

For “in-person” meetings, persons who are not on the agenda but wish to address the governing body must register to speak at least 15 minutes prior to the start of the meeting. For Zoom meetings, the Mayor will canvas attendees for those wishing to speak. Time limits will be imposed. Written comments and/or questions to be addressed at the meeting, must be submitted to jimauxer@yahoo.com 24 hours before the meeting. Requests for copies of documents related to agenda items must be made in writing at least 24 hours in advance of the meeting, not during the meeting. NOTE: Council members are elected to represent citizens of the Corporation of Shepherdstown, please contact them regarding any questions or comments you may have about the agenda items. This Council follows Robert’s Rules of Order (Revised).

THE MEETING IS STREAMED ON THE TOWN’S FACEBOOK PAGE
“SHEPHERDSTOWN, WEST VIRGINIA”

TOWN COUNCIL MEETING AGENDA

Tuesday, November 8, 2022

6:30 p.m.

LOCATION: TOWN HALL

104 NORTH KING STREET

MASK WEARING IS OPTIONAL

1. Call to order
2. Approval of Town Council Meeting Minutes of October 11 and November 1 (not available), 2022
3. **Public Comment Period**
 - a. Persons who have registered to address Town Council.
4. **Visitors**
 - a. Annette Gavin Bates – Jefferson County Convention & Visitor’s Bureau
5. **Public Hearings**
 - b. Second reading and adoption of an ordinance to enact chapter 16, title 9 of the code of Shepherdstown accepting the donation of real property

6. Unfinished Business

- a. Event request - Christmas In Shepherdstown

7. Old Business

8. New Business

- a. General Fund Budget Revision #1
- b. TEVA Pharmaceutifal Industries Settlement Documents
- c. Use of ARPA Funds for Sewer Plant Improvement

9. Reports of Committees

A. Finance Committee

- 1. Meeting minutes of October 21, 2022
- 2. Recommendations:
 - a. Funding available for Town Administrator position with a salary of \$75,000 - \$85,000

B. Parking Committee

- 1. No meeting in October 2022
- 2. Recommendations: NONE

C. Police Committee

- 1. No meeting October 2022
- 2. Recommendations: NONE

D. Public Works Committee

- 1. Meeting minutes of October 2022- not available
- 2. Recommendations:
 - a. Amendment to 11-405 Driveways across sidewalks

E. Parks and Recreation Committee

- 1. Meeting minutes of October 2022- not available
- 2. Recommendations: NONE

F. Grants Committee

1. Meeting minutes of October 2022 – not available
2. Recommendations: NONE

11. Report of Commissions and Boards

A. Tree Commission

1. Meeting minutes of October 2022 - not available
2. Recommendations: NONE

B. Water and Sanitary Board

1. Meeting minutes of October 27, 2022 – not available
2. Recommendations: NONE

C. Historic Landmarks Commission

1. Meeting minutes of October 2022 – not available
2. Recommendations:

D. Planning Commission

1. Meeting minutes of October 2022 – not available
2. Recommendations: NONE

E. Board of Appeals

12. Mayor's Report

DRAFT
Shepherdstown Town Council Meeting Minutes
Tuesday, October 11, 2022
Town Hall
104 North King Street
6:30 p.m.
Mask Wearing is Optional
Also being streamed on the town's Facebook page "Shepherdstown,
West Virginia"

Present: Jim Auxer (Mayor), Lori Robertson (Recorder), Marty Amerikaner, Jenny Haynes, Chris Stroeck, Leah Rumpy, and Cheryl Roberts.

Absent: None

Staff: Town Clerk Amy Boyd, Director of Public Works Frank Welch, and Sergeant Jake Jeffries.

Visitors: Steve Pearson, Hali Taylor, Bob Keller, Frank Hill, Sally Brasher, Rosemary Nickerson, Lee Ann Warner, Phil Baker-Shenk, John Doyle, Sum Kemnitzer

Agenda Items 1 and 2-Call to order/approval of Town Council Minutes (vote required):

Call to order by Mayor Auxer at 6:29 pm.

Approval of the Town Council Meeting Draft Minutes of September 13, 2022.

C. Stroeck- move to approve Town Council Draft Minutes of September 13, 2022. Second by J. Haynes. No objections noted by the majority with C. Roberts abstaining citing she wasn't present. Motion carried.

Agenda Item 3 – Public Comment Period:

- a. Persons who have registered to address Town Council.

Agenda Item 4 - Visitors:

Visitor's comments, if any, are logged in under the specific agenda items.

a. Jay Hurley – Town Sign -

The sign is completed. It is an industrial looking sign to reflect the area of town that included iron and bricks. It has been 5-years in the making with a lot of volunteers. The letters and the eye are hand-carved with the pupil being glass. The sign will be lit up.

C. Roberts – move to accept the sign. Second by M. Amerikaner. No objections noted.

b. John Doyle – Amendment 2 Property Tax Modernization

There are no pros to this amendment. The WV constitution gives entities a portion of the personal property tax collected. Amendment 2 gives the legislature the authority to eliminate that tax. This raises \$500 million dollars. Legislatures are saying they will make up the money but aren't sure how. The legislature wants it to be a lure for big business coming to the state – it is more favorable to business and less favorable to individuals. He would like to see the Council vote to oppose Amendment 2.

S. Kemnitzer – asked about the cost of collection of these monies.

J. Doyle – no one has calculated it.

The other amendments are:

Amendment 1 – is a power grab by the legislature

Amendment 3 – says churches can incorporate

Amendment 4 – rulings by the state board of education would come under the oversight of the legislative body. He feels like all areas should be under the oversight committee.

Agenda Item 5 – Public Hearings:

- a. Second Reading of garbage ordinance Section 11-612, of Chapter 6 of Title 11, Entitled "Rate Schedule"

A. Boyd – Billing begins in December for the new rate. The notification will go out with the November bill. The notice will also go out on the email list.

J. Haynes – move to approve the Second Reading of garbage ordinance Section 11-612, of Chapter 6 of Title 11, Entitled “Rate Schedule”. Second by L. Robertson. No objections noted.

- b. First reading of an ordinance to enact Chapter 16, Title 9 of the Code of the Corporation of Shepherdstown accepting the donation of real property.

F. Hill – the Snyder’s own Lot 1, 1.726 acres. Since the 1950’s this land has been added to and/or subtracted from. The right-of-way is Mill St. from Lot 2 and the Potomac River. Town attorney, Chazz Printz, recommends to accept this donation of land. The land is designated as conservation with part of it is restricted to residential.

C. Stroeck – when we accept a gift like this, is there any research that’s done that may bring some kind of liability to the town?

F. Hill – there has never been a building on the property, it’s mostly a ravine. Nothing has ever been there except rocks and trees. Lot 2 has to sign off on any changes to Lot 1 that are expressed in the restrictions on the plat. Park benches could potentially be put there.

C. Stroeck – if we put benches there, would the easement suffice for traffic?

F. Hill – it is unrestricted, so yes.

- c. **L. Robertson – move to approve the First reading of an ordinance to enact Chapter 16, Title 9 of the Code of the Corporation of Shepherdstown accepting the donation of real property. Second by C. Stroeck. No objections noted.**

Agenda Item 6 – Unfinished Business:

- a. Christmas in Shepherdstown – update

J. Haynes – the kick-off is happening – we are working on the lights, the chili cook-off is a go, the bonfire is on, and the plans are in for decorating McMurrin Hall.

Agenda Item 7 – Old Business:

- a. None

Agenda Item 8 – New Business:

- a. Snyder land donation –
Refer to Public Hearings, b.

Agenda Item 9 – Mayor's Report:

- We have hired a new public works employee
- Public Works – the renovations of the Market House will fall under PW.
- Everyone has a copy of the Market House survey.
 - L. Rampy – what happens next?
Mayor – we need to see what renovations need to be done.
 - S. Stroeck – the person coming to look at the building can recommend. What will the use be, what repairs are needed are questions that need to be answered. Would be good to have a public hearing before the end of the year.
Mayor – the Town Council can deal with the survey questions. Once we get the recommendations, we can hold a special council meeting to discuss them. Many in the survey like a welcome center.
 - M. Amerikaner – what type of occupant do we want – as a town building?
Mayor – yes. How can the market House benefit the most people, and we need to think about the upkeep of the building. We can have a special meeting, a work session, the first week of November with no public comment, followed by other meetings to include public comments.
 - L. Rampy – think about the parameters as to whom we'd want to rent to.
- We made a \$6K donation to the Shepherdstown Fire Department
- Reminder – if doing business in town, whether inside or outside, you need a business license.
- Freedom's Run is 10/22
- Trick or treating is Oct. 31 from 6-8 p.m.
- BooFest – S. Pearson – many fun events happening for Halloween. An outdoor carnival at SU, Doggy costume parade,

pumpkin judging, thriller dance, Vampire's Ball, Haunted House and more.

- **Agenda Item 10 – Reports of Committees:**

A. Finance Committee:

1. Meeting minutes of September 23, 2022
2. Finance Reporting:
3. Recommendations
 - a. Increase Shepherdstown Public Library monthly donation
Mayor – the increase will start now and will go from \$900 to \$1800 beginning September 1, 2022.

L. Rampy – where does the money come from?

Mayor – the money comes from the general fund.

Chris Stroeck there was an updated memo circulated with new information including the history of the library and miscellaneous data. The decision was made as the mowing wished for could be donated.

**C. Roberts – move to approve the increase of the monthly donation to the Shepherdstown Public Library to \$1800.00.
Second by M. Amerikaner. No objections noted.**

B. Parking Committee:

1. No September 2022 meeting
2. Recommendations: None

C. Police Committee:

1. No September 2022 meeting
2. Recommendations: None

D. Parks and Recreation Committee:

1. Meeting minutes of September 2022
2. Recommendations:
 - a. Cullison Park walking path bid proposal
M. Amerikaner – P&R has received 3 bids for the walking path and would like to move forward with the lowest bidder who also has the greatest experience – Capitol Flexi-Pave for \$47,680.98.
C. Stroeck – has there been any insight from the neighbors?

M. Amerikaner – has spoken with one neighbor that had concerns and they are coming to terms with the path. There is still a concern about animal (groundhog) holes.

C. Roberts – the neighbors are not used to an increase in foot traffic in that park. The walking path meets the need to use our parks more.

Mayor – P&R has \$30K in their budget – we can accept it and send it back to Finance to procure the rest of the funds.

L. Robertson – move to accept the lowest bidder for the Cullison Park walking path. Second by C. Stroeck. No objections noted.

Chris Stroeck – move to approve this project contingent on Finance Committee approving the remaining funds. Second by J. Haynes. No objections noted

** L. Robertson stepped out for 2 minutes to use the restroom – all discussion stopped until she returned.

Chris Stroeck – any more discussion regarding public hearing about public restrooms?

Cheryl Roberts – one grant has expired and the second grant is to be discussed at the next meeting.

**C. Stroeck stepped out for 2 minutes to use the restroom – all discussion stopped until his return.

Mayor – asked P. Baker –Shenk to speak to the Comprehensive Plan meeting – He stated that they had a productive first meeting. The next meeting is November 2, and he will report to Council regularly.

E. Public Works Committee:

1. Meeting minutes of September 2022 – not available
2. Recommendations:
 - a. None

F. Path Advisory Committee

1. No meeting in September 2022

2. Recommendations:
 - a. None

G. Grants Committee

1. Meeting minutes of September 2022 – not available
2. Recommendations:
 - a. None
 - C. Stroeck – update – the Utility and Rental Assistance Grant can be extended for an additional year. One applicant met the criteria when first advertised.

Agenda item 11 – Report of Commissions, Authority and Boards:

1. Historic Landmarks Commission:

1. Meeting minutes of September 2022 – not available
2. Recommendations:
 - a. None

2. Planning Commission:

1. Meeting minutes of September 2022 – not available
2. Recommendations:
 - None

3. Tree Commission

1. Meeting minutes of September 2022 – not available
2. Recommendations:
 - a. None

4. Water and Sanitary Board:

- 1 –Meeting minutes of October 5, 2022 - not available
- 2 – Recommendations:
 - a. None

5. Board of Appeals

1. None scheduled.

**L. Robertson – move to adjourn at 8:03 p.m. Second by M. Amerikaner.
No objections noted.**

Draft Minutes respectfully submitted by L. Robertson, Recorder for the Corporation of Shepherdstown.

AN ORDINANCE TO ENACT
CHAPTER 16, TITLE 9 OF THE CODE OF SHEPHERDSTOWN
ACCEPTING THE DONATION OF REAL PROPERTY

THE SHEPHERDSTOWN TOWN COUNCIL ORDAINS:

Title 9 of the Code of Shepherdstown is hereby amended by adding Chapter 16, entitled "Donations of Real Property," to allow the donation of real property to the Corporation of Shepherdstown. Accordingly, Chapter 16, of Title 9 of the Code of Shepherdstown shall read as follows:

TITLE 9

Chapter 5 – Donations of Real Property

Section 3-501 – Snyder Donation:

For the purpose of approving acceptance of a gift of real property totaling 1.726 acres of land, more less, identified as Lot 1 of Kefauver Subdivision, as described on a plat entitled "Plat of Survey Showing Lots 1 & 2 Kefauver Subdivision," prepared by Appalachian Surveys, Inc., dated March 16, 1994, and revised on November 10, 1997, which is recorded in the Office of the Clerk of the County Commission of Jefferson County, West Virginia, in Plat Book 15, page 34, in Shepherdstown District from John W. Snyder and Hope Maxwell-Snyder.

