees are free to respond to media requests relating to their personal or non-work related activities. However, employees must avoid any confusion about whether statements are their own or those of the City. When making any personal statements to the media, employees must clearly state that they are speaking on their own behalf and not on behalf of the City, and identify the statements and opinions as their own and not those attributable to the City.

Business Use of Social Media

If you are required to use social media as part of your job duties, for the City’s marketing, public relations, recruitment, communications, or other business purposes, it is your responsibility to understand the scope of your authorization to use social media for your job duties and to comply with this Social Media Policy with respect to such use. Use of social media for City purposes must at all times be professional and respectful, and consistent with the City’s interests.

The City owns all social media accounts used on behalf of the City or otherwise for City purposes, including any and all log-in information, passwords, and content associated with each account, such as followers and contacts. The City owns all such information and content regardless of the employee that opens the account or uses it and will retain all such information and content regardless of separation of any employee from employment with the City. The City also reserves the right to delete or modify any social media content created or maintained on City social media accounts.

If your job duties require you to speak on behalf of the City in a social media environment, you must still seek approval for such communication from your supervisor who may require you to receive training before you do so and impose certain requirements and restrictions regarding your activities. Likewise, if you are contacted for comment about the City for publication, including in any social media outlet, direct the inquiry to the Mayor's office and do not respond without written approval, unless you have received specific prior written approval to provide such comments as part of your job duties for the City.

Employees who use social media as part of their job duties may not also use the City's social media accounts for personal use of any nature, or to express personal views or perspectives.

No Expectation of Privacy

All contents of the City's IT resources and communications systems are the property of the City. Therefore, employees should have no expectation of privacy whatsoever in any message, files, data, document, facsimile, telephone conversation, social media post, conversation or message, or any other kind of information or communications transmitted to, received or printed from, or stored or recorded on the City's electronic information and communications systems.

You are expressly advised that in order to prevent misuse, and maintain production and discipline, the City reserves the right to monitor, intercept, and review, without further notice, every employee's activities using the City's IT resources and communications systems, including but not limited to social media postings and activities, and you consent to such monitoring by your acknowledgment of this policy and your use of such resources and systems. This might include, without limitation, the monitoring, interception, accessing, recording, disclosing, inspecting, reviewing, retrieving, and printing of transactions, messages, communications, postings, log-ins, recordings, and other uses of the systems, as well as keystroke capturing and other network monitoring technologies.

The City also may store copies of such data or communications for a period of time after they are created and may delete such copies from time to time without notice.