WHEREAS, West Virginia Code Section § 8-12-1(5) empowers municipalities to accept gifts and grants;

WHEREAS, John W. Snyder and Hope Maxwell-Snyder (collectively, the "Grantors") own real property particularly described as Lot 1, containing 1.726 acres, more or less, and described on a Plat of Survey Showing Lots 1 & 2 Kefauver Subdivision, together with that certain permanent and perpetual access easement sixteen feet wide inside the southern boundary of Lot 2 Residue, and located in Shepherdstown Corporation, Jefferson County, West Virginia, ("Property");

WHEREAS, the Property is described in a deed dated September 9, 1998, and recorded in the Office of the Clerk of the County Commission of Jefferson County, West Virginia in Deed Book 915, at page 240, and is subject to such easements, covenants, and restrictions shown upon the aforesaid plat and in said deed; and

WHEREAS, the Property has been valued at \$157,000 as confirmed by a recent appraisal dated September 22, 2022; and

WHEREAS, the Grantors desire to convey the Property to the Town of Shepherdstown as a gift.

NOW, WHEREFORE, BE IT ENACTED BY THE TOWN COUNCIL AS FOLLOWS:

1. It is hereby found and determined that the gift of the Property is in the best interests of Shepherdstown.
2. The Town Council approves acceptance of the gift of fee simple title to the Property with covenants of special warranty, consisting of 1.726 acres of land, more or less, in Shepherdstown Corporation, Jefferson County, West Virginia, being more particularly described in a deed dated September 9, 1998, and recorded in the Office of the Clerk of the County Commission of Jefferson County, West Virginia, under the terms and conditions as may be negotiated between the Town Council, or their designee, and Grantors.
3. The Mayor is hereby authorized and directed to execute and deliver any and all papers, instruments, opinions, certificates, affidavits, and such other documents as might be required by tax regulations to acknowledge the donation, and to do or cause to be done any and all other acts and things necessary or proper for carrying out this Ordinance and receiving this gift.

First Reading: October 11, 2022

Second Reading: _____

Adopted: _____

Mayor

Recorder

Corporation of Shepherdstown



Event/Park Request Form

Applications and fees are due at least ninety (90) days prior to the event unless otherwise noted.

Any form of advertising of this event, prior to approval by Town Council, is done at applicant's own risk.

Please read and complete entire application. An incomplete application may result in denial or delay of request. The Corporation of Shepherdstown reserves the right to approve or deny any event request.

Organization:	Experience Shepherdstown
Contact Name:	Jenny Hayner
Mailing Address:	PO Box 329
City, State, Zip:	Shepherdstown, WV 25443
E-mail Address:	jnifryln9@aol.com
Daytime Phone:	304.279.8788
Evening Phone:	✓
Cell Phone:	✓

1.) Name and Complete Description of Event including location if other than one of our Parks: <i>attach on separate sheet if necessary</i> 2.) Has this event been held in Shepherdstown in the past?	Christmas in Shepherdstown King street, McMurran, German St.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, on a separate sheet, please provide event dates (last three years) and describe any scheduling conflicts with other events that occurred in prior years or potential conflicts for the current requested event</i>
3.) Is this a "one-time" event?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4.) Date and Time of Event: 11 / / 22 4a.) Set Up Time 11am 4b.) Tear Down Time 9pm	From: To: 5pm am/pm 9 am/pm Christmas Kickoff -

5.) Park Requested, if applicable:	<input type="checkbox"/> Bane-Harris \$100	<input type="checkbox"/> Cullison \$100	<input type="checkbox"/> Rumsey \$500	<input type="checkbox"/> Viola-Devonshire \$100
6.) Are street closures requested?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, please provide, on the attached map, streets that need to be closed. If having a parade, provide parade route. Alleys must be kept open. (No Exceptions)</i>			
7.) Is event open to the public?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
8.) What are the parking arrangements?	on street			
Please explain.	A lot and Jefferson Security lots.			
9.) Will entertainment be involved? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, give details w/# groups, type of music, time of performance(s) etc. See Noise Ordinance</i>	Any entertainment must be approved by the Town Council. <input type="checkbox"/> Live Band <input type="checkbox"/> DJ <input type="checkbox"/> Radio/CD Player <input checked="" type="checkbox"/> Other: Explain Jamie Welsh will play music. Hook up sound for mayor and Mrs. Claus.			
10.) Will other equipment be used? (i.e. generator, tents, inflatables, etc.) If yes, give details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
11.) Are you a non-profit organization? <i>If yes, provide certification of non-profit status.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
12.) Will vendors be at the event? <i>If yes, give details including complete list of vendors and contact information.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
13.) Will event participants be charged a fee? <i>If yes, what is the cost?</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
14.) Will admission be charged for the event? <i>If yes, what is the cost?</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Cost _____			
15.) Number of people expected to attend:	<input type="checkbox"/> less than 50	<input type="checkbox"/> 51-100	<input type="checkbox"/> 101-150	<input checked="" type="checkbox"/> more than 150
16.) Name & contact info. for two (2) people with authority that will be present at event:	Name: <u>Jenny Hayner</u> Name: <u>Judy Shepherd</u>		Phone: <u>304 279 8788</u> Phone: <u>304 279 3806</u>	
17.) Check any Town assistance needed:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Police	<input checked="" type="checkbox"/> Public Works	
	<input type="checkbox"/> Recycling	<input type="checkbox"/> Other		
18.) Will alcoholic beverages be served?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<i>If yes, the Shepherdstown Open Container Ordinance must be suspended by action of the Town Council for this day's event.</i>	<i>If yes, you must contact the WV Alcohol Beverage Control Commission to obtain a "one day" license.</i>			

19.) How will this event benefit
Shepherdstown?

It brings the season - the magic. It always
brings folks to shop, dine, and stay in
our amazing little town!

Requirements:

- All event requests must be applied for at least 90 days prior to the event date.
- For park events, notification of the event must be provided, in writing, to all neighbors within two blocks of the event location (a copy of this notification must be provided to the Town)
- If this is a parade, walk or run, give details including map of route to be taken.
- General liability insurance coverage of no less than one million dollars (\$1,000,000) reflecting the Corporation of Shepherdstown as additionally insured.
- If assistance from the Police or Public Works Department is needed for the event, you will be responsible for contacting the respective departments.
- Payment of costs incurred during the event must be paid within one week following the event (i.e. Assistance from the Police Department or Public Works Department).
- All required information must be submitted at least two weeks prior to the Town Council meeting.

Corporation of Shepherdstown

It is hereby agreed and understood that _____ is reserved, as specified, for the use of the above named organization and/or individual. The Facility reserved is subject to inspection by any authorized representative of the Corporation of Shepherdstown in order to assure proper use of Town property. This permit must be in the possession of the organization and/or individual to whom it is issued and shown upon request to any authorized Town Official.

The organization and/or individual assumes personal liability and responsibility for any and all costs of cleanup of the premises, loss, breakage, damage to or removal of Town property and further assumes liability and responsibility for the conduct and good order of the group and its invitees and guests.

The organization and/or individual shall be responsible for any and all loss, damage or injury to any and all personal property that it or its agents, representatives, invitees or guests, may bring to, store at, or leave at the facility, and shall indemnify and hold harmless the Corporation of Shepherdstown and any department, agent, official and/or employee thereof for any personal injury incurred during, or as a result of such use. The organization and/or individual further agrees to abide by all procedures, policies, and rules governing use of the above-mentioned facility.

☒ I have read and agree to these responsibilities.

Signature of Organization and/or Individual: _____

Date: 10-20-22

Any individual under the age of 21 must have the signature of a parent or guardian who shall assume any and all responsibility and liability as set forth above and the person signing must be in attendance at the rental event.

Parent/Guardian: _____

Date: _____

Printed Name: _____

Phone: _____

PLEASE NOTE APPROVAL IS REQUIRED FOR USE OF THE PARK FACILITIES. Once approved, this permit will be issued.

FOR OFFICE USE ONLY

Rental Fee: \$ _____ <input type="checkbox"/> Cash	<input type="checkbox"/> Denied
Date Paid: _____ <input type="checkbox"/> Check	
<input type="checkbox"/> Approved	Comments:
Approved by: _____	_____
Title: _____ Date: _____	_____

King Street closure for Christmas in Shepherdstown Bonfire.
November 25, 2022 German St to Old Queen Alley

Thursday (Nov 24) signs out on parking meters.
SFD will start setup with blocks and metal sheets at 12
1-3 setup wood delivery
Fire will be start around 3
Smores at 5 and continue to maintain fire until 9
Everything should be cleanup by 10pm

German Street Closed for Santa Arrival
Church to Princess for the SFD fire truck to bring in Santa. 6-7

6- Mrs. Claus will arrive with grinch and whoos
620- Mayor's Speech
630- Santa Arrives
Kids rush to steps of McMurrin so streets should clear before 7.

Thank you for all that you do to help this tradition special. WE
really appreciate it.

From: Shellie Humphrey
Sent: Wednesday, October 19, 2022 1:11 PM
To: Beverly Bennett
Subject: RE: Budget revisions

First, I need you to open the file you sent me and remove the information from the tab 'ADD REVENUES' and from the tab 'ADD EXPENDITURES' Those tabs are only to be used if all the available space on the 'BUDGET REVISION' tab has been used.

After that has been corrected, council will need to review/approve the budget revision during an open meeting. Please complete the Budget Revision Resolution form, so we know how each council person voted.

Sign the approved revision form and submit both the revision form and the Budget Revision Resolution form to us, at lgs@wvsao.gov for processing. Once approved we will email the approved (signed by our office) budget revision back to you.

Let us know if we can be of further service to you.

Shellie Humphrey, CPA, AFI, CGFM
Budget-Finance Specialist
Local Government Services
West Virginia State Auditor's Office
200 West Main Street
Clarksburg, WV 26301
Phone 304-627-2415 x5119
Fax 304-340-5090
Alternate phone 304-558-2261x5119

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From: Beverly Bennett <accounting@shepherdstown.us>
Sent: Wednesday, October 19, 2022 11:59 AM
To: Shellie Humphrey <Shellie.Humphrey@wvsao.gov>
Subject: Budget revisions

External Email: Please use caution when clicking embedded hyperlinks or opening attachments. If you suspect this email of containing malicious links or attachments immediately report this email with the report phishing button.

Please review the attachments that I filled out to add revenues and expenditures to the budget revisions. Please let me know the next steps. Thank you.

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5114
 Fax: 304-340-5090
 Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER

Fiscal Year

Ending: _____

Fund: _____

Revision Number: _____

Pages: 1

CORPORATION OF SHEPHERDSTOWN

GOVERNMENT ENTITY

Person To Contact Regarding Request:

Name: Beverly BennettPhone: 304-876-2589

Fax: _____

Email: bennett@shepherdstown.us104 N. King Street

STREET OR PO BOX

Shepherdstown

CITY

25443

ZIP CODE

Municipality

Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
296	Restricted Fund Balance	30,000	250,763		280,763
297	Committed Fund Balance	7,061	3,851,136		3,858,197
298	Assigned Fund Balance		317,574		317,574
299	Unassigned Fund Balance	80,000	2,509,659		2,589,659
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES)

6,929,132

Explanation for Account # 378, Municipal Specific: _____

Explanation for Account # 369, Contributions from Other Funds: _____

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
975	General Government	21,000	3,851,136		3,872,136
976	Public Safety	54,023	250,763		304,786
977	Street and Transportation	52,500	317,574		370,074
978	Health and Sanitation	147,000	2,509,659		2,656,659
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures

6,929,132

APPROVED BY THE STATE AUDITOR

BY:

Deputy State Auditor, Local Government Services Division

Date

AUTHORIZED SIGNATURE
OF ENTITYAPPROVAL
DATE

RESOLUTION

At a regular session of the municipal council, held
(Month, day and year) _____, _____, the
following order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) of the
(Town or City of) _____. The following
resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex
officio chief inspector of public offices the municipal council
does hereby direct the budget be revised PRIOR TO THE EXPENDITURE
OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT
APPROPRIATION CURRENTLY EXISTS, as shown on budget revision number
_____, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by
_____, and duly seconded by _____
the vote thereon was as follows:

_____	<u>Yes or No</u>
_____	<u>Yes or No</u>
_____	<u>Yes or No</u>
_____	<u>Yes or No</u>
_____	<u>Yes or No</u>

WHEREUPON, _____, declared said resolution
duly adopted, and it is therefore ADJUDGED and ORDERED that said
resolution be, and the same is, hereby adopted as so stated above,
and the _____ is authorized to fix his
signature on the attached "Request for Revision to Approved
Budget" to be sent to the State Auditor for approval.

OLD Corporation of Shepherdstown

Balance Sheet
As of June 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
100.00 Housing Authority Checking 9559	1,544.08
101C Coal Severance Checking 6208	17,443.30
GENERAL FUNDS BANKING	0.00
101.011 General Operating Funds 6209 - \$2,509,659 Unassigned	4,905,248.00
Reserved Portion 6209 - \$3,851,136 Committed	-3,851,136.03
Restricted Portion 6209	-53,699.93
Total 101.011 General Operating Funds 6209	1,000,412.04
101.04 DR/CR Revenue Account-All Funds 8818	260,563.01
DR/CR Acct-All Funds-Cust Dep	
Customer Deposit Funds	9,768.27
Total DR/CR Acct-All Funds-Cust Dep	9,768.27
DR/CR Acct-All Funds-Operating	101,268.66
Total 101.04 DR/CR Revenue Account-All Funds 8818	371,599.94
101.041 DR/CR Acct-All Funds-O/S Items	0.00
101.05 Cash Accounts	0.00
101.54 Cash in Transit (outside Fund)	0.00
101.543 Due to/from Sewer	0.00
Total 101.54 Cash in Transit (outside Fund)	0.00
Total 101.05 Cash Accounts	0.00
101.09 PoliceDR/CR Acct-all 6798	37,187.79
101.092 DR/CR Police Revenue Account	129,348.77
Total 101.09 PoliceDR/CR Acct-all 6798	166,536.56
102 Global (was WSG) 6039	958,303.70
102.01 Global Customer Deposits	0.00
106 Petty Cash	
106.01 Petty Cash Till-Town Hall	100.00
106.02 Petty Cash Till-Police Dept.	100.00
106.03 Change Fund-Billing Clerk	200.00
Total 106 Petty Cash	400.00
General Clearing Acct	0.00
Payroll Checking 0471	13,812.95
Total GENERAL FUNDS BANKING	2,511,065.19
RESERVED FUNDS BANKING 6209	
100.020 Video Lottery NT (Premier)	
Capital Funds-Infrastructure	0.00
Operating Funds (Interest)	0.00

OLD Corporation of Shepherdstown

Balance Sheet

As of June 30, 2022

	TOTAL
Total 100.020 Video Lottery NT (Premier)	0.00
101.010 Funds Reserved for OPEB ARC	0.00
101.020 Video Lottery NT (JSB)	
VL NT Cap-Infrastructure-ALL	835,967.90
VL NT-Cap. Public Works Equip	6,568.00
VL NT-Capital-Parks Improve.	0.00
Parks Capital Improvements	0.00
Riverside Park Project Fund	0.00
Rumsey Park Project Fund	0.00
Total VL NT-Capital-Parks Improve.	0.00
VL NT-Capital-Police Equip.	35,582.47
VL NT-Capital-Sanitation	0.00
VL NT-Capital-Town Bldg/Impr	0.00
VL NT-Capital-Town Land	0.00
VL NT-Operating Cash	2,213,606.98
VL NT-Relocation Exp. Fund	0.00
VL NT-Sidewalks	40,000.00
VL-NT-Cap.-Tobacco Whs Impr.	86,132.12
Total 101.020 Video Lottery NT (JSB)	3,217,857.47
101.021 Video Lottery LVL- Operating	0.00
VL LVL-Operating Cash	29,747.61
Total 101.021 Video Lottery LVL- Operating	29,747.61
101.022 Video Lottery-Table Games	
VL-Table Games-All	488,530.95
Total 101.022 Video Lottery-Table Games	488,530.95
101.025 Gen. Funds for Capital Exp.	
Capital-Garbage Truck	0.00
Capital-Garbage Vehicles/Equip.	0.00
Capital-Police Vehicles/Equip	0.00
Capital-Publ Work Vehicle/Equip	0.00
Capital-Streets Vehicles/Equip.	0.00
Total 101.025 Gen. Funds for Capital Exp.	0.00
101.07 Contingency Fund	
Contingency Fund	115,000.00
Total 101.07 Contingency Fund	115,000.00

OLD Corporation of Shepherdstown

Balance Sheet
As of June 30, 2022

	TOTAL
Total RESERVED FUNDS BANKING 6209	3,851,136.03
RESTRICTED FUNDS BANKING	
101.03 Corp Operating Account (JSB) 6209	
101.031 Grant Funds-Other Grants	14,900.00
101.037 JC Bike Path Project Funds	2,731.48
101.038 Bike Rack Fund	0.00
101.039 Oil and Gas Tax	36,068.45
Total 101.03 Corp Operating Account (JSB) 6209	53,699.93
101.040 Lighting 2728	4,586.61
101.2 Recycling Grant	0.00
103 Customer Deposit Accounts 3194	94,488.06
Customer Dep. Checking Exp	0.00
Ckg-Cash-Customer Dep Funds/Int	0.00
Customer Deposit Funds	9,550.02
Customer Deposit Interest	3,265.42
Total Ckg-Cash-Customer Dep Funds/Int	12,815.44
Total Customer Dep. Checking Exp	12,815.44
Total 103 Customer Deposit Accounts 3194	107,303.50
104 Christmas in Shep. (JSB)	0.00
105 Police Dept. Equip. Fund (JSB) 4986	11,149.39
107 Hotel/Motel Account (JSB)	
107.01 Parks & Recreation Hotel/Motel 5985	7,801.41
107.011 Parks-General Budget	66,222.54
107.012 Parks-Set Aside Funds-Grants	0.00
107.013 Parks-Equipment Fund	0.00
107.014 Parks-Skate Park Fund	0.00
107.015 Parks-Reserved for OPEB ARC	0.00
107.016 Parks-Parks Capital Fund	0.00
107.017 Parks-Fitness Park Grant Funds	0.00
Total 107.01 Parks & Recreation Hotel/Motel 5985	74,023.95
107.02 Visitors Bureau	0.00
Total 107 Hotel/Motel Account (JSB)	74,023.95
Total RESTRICTED FUNDS BANKING	250,763.38
Special Fund	
073 ARPA 8097	427,573.96
Total Special Fund	427,573.96
Total Bank Accounts	\$7,059,525.94

Assigned → used \$ 317,574

OLD Corporation of Shepherdstown

Balance Sheet

As of June 30, 2022

	TOTAL
Accounts Receivable	
General Funds A/R	
108 Other Accrued Receivables	
108.01 NSF Check Receivables	0.00
108.02 Loans to Other Funds	
Water Dept-Video Lottery Funds	0.00
Total 108.02 Loans to Other Funds	0.00
108.03 Refunds/Reimb Receivable	0.00
108.04 A/R - Police Contractual Detail	0.00
108.05 A/R - Tent Use Receivable	0.00
108.06 A/R - Other Reimb. Receivable	0.00
108.07 A/R-Insurance Claims Receivable	0.00
108.09 A/R - FEMA Reimbursement	0.00
108.10 A/R - Grant Fund Rec. - Covid19	0.00
108.11 Petty Cash Receivables	0.00
108.12 Employee Advances	0.00
108.13 Other Receivables	0.00
108.14 Police Dept. Appeal Bond	0.00
108.16 Short-Term Loans Receivable	
A/R Loan to Shep Day Care Inc.	0.00
Total 108.16 Short-Term Loans Receivable	0.00
108.17 W/C Premium refund due	0.00
Total 108 Other Accrued Receivables	0.00
109 Accrued Taxes Receivable	
109.01 Accr. Rec.-All Other Revenues	241,382.11
109.02 Accru Rec.-W/S Utility Tax-All	2,261.24
109.03 Deferred Property Taxes Rec.	17,281.79
Total 109 Accrued Taxes Receivable	260,925.14
111 Garbage Billing	
111.01 Garbage Billing-All	16,956.85
111.02 Recycling Billing-All	3,635.54
111.03 Allowance for Doubtful Accounts	-2,000.00
Total 111 Garbage Billing	18,592.39
112 Note Receivable	
Shep Hist. Commission Note Rec.	0.00
Total 112 Note Receivable	0.00
Total General Funds A/R	279,517.53
Total Accounts Receivable	\$279,517.53

OLD Corporation of Shepherdstown

Balance Sheet As of June 30, 2022

	TOTAL
Other Current Assets	
202C Accrued Receivables Coal	2,020.53
Other Current Assets	
112.01 Prepaid Expenses	0.00
Computer Lease Prepay-last mo	0.00
Overpayment Credit	0.00
Prepaid Commercial Insurance	0.00
Prepaid Expenses-Other	50,667.78
Prepaid Flood Insurance	0.00
Prepaid I/T Services	0.00
Prepaid Pest Control	0.00
Prepaid Surety Bond (Mayor)	0.00
Total 112.01 Prepaid Expenses	50,667.78
112.011 Tobacco Warehouse	5,261.00
112.02 Supplies & Materials Inventory	5,194.47
112.04 Adjustment Account	0.00
112.05 Auditor's Adjusting Asset Acct	0.00
112.06 Escrow Account	
Escrow Account for Land	0.00
Total 112.06 Escrow Account	0.00
112.07 Workers Comp Deposit	4,551.48
112.08 Vendor credit	0.00
112.09 Deferred Grant Expense	
09-10 Grant 09LEDA1234 (\$3000)	0.00
Total 112.09 Deferred Grant Expense	0.00
112.10 Other Deferred Expenses	0.00
Total Other Current Assets	65,674.73
Undeposited Funds	1,513.95
Total Other Current Assets	\$69,209.21
Total Current Assets	\$7,408,252.68

OLD Corporation of Shepherdstown

Balance Sheet As of June 30, 2022

	TOTAL
Fixed Assets	
General Fixed Assets (Gov-Wide)	
Accumulated Depr.	
131.10 Accum. Depr.-Buildings	
131.101 Accum Depr-Bldgs-Gen Gov.	-1,007,930.85
131.105 Accum Depr-Bldgs-Culture & Rec	-33,085.94
Total 131.10 Accum. Depr.-Buildings	-1,041,016.79
132.10 Accum. Depr.-Other Improvements	
132.101 Accum Depr-Gen Gov-Other Impr	-8,425.58
132.105 Accum Depr-Culture/Rec-Oth Impr	-15,871.17
Total 132.10 Accum. Depr.-Other Improvements	-24,296.75
133.10 Accum. Depr.-Equipment	
133.101 Accum Depr-Gen Gov-Equipment	-221,252.35
133.102 Accum Depr-Public Safety-Equip	-254,275.45
133.103 Accum Depr-Streets/Trans-Equip	-97,812.99
133.104 Accum Depr-Health/Sanit-Equip	-234,939.59
Total 133.10 Accum. Depr.-Equipment	-808,280.38
136.10 Accum Depr-Infrastructure	
136.101 Accum Depr-Street/Sidewalk Orig	-976,050.00
136.102 Accum Depr-Street/Sidewalk Impr	-436,903.51
Total 136.10 Accum Depr-Infrastructure	-1,412,953.51
Total Accumulated Depr.	-3,286,547.43
Construction in Progress	
131.01 CIP-Gen Gov. Bldg/Impr.	
New Town Hall-C.I.P.	0.00
Total 131.01 CIP-Gen Gov. Bldg/Impr.	0.00
136.03 CIP-Infrastructure	
Milling & Paving (#1) CIP (VL)	566.66
New St Storm Drainage (VL) CIP	4,936.36
Streetscape C.I.P. (VL & Grant)	0.00
UG Electric C.I.P.	0.00
Total 136.03 CIP-Infrastructure	5,503.02
Total Construction in Progress	5,503.02
Fixed Assets	
130 Fixed Assets-Land	
130.01 Land-General Government	343,419.11
130.05 Land-Culture & Recreation	550,835.00

OLD Corporation of Shepherdstown

Balance Sheet
As of June 30, 2022

	TOTAL
Total 130 Fixed Assets-Land	894,254.11
131 Fixed Assets-Buildings	
131.01 Buildings-General Government	3,132,473.79
131.05 Buildings-Culture & Recreation	82,500.00
Total 131 Fixed Assets-Buildings	3,214,973.79
132 Fixed Assets-Other Impr.	
132.01 Other Impr-General Government	9,960.00
132.05 Other Improvements-Parks	34,645.00
Total 132 Fixed Assets-Other Impr.	44,605.00
133 Fixed Assets-Equipment	
133.01 Equipment-Gen. Gov.(Pub. Works)	341,718.77
133.02 Equipment-Public Safety	351,046.20
133.03 Equipment-Streets & Trans.	152,798.21
133.04 Equipment-Health & Sanitation	462,474.75
Total 133 Fixed Assets-Equipment	1,308,037.93
136 Fixed Assets-Infrastructure	
136.030 Streets/Sidewalk-Original Asset	970,546.98
136.031 Streets/Sidewalk-Improvements	2,255,092.20
136.04 Fised Assets Undistributed	37,021.91
Total 136 Fixed Assets-Infrastructure	3,262,661.09
Total Fixed Assets	8,724,531.92
Total General Fixed Assets (Gov-Wide)	5,443,487.51
Total Fixed Assets	\$5,443,487.51
Other Assets	
Other Assets	
187 Amt to be Provided-Cap Lease	
187.01 Capital Lease-Equipment	0.00
Total 187 Amt to be Provided-Cap Lease	0.00
Total Other Assets	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$12,851,740.19

OLD Corporation of Shepherdstown

Balance Sheet

As of June 30, 2022

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
244.01 General Fund Payable - Payroll	0.00
General Funds A/P	
201 Accounts Payable, Vendor	356,821.04
202 Accrued Payables	0.00
Total General Funds A/P	356,821.04
Total Accounts Payable	\$356,821.04
Credit Cards	
213 Purchase Card Payable	69,616.78
Total Credit Cards	\$69,616.78
Other Current Liabilities	
140.01 DO-RHBT Payments Subsequer	-24,060.26
140.02 DO - Change in Proportionate	-16,430.00
200.02 EVCF Endowment Fund	-37,496.10
2105 MD Withholding Payable	0.00
250.1 Net OPEB Liability	262,044.00
260 Accrued Compensated Absences	45,929.73
280.1 DI-Different Expected/Actual I	3,813.00
280.2 DI-Difference Proj/Actual Earn	4,911.00
280.3 DI-Changes/Differences Prop. S	15,979.00
280.4 DI - Changes in Assuptions	25,685.00
290.5 Restricted for Equipment	3,731.48
292.2 PPA-Beginning OPEB Liability	-276,168.79
292.3 PPA-2017 RHBT Payment	-34,989.00
292.4 PPA-Beginning Net OPEB Obligati	313,932.00
941 Payable	0.00
Christmas Club	0.00
Due to/from Sewer	565,232.72
Due to/from Water	-10,771.50
Gen Fund Other Current Liab.	
219 Compensated Absences	0.00
220 Accrued Wages & Taxes Payable	2,671.45
235 Customer Dep Funds/Int Payable	0.00
Checking-Cust Dep Funds/Int Pay	0.00
Customer Dep. Funds Payable	20,171.50
Customer Dep. Interest Payable	3,325.55

OLD Corporation of Shepherdstown

Balance Sheet

As of June 30, 2022

	TOTAL
Total Checking-Cust Dep Funds/Int Pay	23,497.05
Total 235 Customer Dep Funds/Int Payable	23,497.05
236 DR/CR-All Funds-Cust Dep Pay	0.00
Customer Deposit Funds Payable	0.00
Customer Deposit Int. Payable	0.00
Total 236 DR/CR-All Funds-Cust Dep Pay	0.00
238 Unearned Revenue Payable	0.00
239 Deferred Revenue	32,201.80
239.1 Deferred Revenue - Other	-47,017.27
Deferred Billing revenue-DR/CR	0.00
Deferred Business License	0.00
Deferred Gas & Oil Severance	0.00
Deferred Property Tax Revenue	14,815.47
Deferred Revenue Note Rec-S H C	0.00
Total 239 Deferred Revenue	0.00
240 Other Current Liabilities	
Appeal Bonds-Police court	-100.00
Board of Appeals Fee Bond	200.00
Chr. in Shep.-Due to Gen Fund	0.00
Payable for Land Condemnation	0.00
Total 240 Other Current Liabilities	100.00
241 Payroll Liab (Int Svc Fund)	0.00
244 Unreceipted Cash (W/S/G Dept)	0.00
245 Advance payment for Land Sale	0.00
246 Due to Other Funds	0.00
250 PEIA OPEB ARC Accrued Liability	0.00
Total Gen Fund Other Current Liab.	26,268.50
Payroll Liabilities (FBMC)	5,191.72
2107 Aflac Payable	-940.77
Child Support	475.38
Dental/Vision Payable	0.00
Garnishments	165.50
Life Insurance Payable	0.00
VALIC Retirement Payable	6,638.31
Total Payroll Liabilities (FBMC)	11,530.14
Total Other Current Liabilities	\$879,140.92
Total Current Liabilities	\$1,305,578.74

OLD Corporation of Shepherdstown

Balance Sheet

As of June 30, 2022

	TOTAL
Long-Term Liabilities	
General Long Term Debts	
210 Capital Leases Payable	
210.01 Cap. Lease Payable-Equipment	
Cap. Lease-Back Hoe	0.00
Cap. Lease-Dump Truck	0.00
Cap. Lease-Pickup Truck (2003)	0.00
Cap. Lease-Skid Loader/sweeper	0.00
Cap. Lease-Train Station HVAC	0.00
Total 210.01 Cap. Lease Payable-Equipment	0.00
Total 210 Capital Leases Payable	0.00
Total General Long Term Debts	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$1,305,578.74
Equity	
300 Opening Fund Balance Equity	0.00
390 Retained Earnings Coal	11,149.49
Fund Balance	
290 Investment in Gen. Fixed Assets	5,466,470.38
Total Fund Balance	5,466,470.38
Fund Balance Housing	39,013.87
Net Assets (GL#298)	4,680,644.52
Net Income	1,348,883.19
Total Equity	\$11,546,161.45
TOTAL LIABILITIES AND EQUITY	\$12,851,740.19

Amy Boyd

From: Chazz Printz <cprintz@bowlesrice.com>
Sent: Wednesday, October 26, 2022 9:52 PM
To: Amy Boyd
Cc: Jim Auxer
Subject: FW: TEVA Pharmaceuticals Settlement Documents
Attachments: TEVA Pharmaceutical Industries Settlement Documents.pdf

Amy-

I have reviewed the TEVA settlement documents. This is another opioid litigation settlement that will benefit the State of W. Va. with trickle down to the local governments. Even though Shepherdstown was not part of the litigation, it will benefit in some way from this settlement by becoming a "Participating Local Government" by executing and returning the Election and Release Form, which is at pp. 3-5 of the attached pdf. I have no objection to or reservation about the Town's execution of this form, thereby making it eligible to receive some funds. This matter should be placed on the agenda for the next Council meeting, and Council should vote on whether to authorize the Mayor to execute and return the Election and Release Form. By signing and returning the form, Shepherdstown of course waives all claims it would have had against TEVA.

A few other comments: No money will flow to the State and local governments unless there is nearly full participation, actually 96%, in three categories before TEVA is obligated to pay the settlement funds in annual installments through year 2036. Also, former circuit judge Christopher Wilkes will be administering the settlement funds.

There is a lot of legalese in the settlement documents. If you or any member of Council has questions, please call or email.

Chazz

Charles F. Printz, Jr.

Bowles Rice LLP
cprintz@bowlesrice.com
101 S. Queen Street | Martinsburg, WV 25401
Tel: (304) 264-4222 | Fax: (304) 267-3822
Bio | vCard

Bowles Rice

CONFIDENTIAL AND PRIVILEGED: This e-mail is confidential and privileged, and intended only for the review and use of the addressee(s). If you have received this e-mail in error, please notify the sender at (304) 264-4222 or by e-mail at cprintz@bowlesrice.com. Thank you.

From: Amy Boyd <clerk@shepherdstown.us>
Sent: Monday, October 24, 2022 8:58 AM
To: Chazz Printz <cprintz@bowlesrice.com>
Subject: Settlement Documents

Chazz:

For your review and comment.

TEVA PHARMACEUTICAL INDUSTRIES

SETTLEMENT DOCUMENTS

PATRICK MORRISEY
ATTORNEY GENERAL

PHYSICAL ADDRESS:
1900 Kanawha Blvd., East
State Capitol Complex
Building 6, Suite 401
Charleston, WV 25305

MAILING ADDRESS:
P.O. Box 1789
Charleston, WV 25326-1789

E-Mail: consumer@wvago.gov
<http://www.wvago.gov>



**STATE OF WEST VIRGINIA
OFFICE OF THE ATTORNEY GENERAL**

Consumer Protection
and Antitrust Division
(304) 558-8986
Consumer Hotline
1-800-368-8808
Preneed Funeral Services
(304) 558-8986
Senior Protection Hotline
(304) 558-1155
Facsimile (304) 558-0184

RE: Teva Pharmaceutical Industries Ltd. Settlement

Dear Mayor/County Commissioner:

Recently, your community elected to participate in the West Virginia First Memorandum of Understanding ("MOU"), announced earlier this year, which sets out how settlement and judgment dollars from opioid supply chain participants will be allocated among the State and its communities. With your help, West Virginia is now poised to make a meaningful impact on abating the opioid epidemic through a combination of direct payments to local communities, the State, and a non-profit, non-stock foundation created to fund statewide opioid abatement under the MOU. I am grateful for your community's decision to support the MOU.

My office recently announced a statewide settlement with Teva Pharmaceutical Industries Ltd., an opioid manufacturer ("Teva Settlement"). Under the terms of the settlement, Teva will pay the State \$83.3 million dollars and provide naloxone hydrochloride nasal spray (4 mg) to the State for a period of 10 years, valued at \$27 million dollars. The Teva Settlement is a major milestone for West Virginia and will provide much-needed abatement dollars to communities throughout the state. We now ask for your assistance in finalizing this settlement through execution of an election and release form.

Under the settlement, participating local governments who execute an election and release form are eligible for direct payments from the amount set aside for remediation. For the Teva Settlement, 72.5% goes to the West Virginia First Abatement Fund and a minimum of 24.5% goes to local governments.

Attached you will find a copy of the executed Teva Settlement Agreement with a list of exhibits and a West Virginia Local Government Election and Release form. Copies of the exhibits to the Teva Settlement Agreement are not enclosed, but may be downloaded at the following sharefile link: <https://wvago.sharefile.com/d-s9ad346e24f2648a39b573a8c6af98eb5>. Should you have difficulty accessing the documents via the sharelink, please contact our office and we will forward copies by regular mail.

In order to ensure that your community receives the maximum benefit under the Teva Settlement, **please have your council/commission vote on the Teva settlement terms and, if your community supports this agreement, return the executed West Virginia Local Government Election and Release Form to my office no later than October 29, 2022** using the following address:

Via mail or email to:

Attn: Paula Price
Office of the West Virginia Attorney General
P.O. Box 1789
Charleston, WV 25326
Paula.J.Price@wvago.gov

If you have questions, please contact Ann Haight or Abby Cunningham at our Consumer Protection Division, 304-558-8986.

Sincerely,

A handwritten signature in blue ink that reads "Patrick Morrissey".

Patrick Morrissey
Attorney General

West Virginia Local Government Election and Release Form

Local Government:	Shepherdstown
Authorized Official:	Arthur J. Auxer III
Address 1:	PO Box 248
Address 2:	
City, State, Zip:	Shepherdstown WV 25443
Phone:	304-874-8605
Email:	jimauxer@yahoo.com

The Local Government identified above, in order to obtain and in consideration for the benefits provided to the Local Government pursuant to the Teva West Virginia State-Wide Opioid Settlement ("Teva Agreement"), and acting through the undersigned authorized official, hereby elects to participate in the Teva Agreement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Local Government is aware of and has reviewed the Teva Agreement, understands that all terms in this Participation Form have the meanings defined therein, and agrees that by signing this Participation Form, the Local Government elects to participate in the Teva Agreement and become a Participating Local Government as provided therein.
2. The Local Government shall, within 7 days of the execution of this Participation Form, secure the dismissal with prejudice of any Released Claims that it has filed.
3. The Local Government agrees to the terms of the Teva Agreement pertaining to Local Governments as defined therein.
4. By agreeing to the terms of the Teva Agreement and becoming a Releasor, the Local Government is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the effective date.
5. The Local Government agrees to use any monies it receives through the Teva Agreement solely for the purposes provided therein.
6. The Local Government submits to the jurisdiction of the panel overseeing the mass litigation proceeding captioned *In re: Opioid Litigation*, Civil Action No. 19-C-9000, in the Circuit Court of Kanawha County, West Virginia, for resolving disputes to the extent provided in the Teva Agreement.
7. The Local Government has the right to enforce the Teva Agreement as provided therein.
8. The Local Government, as a Participating Local Government, hereby becomes a Releasor for all purposes in the Teva Agreement, and along with all departments, school districts, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the

foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Local Government hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Teva Agreement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Local Government to release claims. The Teva Agreement shall be a complete bar to any Released Claim.

9. The Local Government hereby takes on all rights and obligations of a Participating Local Government as set forth in the Teva Agreement.
10. In connection with the releases provided for in the Teva Agreement, each Local Government expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of the State or principle of common law which would exclude from the scope of the Released Claims any Claims that a Releasor does not know or suspect to exist in the Releasor's favor as of the Effective Date that, if known by the Releasor, would have materially affected the State's or any Participating Local Government's decision to provide the general release contemplated by this Section VII.C. A Releasor may thereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but the State (for itself and its Releasors) and each Participating Local Government (for itself and its Releasors) expressly waive and fully, finally, and forever settle, release and discharge, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the State's decision to enter into the Agreement or the Participating Local Governments' decision to participate in the Agreement.
11. Nothing herein is intended to modify in any way the terms of the Teva Agreement, to which Local Government hereby agrees. To the extent this Participation Form is interpreted differently from the Teva Agreement in any respect, the Teva Agreement controls.
12. This Participation Form is conditioned on the Local Government identified above entering into the *West Virginia First Memorandum of Understanding*, which governs the allocation of the opioid settlement funds made under the Teva Agreement. The *West Virginia First Memorandum of Understanding* is specific to and only pertains to the Teva Agreement. The effective date of this Participation Form shall be the date on which the State and the Local Government identified above enter into a *West Virginia First Memorandum of Understanding*. In the event that the State does not enter into a *West Virginia First Memorandum of Understanding* with the Local Government identified above, this Participation Form shall be null and void and shall confer no rights or obligations on the State, the Released Entities, or the Local Government.

I have all necessary power and authorization to execute this Participation Form on behalf of the Local Government.

Signature: _____

Name: _____

Title: _____

Date: _____

TEVA/WEST VIRGINIA STATE-WIDE OPIOID SETTLEMENT AGREEMENT

I. OVERVIEW

This Agreement sets forth the terms and conditions of a West Virginia State-wide Opioid Settlement including entry of a Consent Judgment (hereinafter, "Consent Judgment") between and among the State (defined herein) and Teva (defined herein) (collectively, "the Parties") to resolve Claims, defined herein, against Teva;

This Agreement and the associated Consent Judgment resolve the litigation as to Teva in *State of West Virginia ex rel. Patrick Morrissey, Attorney General v. Teva Pharmaceutical Industries, Ltd., et al.*, Civil Action No. 19-C-104 BNE (W. Va. Cir. Ct. Boone County) (the "West Virginia AG Action"), pending within *In re: Opioid Litigation*, Civil Action No. 21-C-9000 MFR (W. Va. Cir. Ct. Kanawha County), and Actions brought by Participating Local Governments.

II. DEFINITIONS

- A. "Actions" means the West Virginia AG Action and any lawsuit by a Local Government asserting any Released Claim against one or more Released Entities.
- B. "Agreement" and "Settlement Agreement" mean this settlement agreement together with the Exhibits thereto.
- C. "Bar" means (1) a ruling by the highest court of the State setting forth the general principle that no Local Governments in the State may maintain Released Claims against Released Entities, whether on the ground of the Agreement (or the release in it) or otherwise; (2) a law barring Local Governments in the State from maintaining or asserting Released Claims against Released Entities (either through a direct bar or through a grant of authority to release claims and that authority is exercised in full); or (3) a Settlement Class Resolution in the State with full force and effect. For the avoidance of doubt, a law or ruling that is conditioned or predicated upon payment by a Released Entity (apart from payment of the Settlement Amount) shall not constitute a Bar. A Bar shall constitute 100% Local Government Participation.
- D. "Case-Specific Resolution" means either (1) a law barring specified Local Governments from maintaining Released Claims against Released Entities (either through a direct bar or through a grant of authority to release claims and that authority is exercised in full); or (2) a ruling by a court of competent jurisdiction over a particular Local Government that has the legal effect of barring the Local Government from maintaining any Released Claims at issue against Released Entities, whether on the ground of the Agreement (or the release in it) or otherwise; or (3) a release consistent with Section VII below. For the avoidance of doubt, a law, ruling, or release that is conditioned or predicated upon a post-Effective Date

payment by a Released Entity (apart from payment of the Settlement Amount) shall not constitute a Case-Specific Resolution.

- E. “*Claim*” means any past, present, or future cause of action, claim for relief, cross-claim or counterclaim, theory of liability, demand, derivative claim, request, assessment, charge, covenant, damage, debt, lien, loss, penalty, judgment, right, obligation, dispute, suit, contract, controversy, agreement, *parens patriae* claim, promise, performance, warranty, omission, or grievance of any nature whatsoever, whether legal, equitable, statutory, regulatory or administrative, whether arising under federal, state, or local common law, statute, regulation, guidance, ordinance or principles of equity, whether filed or unfiled, whether asserted or unasserted, whether known or unknown, whether accrued or unaccrued, whether foreseen, unforeseen, or unforeseeable, whether discovered or undiscovered, whether suspected or unsuspected, whether fixed or contingent, and whether existing or hereafter arising, in all such cases, including but not limited to any request for declaratory, injunctive, or equitable relief, compensatory, punitive, or statutory damages, absolute liability, strict liability, restitution, subrogation, contribution, indemnity, apportionment, disgorgement, reimbursement, attorney fees, expert fees, consultant fees, fines, penalties, expenses, costs, or any other legal, equitable, civil, administrative, or regulatory remedy whatsoever.
- F. “*Claim-Over*” means a Claim asserted by any entity that is not a Releasor against a Released Entity on the basis of contribution, indemnity, or other claim-over on any theory relating to Claims arising out of or related to Covered Conduct.
- G. “*Class I Local Government*” means a Local Government that is a Class I city as that term is defined in W. Va. Code § 8-1-3(1).
- H. “*Class II Local Government*” means a Local Government that is a Class II city as that term is defined in W. Va. Code § 8-1-3(2).
- I. “*Class III Local Government*” means a Local Government that is a Class III city as that term is defined in W. Va. Code § 8-1-3(3).
- J. “*Class IV Local Government*” means a Local Government that is a Class IV town or village as that term is defined in W. Va. Code § 8-1-3(4).
- K. “*Common Benefit Fund Commissioner*” means the Honorable Christopher C. Wilkes, acting with the authority granted to him pursuant to the Court’s Order Authorizing Common Benefit Fund and Appointing Common Benefit Fund Commissioner, dated October 4, 2021 (Transaction ID 66985632), and the Court’s Order Establishing Common Benefit Fund, dated November 4, 2021 (Transaction ID 67071292).

- L. “*Consent Judgment*” means a consent decree, order, judgment, or similar action; in connection with this Agreement, the Parties have agreed to the entry of the Consent Judgment attached hereto as Exhibit G, which provides for, among other things, the release set forth below, the Court’s approval of the Litigation Cost Amount, the dismissal with prejudice of any Released Claims that the State has brought against Released Entities, and the dismissal with prejudice of all other Actions pending before the Court, on the terms and conditions specified herein.
- M. “*Counsel*” means a solo practitioner, multi-attorney law firm, or other legal representative of the State or a Local Government.
- N. “*Court*” means the panel overseeing the mass litigation proceeding captioned *In re Opioid Litigation*, Civil Action No. 19-C-9000 (W. Va. Cir. Ct. Kanawha County).
- O. “*Covered Conduct*” means any actual or alleged act, failure to act, negligence, statement, error, omission, breach of any duty, conduct, event, transaction, agreement, misstatement, misleading statement, or other activity of any kind whatsoever from the beginning of time through the Effective Date (and any past, present, or future consequence of any such act, failure to act, negligence, statement, error, omission, breach of duty, conduct, event, transaction, agreement, misstatement, misleading statement or other activity) arising from or relating in any way to (a) the availability, discovery, development, manufacture, packaging, repackaging, marketing, promotion, advertising, labeling, recall, withdrawal, distribution, delivery, monitoring, reporting, supply, sale, prescribing, dispensing, physical security, warehousing, use or abuse of, or operating procedures relating to, any Product, or any system, plan, policy, or advocacy relating to any Product or class of Products, including but not limited to any unbranded promotion, marketing, programs, or campaigns relating to any Product or class of Products; (b) the characteristics, properties, risks, or benefits of any Product; (c) the reporting, disclosure, non-reporting, or non-disclosure to federal, state, or other regulators of orders for any Product placed with any Released Entity; (d) the selective breeding, harvesting, extracting, purifying, exporting, importing, applying for quota for, procuring quota for, handling, promoting, manufacturing, processing, packaging, supplying, distributing, converting, or selling of, or otherwise engaging in any activity relating to, precursor or component Products, including but not limited to natural, synthetic, semi-synthetic, or chemical raw materials, starting materials, finished active pharmaceutical ingredients, drug substances, or any related intermediate Products; or (e) diversion control programs or suspicious order monitoring related to any Product.
- P. “*Effective Date*” means the date on which this Agreement is executed by the State and Teva.

- Q. “*Finality*” means:
1. the Agreement and the Consent Judgment have been approved and entered by the Court as to Teva, including the release of all Released Claims against Released Entities as provided in this Agreement; and
 2. (a) the time for appeal or to seek review of or permission to appeal from such approval and entry has expired; or (b) in the event of an appeal, the appeal has been dismissed or denied, or the approval and entry described above have been affirmed in all material respects (to the extent challenged in the appeal) by the court of last resort to which such appeal has been taken and such dismissal or affirmance has become no longer subject to further appeal (including, without limitation, review by the United States Supreme Court).
- R. “*Initial Participation Date*” means the date by which Local Governments must join to become initial Participating Local Governments. The Initial Participation Date shall be June 14, 2023. The Parties may alter the Initial Participation Date by mutual written agreement.
- S. “*Later Litigating Local Government*” means a Local Government (or Local Government official asserting the right of or for the Local Government to recover for alleged harms to the Local Government and/or the people thereof) that is not a Litigating Local Government as of the Effective Date and that files a lawsuit bringing a Released Claim against a Released Entity, or that adds such a claim to a pre-existing lawsuit, after the Effective Date. It may also include a Litigating Local Government whose Claims were resolved by a judicial Bar or Case-Specific Resolution which is later revoked following the Effective Date, when such Litigating Local Government takes any affirmative step in its lawsuit other than seeking a stay or removal.
- T. “*Litigating Local Government*” means a Local Government (or Local Government official asserting the right of or for the Local Government to recover for alleged harms to the Local Government and/or the people thereof) that brought any Released Claims against one or more Released Entities on or before the Effective Date that were not separately resolved prior to that date. Exhibit B includes Litigating Local Governments identified by the Parties as of the Effective Date but is subject to amendment in the event it proves to be incomplete and other entities that satisfy the definition for “Litigating Local Governments” are subsequently identified.
- U. “*Litigation Cost Amount*” has the meaning specified in Section III.A below.

- V. “*Local Government*” means a formal and legally recognized sub-entity of the State that provides general governance for a defined area, including a county, city, town, village, or similar entity, as further described in W. Va. Code §§ 7-1-1 *et seq.*, and §§ 8-1-1 *et seq.* A list of counties, and lists of Class I, II, III and IV Local Governments, are attached as Exhibit C. Historic, non-functioning sub-entities of the State are not Local Governments, unless the entity has filed a lawsuit that includes a Released Claim against a Released Entity in a direct, *parens patriae*, or any other capacity.
- W. “*Non-Litigating Local Government*” means a Local Government that is neither a Litigating Local Government nor a Later Litigating Local Government.
- X. “*Non-Participating Local Government*” means a Local Government that is not a Participating Local Government.
- Y. “*Participating Local Government*” means a Local Government that signs the Election and Release Form annexed as Exhibit D and meets the requirements for becoming a Participating Local Government under subsection VIII.A or VIII.C.
- Z. “*Plaintiff*” means the State of West Virginia, acting by and through its Attorney General.
- AA. “*Product*” means any chemical substance, whether used for medicinal or non-medicinal purposes, and whether natural, synthetic, or semi-synthetic, or any finished pharmaceutical product made from or with such substance, that is an opioid or opiate, as well as any product containing any such substance. It also includes: 1) the following when used in combination with opioids or opiates: benzodiazepine, carisoprodol, zolpidem, or gabapentin; and 2) a combination of any stimulant or other chemical substance prescribed, sold, bought, or dispensed to be used together that includes opioids or opiates. For the avoidance of doubt, “*Product*” does not include benzodiazepine, carisoprodol, zolpidem, or gabapentin when not used in combination with opioids or opiates. “*Product*” includes but is not limited to any substance consisting of or containing buprenorphine, codeine, fentanyl, hydrocodone, hydromorphone, meperidine, methadone, morphine, naloxone, naltrexone, oxycodone, oxymorphone, pentazocine, propoxyphene, tapentadol, tramadol, opium, heroin, carfentanil, any variant of these substances, or any similar substance. “*Product*” also includes any natural, synthetic, semi-synthetic or chemical raw materials, starting materials, finished active pharmaceutical ingredients, drug substances, and any related intermediate products used or created in the manufacturing process for any of the substances described in the preceding sentence.
- BB. “*Qualified Settlement Fund*” means the West Virginia Qualified Settlement Fund contemplated by this Agreement, into which the Settlement Amount shall be paid

and which shall be established under the authority and jurisdiction of the Court in accordance with the requirements of 26 C.F.R. § 1.468B-1.

- CC. “*Qualified Settlement Fund Administrator*” means the Administrator appointed to administer the Qualified Settlement Fund under the authority and jurisdiction of the Court. The duties of the Qualified Settlement Fund Administrator shall be governed by this Agreement. The identity of the Qualified Settlement Fund Administrator and a detailed description of the Qualified Settlement Fund Administrator’s duties and responsibilities, including a detailed mechanism for paying the Qualified Settlement Fund Administrator’s fees and costs, will be set forth in a separate document to be prepared by the Parties and filed with the Court to establish the fund and be attached later to this Agreement.
- DD. “*Released Claims*” means any and all Claims raised or that could have been raised that directly or indirectly are based on, arise out of, or in any way relate to or concern the Covered Conduct occurring prior to the Effective Date. “*Released Claims*” include any Claims that have been asserted against the Released Entities by the State or any of its Litigating Local Governments in any federal, state, or local action or proceeding (whether judicial, arbitral, or administrative) based on, arising out of, or relating to, in whole or in part, the Covered Conduct, or any such Claims that could be or could have been asserted now or in the future in those actions or in any comparable action or proceeding brought by the State, any of its Local Governments, or any Releasor (whether or not such State, Local Government, or Releasor has brought such action or proceeding). Released Claims also include all Claims asserted in any proceeding to be dismissed pursuant to the Agreement, whether or not such claims relate to Covered Conduct. The Parties intend that “*Released Claims*” be interpreted broadly. This Agreement does not release Claims by private individuals or private entities for damages for any alleged personal injuries arising out of their own use of any opioid product. It is the intent of the Parties that such Claims be treated in accordance with applicable law. For the avoidance of doubt, this Agreement does not release claims asserted in *State of Connecticut, et al. v. Aurobindo Pharma USA, Inc., et al.*, Civil Action No. 17-CV-3768 (E.D. Pa.) or *State of Connecticut, et al. v. Teva Pharmaceuticals USA, Inc., et al.*, Civil Action No. 19-CV-2407 (E.D. Pa.). Released Claims is also used herein to describe Claims brought by a Later Litigating Local Government or other non-party Local Government that would have been Released Claims if they had been brought by a Releasor against a Released Entity.
- EE. “*Released Entities*” means: (i) Teva; (ii) all of its respective past and present direct or indirect parents, subsidiaries, divisions, affiliates, joint ventures (but excluding joint venture partners), predecessors, successors, assigns and insurers (in their capacity as such); and (iii) the past and present officers, directors, members, shareholders (solely in their capacity as shareholders of the foregoing entities), partners, trustees, employees, agents, attorneys and insurers of each of the

foregoing entities and persons referenced in clauses (i) through (iii) above for actions or omissions that occurred during and related to their work for, or employment with, any of the foregoing entities with respect to the Released Claims. Released entities includes, but is not limited to, named defendants Teva Pharmaceuticals USA, Inc., Cephalon, Inc., Watson Laboratories, Inc., Warner Chilcott Company, LLC, Actavis Pharma, Inc. (f/k/a Watson Pharma, Inc.), Actavis South Atlantic LLC, Actavis Elizabeth LLC, Actavis Mid Atlantic LLC, Actavis Totowa LLC, Actavis LLC, Actavis Kadian LLC, Actavis Laboratories UT, Inc. (f/k/a Watson Laboratories, Inc.-Salt Lake City), Actavis Laboratories FL, Inc. (f/k/a Watson Laboratories, Inc.-Florida) and also includes Anda, Inc. and each of its current and former corporate parents, direct and indirect subsidiaries, predecessors, successors, affiliates, agents and current and former employees, officers and directors and any current or former related companies. A non-exclusive list of Teva's current subsidiaries, divisions, affiliates, and joint ventures released under clause (ii) is attached as Exhibit I. Exhibit I represents a good faith effort by Teva to list its current subsidiaries, divisions, affiliates, and joint ventures, but entities that fall within the scope of clause (ii) (including predecessor entities) of Teva are Released Entities, whether or not they are listed on Exhibit I.

- FF. "Releasers" means (1) the State; (2) each Participating Local Government; and (3) without limitation and to the maximum extent of the power of the State's Attorney General and/or each Participating Local Government to release Claims, (a) the State's and each Participating Local Government's departments, agencies, divisions, boards, commissions, instrumentalities of any kind and attorneys, including its Attorney General, and any person in their official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, (b) any public entities, public instrumentalities, public educational institutions, public service districts, unincorporated districts, water districts, law enforcement districts, emergency services districts, school districts, highway authorities, conservation districts, development authorities, reclamation districts, recreation districts, economic development authorities, housing authorities, sanitary districts, solid waste authorities, urban mass transportation authorities, and any other person or entity that performs services at the direction of the State and/or one or more Participating Local Governments and (c) any person or entity acting in a *parens patriae*, sovereign, quasi-sovereign, private attorney general, qui tam, taxpayer, or other capacity seeking relief on behalf of or generally applicable to the general public with respect to the State or Local Governments in the State, whether or not any of them participate in the Agreement. The inclusion of a specific reference to a type of entity in this definition shall not be construed as meaning that the entity is not a Local Government. In addition to being a Releaser as provided herein, a Participating Local Government shall also provide an Election and Release Form (in the form attached as Exhibit D to this Agreement) providing for a release to the fullest extent of the Participating Local Government's authority. The State's

Attorney General represents that he or she has or has obtained the authority set forth in Section VII.F.

- GG. “*Remediation Amount*” has the meaning specified in Section III.B.1.a below.
- HH. “*Settlement Amount*” means the aggregate total sum to be paid pursuant to this Agreement by or on behalf of Teva as specified in Section III.B below. Except as provided in Section X and Section XII.C below, Teva shall not be called upon to make any payments pursuant to this Agreement in addition to the amount set forth in Section III.B below.
- II. “*Settlement Class Resolution*” means a class action resolution in a court of competent jurisdiction in the State with respect to a class of Local Governments in the State that (1) conforms with the State’s statutes, case law, and/or rules of procedure regarding class actions; (2) is approved and entered as an order of a court of competent jurisdiction in the State and has achieved Finality; (3) is binding on all Non-Participating Local Governments in the State (other than opt outs as permitted under the next sentence); (4) provides that all such Non-Participating Local Governments may not bring Released Claims against Released Entities, whether on the ground of the Agreement (or the releases herein) or otherwise; and (5) does not impose any costs or obligations on Teva other than those provided for in the Agreement, or contain any provision inconsistent with any provision of the Agreement. If applicable State law requires that opt-out rights be afforded to members of the class, a class action resolution otherwise meeting the foregoing requirements shall qualify as a Settlement Class Resolution unless Local Governments collectively representing 1% or more of the State’s population opt out. In seeking certification of any Settlement Class, the State and applicable Local Governments shall make clear that certification is sought solely for settlement purposes and shall have no applicability beyond approval of the settlement for which certification is sought. Nothing in this Agreement constitutes an admission by any Party that class certification would be appropriate for litigation purposes in any case.
- JJ. “*Settlement Product*” means “Naloxone Hydrochloride Nasal Spray” (4 mg strength) that is listed in Teva’s then-current generics catalog, which can be viewed at www.tevagenerics.com, and is provided to the State as part of the settlement, at no cost as set forth in Section III.C and Exhibit A.
- KK. “*State*” means the State of West Virginia, including all of its executive departments, agencies, divisions, boards, commissions, instrumentalities and officers, including the Attorney General.
- LL. “*Teva*” means (i) Teva Pharmaceutical Industries Ltd.; (ii) all of its respective past and present direct or indirect parents, subsidiaries, divisions, affiliates, joint

ventures, predecessors, successors, assigns, and insurers (in their capacity as such); and (iii) all of the foregoing respective past and present officers, directors, members, shareholders (solely in their capacity as shareholders of the foregoing entities), partners, trustees, employees, agents, attorneys, and insurers of the foregoing entities and persons referenced in clauses (i) and (ii) above for actions or omissions that occurred during and related to their work for, or employment with, any of the foregoing entities with respect to the Released Claims.

III. CONSIDERATION TO BE PROVIDED BY TEVA

- A. *Monetary Payment.* Teva shall not be required to pay the first annual payment set out below until this Agreement is fully executed and the Consent Judgment has been entered. On or before the Initial Participation Date, the State shall provide to Teva Election and Release Forms (in the form annexed as Exhibit D) demonstrating that (1) counties representing at least 96% of the State's population, (2) at least 96% of the population of Litigating Local Governments, and (3) at least 96% of the population of Non-Litigating Local Governments that are classified in the W. Va. Code 8-1-3 as Class I or Class II Local Governments have become Participating Local Governments. Teva shall not be required to pay the second annual payment or any subsequent payments unless and until the required Releases are obtained by the State and delivered to Teva and all Participating Local Governments have dismissed their respective cases against Teva and other Released Entities with prejudice, or the enactment of a statutory or other Bar against litigation.
- B. *Settlement Amount Payments.*
1. Teva shall make fifteen (15) annual payments to West Virginia for a total sum of \$83,331,000 (the "Settlement Amount"), consisting of:
 - a. \$75,404,450 (the "Remediation Amount") to be paid over a period of 15 years and allocated in accordance with subsection III.B.1.c below; and
 - b. \$7,926,550 (the "Litigation Cost Amount") to be disbursed as provided in Section IX below.
 - c. The Settlement Amount shall be paid into the Qualified Settlement Fund as follows, subject to the provisions of Section III.B.2:
 - (i) Within twenty-one (21) days after the later of (1) the date the Consent Judgment has been entered, or (2) the date the Qualified Settlement Fund has been established under the authority and jurisdiction of the Court and Teva has received from the West Virginia Attorney General a W-9 and wire

instructions for the Qualified Settlement Fund, Teva shall pay the sum of \$25,251,818;

- (ii) On or before June 15, 2023, Teva shall pay the sum of \$10,100,727;
- (iii) On or before June 15, 2024, Teva shall pay the sum of \$2,525,182;
- (iv) On or before June 15, 2025 Teva shall pay the sum of \$2,525,182
- (v) On or before June 15, 2026, Teva shall pay the sum of \$2,525,182;
- (vi) On or before June 15, 2027, Teva shall pay the sum of \$2,525,182;
- (vii) On or before June 15, 2028, Teva shall pay the sum of \$2,525,182;
- (viii) On or before June 15, 2029, Teva shall pay the sum of \$2,525,182;
- (ix) On or before June 15, 2030, Teva shall pay the sum of \$2,525,182;
- (x) On or before June 15, 2031, Teva shall pay the sum of \$2,525,182;
- (xi) On or before June 15, 2032, Teva shall pay the sum of \$2,525,182;
- (xii) On or before June 15, 2033, Teva shall pay the sum of \$2,525,182;
- (xiii) On or before June 15, 2034, Teva shall pay the sum of \$7,575,545;
- (xiv) On or before June 15, 2035, Teva shall pay the sum of \$7,575,545; and
- (xv) On or before June 15, 2036, Teva shall pay the sum of \$7,575,545.

2. The State will use its best efforts to secure participation by all Local Governments within West Virginia. If by the Initial Participation Date, the conditions of Section III.A have not been met, the annual payments that are due following this date shall be suspended, provided that:
 - a. Following a suspension of payments, West Virginia may receive the scheduled annual payment for a specific payment year or any subsequent payment years by meeting the conditions of Section III.A. The conditions of Section III.A must be met and the Election and Release Forms for Participating Local Governments must be provided within 90 days after a scheduled payment date for any specific payment year.

C. *Settlement Product.*

1. Teva shall provide Settlement Product to the State, for a period of ten (10) years at no cost to the State. Settlement Product shall be supplied by Teva USA to one facility per order to be designated by the State as more fully described in Exhibit A. The Parties agree that the total Wholesale Acquisition Cost ("WAC") value of the Settlement Product to be provided under this Agreement is \$27,000,000.
 - a. In response to changing public health needs, the State may request to adjust the amount of its Settlement Product ordered in a given year, in which case the Parties shall meet and confer to discuss in good faith reasonable efforts to adjust orders and accommodate the State's request.
2. If by the Initial Participation Date, the conditions of Section III.A have not been met, the maximum Settlement Product that the State may order through this agreement shall be reduced by a percentage point number commensurate with the percentage point difference between 100% and the population of Participating Local Governments as a percentage of the population of all Local Governments. Following a reduction in the maximum amount of Settlement Product the State may order, West Virginia may restore the amount of Settlement Product it may order for a specific year or any subsequent years by meeting the conditions of Section III.A and providing Teva the Election and Release Forms within 90 days after the scheduled order for any specific year.

- D. *Consent Judgment.* As soon as practicable following execution of the Agreement, the State shall file in the Court a proposed Consent Judgment substantially in the form of Exhibit G. The Consent Judgment shall include the injunctive terms set forth in Exhibit F and provide for the Court's approval of the Litigation Cost

Amount and the dismissal with prejudice, as to Teva and all other Released Parties, of the West Virginia AG Action and the Actions of Participating Local Governments pending before the Court. The Consent Judgment shall further provide that, notwithstanding the dismissal, the Court shall retain jurisdiction for purposes of enforcing compliance with the injunctive terms and determining the allocation of the Litigation Cost Amount as provided in Section IX. The Parties shall confer and agree as to the final form and time of filing of the Consent Judgment prior to its filing with the Court.

IV. INTRA-STATE ALLOCATION AND DISBURSEMENT OF REMEDIATION AMOUNT

- A. Within a reasonable time after entry of the Consent Judgment, subject to the limitations set forth in Section VIII.D below, the Qualified Settlement Fund Administrator shall allocate and distribute the Remediation Amount to the State and Participating Local Governments to abate the impact of any alleged Covered Conduct in the State as provided in this Agreement and the West Virginia First Memorandum of Understanding, attached as Exhibit E.
- B. Teva shall have no duty, liability, or influence of any kind with respect to the apportionment and use of the Remediation Amount. Plaintiff specifically represents, however, that any such apportionment and use shall be made in accordance with all applicable laws

V. INJUNCTIVE RELIEF

- A. The State and Teva agree to the injunctive relief as specified in Exhibit F.

VI. CESSATION OF LITIGATION ACTIVITIES

- A. In anticipation of finalizing this Agreement, a stay has been entered by the Court with respect to trial of the State's Claims against Teva in the West Virginia AG Action. It is the Parties' intent that this stay shall remain in place until the Effective Date, that any and all other litigation activities in the Actions relating to Claims against Teva shall immediately cease as of the Effective Date, and that Claims against Teva shall not be included in the trial of any Action against any other defendant.

VII. RELEASE AND DISMISSAL

- A. *Scope.* As of the Effective Date, the Released Entities shall be released and forever discharged from all of the Releasors' Released Claims. The State (for itself and its Releasors) and each Participating Local Government (for itself and its Releasors) absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist in bringing, or permit to be brought, filed, or claimed, or to

otherwise seek to establish liability for any Released Claims for Covered Conduct against any Released Entity in any forum whatsoever. The releases provided for in the Agreement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability arising from or relating in any way to the Released Claims and extend to the full extent of the power of the State, its Attorney General, and each Releasor to release claims. The Release shall be a complete bar to any Released Claim.

B. *Claim Over and Non-Party Settlement.*

1. *Statement of Intent.* It is the intent of the Parties that:

- a. The payments made under this Agreement shall be the sole payments made by the Released Entities to the Releasors involving, arising out of, or related to Covered Conduct (or conduct that would be Covered Conduct if engaged in by a Released Entity), and each Releasor expressly waives its right to seek reallocation to Teva pursuant to W. Va. Code § 55-7-13C(d) of any amount that the Releasor is unable to collect from any other party held to be liable to the Releasor;
- b. Claims by Releasors against non-Parties should not result in additional payments by Released Entities, whether through contribution, indemnification or any other means; and
- c. It is expressly understood and agreed that the Parties have entered into this Agreement in good faith. In accordance with the Supreme Court of Appeals of West Virginia's decisions in *Board of Education of McDowell County v. Zando, Martin & Milstead, Inc.*, 182 W. Va. 597, 390 S.E.2d 796 (1990), and *Smith v. Monongahela Power Co.*, 189 W. Va. 237, 429 S.E.2d 643 (1993), it is the intent of the Releasors and the Released Entities that by making this good faith settlement of a disputed matter, the Released Entities are hereby relieved from any liability for Covered Conduct under any Claim-Over theory.
- d. The provisions of this subsection VII.B are intended to be implemented consistent with these principles. This Agreement and the releases and dismissals provided for herein are made in good faith.

2. *Contribution/Indemnity Prohibited.* No Released Entity shall seek to recover for amounts paid under this Agreement based on indemnification, contribution, or any other theory from a manufacturer, pharmacy, hospital,

pharmacy benefit manager, health insurer, third-party vendor, trade association, distributor, or health care practitioner, provided that a Released Entity shall be relieved of this prohibition with respect to any entity that asserts a Claim-Over against it. For the avoidance of doubt, nothing herein shall prohibit a Released Entity from recovering amounts owed pursuant to insurance contracts.

3. *Non-Party Settlement.* To the extent that any Releasor enters into a Non-Party Settlement involving or relating to Covered Conduct, including in any bankruptcy case or through any plan of reorganization (whether individually or as a class of creditors), the Releasor will include (or in the case of a Non-Party Settlement made in connection with a bankruptcy case, will cause the debtor to include) in the Non-Party Settlement, unless prohibited from doing so under applicable law, a prohibition on contribution or indemnity of any kind substantially equivalent to that required from Teva in subsection VII.B.2, or a release from such Non-Released Entity in favor of the Released Entities (in a form equivalent to the releases contained in this Agreement) of any Claim-Over. The obligation to obtain the prohibition and/or release required by this subsection is a material term of this Agreement.
4. *Claim-Over.* In the event that any Releasor obtains a judgment with respect to Non-Party Covered Conduct against a Non-Released Entity that does not contain a prohibition like that in subsection VII.B.2 (including in any bankruptcy proceeding), and such Non-Released Entity asserts a Claim-Over against a Released Entity related to the Released Claims, that Releasor and Teva shall take the following actions to ensure that the Released Entities do not pay more with respect to the Released Claims to Releasors or to Non-Released Entities than the amounts owed under this Settlement Agreement by Teva:
 - a. Teva shall notify that Releasor of the Claim-Over within sixty (60) days of the assertion of the Claim-Over or sixty (60) days of the Effective Date of this Settlement Agreement, whichever is later.
 - b. Teva and that Releasor shall meet and confer concerning any additional appropriate means by which to ensure that the Released Entities are not required to make any payment with respect to Covered Conduct (beyond the amounts that will already have been paid by Teva under this Settlement Agreement).
 - c. That Releasor and Teva shall take steps sufficient and permissible under West Virginia law to hold Released Entities harmless from the Claim-Over with respect to Released Claims and ensure

Released Entities are not required to make any payment with respect to the Released Claims (beyond the amounts and product provisions owed by Teva under this Settlement Agreement). Such steps may include, where permissible, filing of motions to dismiss or such other appropriate motion by Teva or Released Entities, and supported by Releasors, in response to any claim filed in litigation or arbitration or such other reasonable actions that ensure Teva is not required to pay more to Releasors with respect to Released Claims than the amounts owed or product provided by Teva under this Agreement.

- d. For the removal of doubt, Teva's payment and provision obligations under this agreement shall not be disrupted or delayed in the event of a Claim-Over, except by agreement of the parties to this Agreement.
- C. *General Release.* In connection with the releases provided for in the Agreement, the State (for itself and its Releasors), and each Participating Local Government (for itself and its Releasors) expressly waive, release, and forever discharge any and all provisions, rights, and benefits conferred by any law of the State or principle of common law which would exclude from the scope of the Released Claims any Claims that a Releasor does not know or suspect to exist in the Releasor's favor as of the Effective Date that, if known by the Releasor, would have materially affected the State's or any Participating Local Government's decision to provide the general release contemplated by this Section VII.C. A Releasor may thereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but the State (for itself and its Releasors) and each Participating Local Government (for itself and its Releasors) expressly waive and fully, finally, and forever settle, release and discharge, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the State's decision to enter into the Agreement or the Participating Local Governments' decision to participate in the Agreement.
- D. *Cooperation.* Releasors (i) will not encourage any person or entity to bring or maintain any Released Claim against any Released Entity and (ii) will, consistent with the Attorney General's authority, reasonably cooperate with and not oppose any effort by a Released Entity to secure the prompt dismissal of any and all Released Claims. The State shall use its best efforts to secure releases consistent with this Section from all Local Governments.
- E. *Res Judicata.* Nothing in the Agreement shall be deemed to reduce the scope of the res judicata or claim preclusive effect that the settlement memorialized in the

Agreement, and/or any Consent Judgment or other judgment entered on the Agreement, gives rise to under applicable law.

- F. *Representation and Warranty.* The State's Attorney General expressly represents and warrants that he will, on or before the Initial Participation Date, have (or have obtained) the authority to settle and release Claims of (1) the State, (2) all past and present executive departments, state agencies, divisions, boards, commissions and instrumentalities with the regulatory authority to enforce state and/or federal controlled substances acts, and (3) any of the State's past and present executive departments, agencies, divisions, boards, commissions and instrumentalities that have the authority to bring Claims related to Covered Conduct seeking money (including abatement and/or remediation) or revocation of a pharmaceutical distribution license. For the purposes of clause (3) above, executive departments, agencies, divisions, boards, commissions, and instrumentalities are those that are under the executive authority or direct control of the State's Governor. Also, for the purposes of clause (3), a release from the State's Governor is sufficient to demonstrate that the appropriate releases have been obtained.
- G. *Effectiveness.* The releases set forth in the Agreement shall not be impacted in any way by any dispute that exists, has existed, or may later exist between or among the Releasers. Nor shall such releases be impacted in any way by any current or future law, regulation, ordinance, or court or agency order limiting, seizing, or controlling the distribution or use of the Qualified Settlement Fund or any portion thereof, or by the enactment of future laws, or by any seizure of the Qualified Settlement Fund or any portion thereof.
- H. *Non-Released Claims.* Notwithstanding the foregoing or anything in the definition of Released Claims, the Agreement does not waive, release or limit any criminal liability, Claims for any outstanding liability under any tax or securities law, Claims against parties who are not Released Entities, Claims by individuals for damages for any alleged personal injuries arising out of their own use of any opioid product and any claims arising under the Agreement for enforcement of the Agreement.

VIII. PARTICIPATION BY LOCAL GOVERNMENTS

- A. *Requirements for Becoming a Participating Local Government: Litigating or Later Litigating Local Governments.* A Litigating Local Government or Later Litigating Local Government may become a Participating Local Government either by (1) executing an Election and Release Form (Exhibit D) and upon prompt dismissal of its Action; or (2) having its claims extinguished by operation of law or released by the State's Office of the Attorney General.
- B. *Notice.* As soon as practicable after the Effective Date, Plaintiff shall send notice to all Local Governments in the State eligible to participate in the settlement and

the requirements for participation. Such notice may include publication, email, and other standard forms of notification.

- C. *Requirements for Becoming a Participating Local Government: Non-Litigating Local Governments.* A Non-Litigating Local Government may become a Participating Local Government either (1) by executing an Election and Release Form (Exhibit D) specifying (a) that the Local Government agrees to the terms of this Agreement pertaining to Participating Local Governments, (b) that the Local Government releases all Released Claims against all Released Entities, and (c) that the Local Government submits to the jurisdiction of the Court for purposes limited to the Court's role under the Agreement or (2) by having their claims extinguished by operation of law or released by the State's Office of the Attorney General.
- D. *Non-Participating Local Governments.* Non-Participating Local Governments shall be ineligible to receive any direct portion of the Settlement Amount. Any portion of the Remediation Amount that would be directly allocable to a Non-Participating Local Government under the West Virginia First Memorandum of Understanding if it were a Participating Local Government shall be withheld from any distribution of the Remediation Amount; the funds so withheld shall remain in the Qualified Settlement Fund for 150 days from the date the Qualified Settlement Fund Administrator first distributes any portion of the Remediation Amount to Participating Local Governments, or unless and until the Non-Participating Local Government has satisfied the requirements of Section VIII.C (i.e., has become a Participating Local Government), whichever occurs sooner. If, at the conclusion of the 150 day period, the Non-Participating Local Government has failed to satisfy the requirements of Section VIII.C (i.e., has failed to become a Participating Local Government), then the amount allocable to that Non-Participating Local Government shall be reallocated and used as provided in the West Virginia First Memorandum of Understanding.
- E. *Representation With Respect to Local Government Participation.* The State represents and warrants that it has a good faith belief that both (a) all Litigating Local Governments, and (b) all Non-Litigating Local Governments that are Class I or II Local Governments, will become Participating Local Governments. Further, the State will use its best efforts to secure participation by all Local Governments within the State, including all Litigating Local Governments and all Non-Litigating Local Governments. To the extent any Local Governments do not become Participating Local Governments, the West Virginia Attorney General shall take all appropriate steps to resolve any remaining Claims by such Local Governments against Teva and Released Entities, which may include seeking the enactment of a legislative Bar or pursuit of a Settlement Class Resolution. The State acknowledges the materiality of the foregoing representation and warranty.

- F. *Representation With Respect to State Abatement Claims.* The State represents and warrants that the Remediation Amount shall be used to fund opioid abatement and treatment activities throughout the State, and that the Settlement is intended to release any and all Claims for abatement within the State. The State acknowledges the materiality of the foregoing representation and warranty.
- G. *Representation With Respect to Claims by Later Litigating Local Governments.* The State represents and warrants that, if any Later Litigating Local Government brings any Released Claim(s) against any Released Entity after the Effective Date, the State will take appropriate steps to cease the litigation as soon as reasonably possible. Depending on facts and circumstances, such steps may include intervening in the Action to move to dismiss or otherwise terminate the Local Government's Claims as to the Released Entities in the Action, commencing a declaratory judgment or other action that establishes a Bar to the Local Government's Claims as to the Released Entities, or other means.
- H. Concurrently with Plaintiff's submission of the Consent Judgment per Section III.D above, the Parties will jointly ask the Court to enter the Case Management Order annexed hereto as Exhibit H, which is applicable only to Non-Participating Local Governments and Later Litigating Local Governments.

IX. ATTORNEY FEES, COSTS AND EXPENSES; DISBURSEMENT OF LITIGATION COST AMOUNT

- A. Attorney fees will be handled through an agreement between the Attorney General's Office and counsel, and under the oversight of the Common Benefit Fund Commissioner, subject to political subdivision participation and review and orders of the Court, in particular regarding how political subdivision fees are handled. Teva shall not be responsible for making payments for attorneys' fees and costs beyond amounts specified in this Agreement.
- B. Nothing in this Section IX shall require any payment by Teva beyond the Settlement Amount, nor shall Teva have any responsibility or authority regarding the allocation of the Litigation Cost Amount, except that the Common Benefit Fund Commissioner and/or the Court may receive information from Teva as to (1) the identity of Participating, Non-Participating, Litigating, Later Litigating, and Non-Litigating Local Governments, and (2) such other information as Teva may voluntarily elect to provide.

X. BANKRUPTCY

- A. *Bankruptcy.* Nothing in this Agreement shall preclude the State or any Participating Local Government from receiving a distribution from a potential bankruptcy of Teva to the extent that the State or Participating Local Government has a right to

receive a payment or distribution in accordance with this Agreement. Subject to the terms of this Agreement (including all releases, covenants and payment terms contained herein), all of the State's and the Participating Local Governments' rights with respect to any bankruptcy case of Teva are specifically reserved by the State and the Participating Local Governments. If for any reason, the State or any Participating Local Government must remit any portion of the Settlement Amount to a bankruptcy court or other party as a result of the commencement of a case with respect to Teva under Title 11 of the United States Code (the "Bankruptcy Code") then Teva shall make such payment to the State as soon as reasonably practicable.

If, at any time after payment of the Settlement Amount, a claim is made against the State for the return of any of the consideration paid by or on behalf of Teva under this Agreement, and if the State returns any portion of such consideration, either pursuant to the direction of a court or as a consequence of a voluntary settlement of such claim, then the State may vacate any satisfaction of the claim, reinstate its claim for amount so returned (the "Repayment Claim") against Teva and commence or reinstate an action to recover the Repayment Claim, plus interest thereon at 7% interest from the date of such return to the date of repayment, together with any costs and expenses, including attorneys' fees, incurred in defending against such claim or in seeking recovery of the Repayment Claim.

XI. ENFORCEMENT AND DISPUTE RESOLUTION

- A. *Enforceability.* The terms of the Agreement and the West Virginia Consent Judgment will be enforceable solely by the State of West Virginia and Teva. Participating Local Governments shall not have enforcement rights against Teva with respect to the Agreement or West Virginia Consent Judgment except as to payments that would be allocated under the West Virginia First Memorandum of Understanding for Local Government use. The State of West Virginia shall establish a process for Participating Local Governments to notify it of any perceived violations of the Agreement or West Virginia Consent Judgment.
- B. *Jurisdiction.* Teva consents to the jurisdiction of the Court for the limited purpose of enforcing this Agreement and the West Virginia Consent Judgment.
- C. *Dispute Resolution.* The parties to a dispute shall promptly meet and confer in good faith to resolve any dispute. If the parties cannot resolve the dispute informally, and unless otherwise agreed in writing, the dispute shall be resolved in the Court.

XII. MISCELLANEOUS

- A. *No Admission of Liability.* The Settling Parties intend the Settlement as described herein to be a final and complete resolution of all disputes between Teva and Plaintiff and between the Released Entities and all Releasers. Teva is entering into

this Settlement Agreement solely for the purposes of settlement, to resolve the West Virginia AG Action and all Actions and Released Claims and thereby avoid significant expense, inconvenience, and uncertainty. Teva denies the allegations in the West Virginia AG Action and the other Actions and denies any civil or criminal liability in the West Virginia AG Action and the other Actions. Nothing contained herein may be taken as or deemed to be an admission or concession by Teva of: (1) any violation of any law, regulation, or ordinance; (2) any fault, liability, or wrongdoing; (3) the strength or weakness of any Claim or defense or allegation made in the West Virginia AG Action, in any other Action, or in any other past, present or future proceeding relating to any Covered Conduct or any Product; or (4) any other matter of fact or law. Nothing in this Settlement Agreement shall be construed or used to prohibit any Released Entity from engaging in the manufacture, marketing, licensing, distribution or sale of branded or generic opioid medications or any other Product in accordance with applicable laws and regulations.

- B. *Use of Agreement as Evidence.* Neither this Agreement nor any act performed or document executed pursuant to or in furtherance of this Agreement: (1) is or may be deemed to be or may be used as an admission or evidence relating to any matter of fact or law alleged in the West Virginia AG Action or the other Actions, the strength or weakness of any Claim or defense or allegation made in those cases, or any wrongdoing, fault, or liability of any Released Entities; or (2) is or may be deemed to be or may be used as an admission or evidence relating to any liability, fault or omission of Released Entities in any civil, criminal or administrative proceeding in any court, administrative agency or other tribunal. Neither this Agreement nor any act performed or document executed pursuant to or in furtherance of this Agreement shall be admissible in any proceeding for any purpose, except to enforce the terms of the Agreement, and except that Released Entities may file this Agreement in any action in order to support a defense or counterclaim based on principles of *res judicata*, collateral estoppel, release, good-faith settlement, judgment bar or reduction or any other theory of claim preclusion or issue preclusion or similar defense or counterclaim or to support a claim for contribution and/or indemnification. For the avoidance of any doubt, nothing herein shall prohibit Teva from entering this Agreement into evidence in any litigation or arbitration concerning Teva's right to coverage under an insurance contract.
- C. *Voluntary Settlement.* This Settlement Agreement was negotiated in good faith and at arm's-length over several months, and the exchange of the Remediation Amount and Litigation Cost Amount for the releases set forth herein is agreed to represent appropriate and fair consideration.
- D. *Taxes.* Each of the Parties acknowledges, agrees, and understands that it is its intention that, for purposes of Section 162(f) of the Internal Revenue Code, the

provision of the Settlement Amount and the Settlement Product by Teva (other than amounts directed to attorneys' fees and costs) constitutes restitution for harm allegedly caused by the potential violation of a law and/or is an amount paid to come into compliance with the law. The Parties acknowledge, agree and understand that, other than the amounts directed to attorneys' fees and costs, no other portion of the Settlement Amount and/or Settlement Product represents reimbursement to the State, any Participating Local Government or other person or entity for the costs of any investigation or litigation, and no portion of the Settlement Amount and/or Settlement Product represents or should properly be characterized as the payment of fines, penalties, or other punitive assessments, and furthermore, the combined value of the Settlement Amount and the Settlement Product fully constitutes remedial costs for harms allegedly caused by the potential violation of law by Teva. The State and every Participating Local Government shall complete and file Form 1098-F with the Internal Revenue Service, identifying the Settlement Amount and the Settlement Product (other than amounts directed to attorney fees and costs) as remediation/restitution amounts, and shall furnish Copy B of such Form 1098-F to Teva and shall otherwise fully comply with the requirements of Section 162(f) and Section 6050X of the Internal Revenue Code and all treasury regulations relating to those provisions of the Internal Revenue Code. Teva makes no warranty or representation to the State or any Participating Local Government as to the tax consequences of the Settlement Amount or the Settlement Product or any portion thereof.

- E. *Federal, State and Local Laws Prevail.* Nothing in this Agreement shall be construed to authorize or require any action by Teva in violation of applicable federal, state, or other laws.
- F. *No Third-Party Beneficiaries.* Except as to Released Entities, nothing in this Settlement Agreement is intended to or shall confer upon any third party any legal or equitable right, benefit or remedy of any nature whatsoever.
- G. *Binding Agreement.* This Agreement shall be binding upon, and inure to the benefit of, the successors and assigns of the Parties hereto.
- H. *Choice of Law.* Any dispute arising from or in connection with this Settlement Agreement shall be governed by West Virginia law without regard to its choice-of-law provisions.
- I. *No Conflict Intended.* The headings used in this Agreement are intended for the convenience of the reader only and shall not affect the meaning or interpretation of this Agreement. The definitions contained in this Agreement or any Exhibit hereto are applicable to the singular as well as the plural forms of such terms.

- J. *No Party Deemed to be the Drafter.* None of the Parties hereto shall be deemed to be the drafter of this Agreement or any provision hereof for the purpose of any statute, case law or rule of interpretation or construction that would or might cause any provision to be construed against the drafter hereof.
- K. *Most Favored Nation.* If, after this settlement, there is a collective nationwide resolution of substantially all claims against Teva brought by states, counties, municipalities and/or local governments (a "Public Global Resolution") then the State and Teva agree that the net present value ("NPV") (calculated with a 7% discount rate) of the Settlement Amount to be received by the State and its Local Governments under this settlement (excluding \$7,926,550 in fees and costs as outlined in Paragraph 1 above) shall be no less favorable than the net present value (calculated with a 7% discount rate) of the consideration the State and its Local Governments would have received based on an allocation share of 2.25% of the total cash allocated to remediation and restitution (excluding payments to tribes and attorneys' fees and costs) in the Public Global Resolution, considering the same level of participation of Local Governments and other required participation requirements of the Public Global Resolution. Any additional monies due to the State and its Local Governments under this Most Favored Nations clause shall be paid on the same payment schedule as delineated in the Public Global Resolution.
1. By way of example only, assume Teva reaches a Public Global Resolution of \$XX billion in cash to be used for remediation and restitution purposes, exclusive of payments to tribes, attorneys' fees and costs, and before any deductions are taken for prior settlements of public entities. If 2.25% of \$XX billion (on an NPV basis calculated with a 7% discount rate) is higher than the \$75,404,450 paid under this settlement for remediation and restitution as outlined in Paragraph 1 above (on an NPV basis calculated with a 7% discount rate) and all participation requirements of the Public Global Resolution are satisfied for a full allocation, then Teva would pay West Virginia the excess amount on the schedule specified in the Public Global Resolution.
- L. *Modification.* This Agreement may be modified by a written agreement of the Parties or, in the case of the Consent Judgment, by court proceedings resulting in a modified judgment of the Court. Modifications must be in writing and agreed to by all of the Parties to be enforceable.
- M. *Waiver.* Any failure by any party to this Agreement to insist upon the strict performance by any other party of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions of this Agreement, and such party, notwithstanding such failure, shall have the right thereafter to insist upon the specific performance of any and all of the provisions of this Judgment.

- N. *Entire Agreement.* This Agreement represents the full and complete terms of the settlement entered into by the Parties hereto, except as provided herein. Except as described in Section XII.B, above, in any action undertaken by the Parties, no prior versions of this Agreement and no prior versions of any of its terms may be introduced for any purpose whatsoever.
- O. *Counterparts.* This Agreement may be executed in counterparts, and a facsimile or .pdf signature shall be deemed to be, and shall have the same force and effect as, an original signature.
- P. *Severability.* In the event any one or more provisions of this Settlement Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Settlement Agreement.
- Q. *Notice.* All notices under this Agreement shall be provided to the following via email and Overnight Mail:

For Defendant:

Teva Pharmaceuticals
Attn: General Counsel's Office
400 Interpace Parkway
Parsippany, NJ 07054

Copy to Teva's attorneys at:

Eric W. Sitarchuk
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103-2921
eric.sitarchuk@morganlewis.com

Rebecca J. Hillyer
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103-2921
rebecca.hillyer@morganlewis.com

For the Attorney General:

Vaughn T. Sizemore
Deputy Attorney General
Office of the Attorney General
P.O. Box 1789

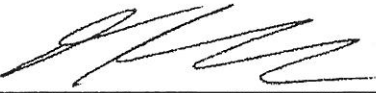
Charleston, WV 25326
vaughn.t.sizemore@wvago.gov

Abby G. Cunningham
Assistant Attorney General
Office of the Attorney General
P.O. Box 1789
Charleston, WV 25326
abby.g.cunningham@wvago.gov

APPROVED:

DATED: 9.16.22

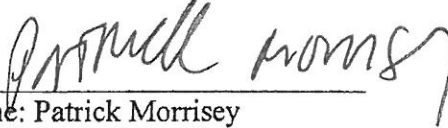
TEVA

By: 
Name: David M. Stark

DATED: 9/19/22

THE STATE OF WEST VIRGINIA

PATRICK MORRISEY
ATTORNEY GENERAL

By: 
Name: Patrick Morrissey
Title: Attorney General
Attorney for the State of West Virginia

Teva West Virginia State-Wide Opioid Settlement Exhibits

Exhibit A State Plan for Acceptance and Delivery of Settlement Product.....	A-1
Exhibit B List of Litigating Local Governments as of the Execution Date	B-1
Exhibit C List of West Virginia Counties, Cities, Towns, and Villages.....	C-1
Exhibit D West Virginia Local Government Election and Release Form	D-1
Exhibit E West Virginia First Memorandum of Understanding	E-1
Exhibit F Injunctive Relief.....	F-1
Exhibit G Consent Judgment.....	G-1
Exhibit H Case Management Order	H-1
Exhibit I Teva’s Subsidiaries, Affiliates, and Joint Ventures.....	I-1

To access sharefile, go to: <https://wvago.sharefile.com/d-s9ad346e24f2648a39b573a8c6af98eb5>

DRAFT
FINANCE COMMITTEE MINUTES
Friday, October 21, 2022
11:00 a.m.
Town Hall

1. Call to order at 11:01 a.m. by Mayor Auxer.
2. Members Present: Mayor Jim Auxer, Cheryl Roberts, Chris Stroeck
3. Staff Present: Amy Boyd, Frank Welch
4. Reading/approval of minutes – Moved by C. Roberts, second by C. Stroeck, to approve the minutes as presented with the addition of incorporating the Shepherdstown Public Library memo as an attachment. Unanimous.
5. Unfinished Business
 - a. Inventory List- F. Welch provided a list for next month's review.
6. New Business
 - a. Cullison Park Walking Path Funding- Hotel/Motel Tax Fund has \$74,000 currently. C. Stroeck clarified the total amount needed is approximately \$50,000. The Parks and Recreation Committee's budget has approximately \$30,000. This will deplete the budget for the remainder of the year. Motion by C. Roberts, second by C. Stroeck, recommend allocating \$20,000 from Hotel/Motel Tax to cover cost. Unanimous.
Note: this is an allowable expenditure per the Hotel/Motel Tax Ordinance.
 - b. Town Administrator Salary Range- Lori Robertson reported that the Personnel Committee is looking at creating the position of Town Administrator. She reports they have reviewed the duties, what this position does and does not do, salary ranges, facets of the job description. The Personnel Committee believes this position can be a tremendous help (i.e. working with the current staff, working with the budgets, etc.). L. Robertson is requesting the approval of a salary range of \$75,000 - \$85,000 to sustain the Town Administrator position. C. Stroeck inquired if the research done could be viewed. L. Robertson indicated the Personnel Committee compiled research and came up with a page and half of information that was presented to Chazz Printz, Town Attorney. She reflected it was a lot of work to come up with this salary range and

based on what we are looking for. The Mayor has discussed this topic with the local Mayors. Masters Degree and 5-7 years of experience required.

C. Stroeck – with benefits, this position will be at \$100K. The thought is the benefits will add 30% to the salary range total.

C. Roberts- adding 30% puts the total cost between \$99K - \$120K

L. Rampy – a range gives you the option to adjust based on qualifications.

C. Stroeck – what's the next step?

Mayor – move forward looking if our budget can sustain the Town Administrator

Mayor Auxer reported that Daniel Sweeney is going to assist us in determining the sustainability of this position.

Timeframe is to begin advertising/interviewing at the beginning of the year.

Motion by C. Stroeck, second by C. Roberts, to refer the matter to staff to report back on cost and sustainability of position. Unanimous.

Note: L. Robertson is working on the job description and will share with the supervisors.

- c. American Rescue Plan Act (ARPA) Funding – Mayor Auxer reported the town received a first installment of \$429K previously which was used on the Water Plant Upgrade. B. Keller – we have no choice but to replace the press. Mayor Auxer – it's \$4,000 a week for sludge removal due to the press not being operable. H. Heyser – can Sewer Capacity Funds be used? F. Welch – it's not increasing capacity and therefore cannot be funded by the Sewer Capacity Account. C. Roberts – has no questions, sees the need. L. Rampy – no questions – very helpful to hear the explanation. Thank you for what you are doing under less than ideal conditions. J. Ekstrom – the biggest expense if the membranes and we have a reserve for other items, they can typically be covered. The second installment of the ARPA will cover this cost. C. Stroeck – we received ARPA money last year and have used some. Mayor – we've used all the first installment of the ARPA. Sewer revenue is down by \$200K and is proposing the use of the second installment to replace the sewer press. This is a permitted use of the funds. Moved by C. Roberts, second by C.

Stroeck, to allocate the ARPA fund to be used for the sewer press.
Unanimous.

C. Stroeck asked the this agenda item be placed on the Town Council agenda in an obvious place. Possibly "New Business".

C. Roberts moved to adjourn meeting at 11:47 a.m., second by C. Stroeck.
Unanimous.

Respectfully submitted,

Amy L. Boyd, Town Clerk

Corporation of Shepherdstown
Profit and Loss
 July - August, 2022

	Jul 2022	Aug 2022	Total
Income			
Uncategorized Income	50.00		50.00
Total Income	\$ 50.00	\$ 0.00	\$ 50.00
Gross Profit	\$ 50.00	\$ 0.00	\$ 50.00
Expenses			
Total Expenses			\$ 0.00
Net Operating Income	\$ 50.00	\$ 0.00	\$ 50.00
Other Income			
380C Restricted Fund Interest Coal	37.88	45.67	83.55
Total Other Income	\$ 37.88	\$ 45.67	\$ 83.55
Net Other Income	\$ 37.88	\$ 45.67	\$ 83.55
Net Income	\$ 87.88	\$ 45.67	\$ 133.55

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

Tuesday, Oct 18, 2022 11:24:25 AM GMT-7 - Accrual Basis

Corporation of Shepherdstown
Balance Sheet
As of August 31, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
101C Coal Severance Checking 6208	19,597.38
Total Bank Accounts	\$ 19,597.38
Other Current Assets	
202C Accrued Receivables Coal	0.00
Total Other Current Assets	\$ 0.00
Total Current Assets	\$ 19,597.38
TOTAL ASSETS	\$ 19,597.38
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
290.50 Restricted for Equipment	1,000.00
Total Other Current Liabilities	\$ 1,000.00
Total Current Liabilities	\$ 1,000.00
Total Liabilities	\$ 1,000.00
Equity	
390 Retained Earnings Coal	18,463.83
Retained Earnings	
Net Income	133.55
Total Equity	\$ 18,597.38
TOTAL LIABILITIES AND EQUITY	\$ 19,597.38

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

Tuesday, Oct 18, 2022 11:23:12 AM GMT-7 - Accrual Basis

Corporation of Shepherdstown
Balance Sheet
As of August 31, 2022

	Total
	<u>As of Aug 31, 2022</u>
ASSETS	
Current Assets	
Bank Accounts	
110 Lighting 2728	4,606.85
GENERAL FUNDS BANKING	
101.011 General Operating Funds 6209	4,907,504.22
Reserved Portion 6209	-3,851,136.03
Restricted Portion 6209	-53,699.93
Total 101.011 General Operating Funds 6209	\$ 1,002,668.26
101.040 DR/CR Revenue Checking 8818	373,239.63
101.09 PoliceDR/CR Acct-all 6798	175,038.55
101.50 Payroll Checking 0471	122,230.41
102 Global (was WSG) 6039	1,134,856.50
106 Petty Cash	
106.01 Petty Cash Till-Town Hall	100.00
106.02 Petty Cash Till-Police Dept.	100.00
106.03 Change Fund-Billing Clerk	200.00
Total 106 Petty Cash	\$ 400.00
Total GENERAL FUNDS BANKING	\$ 2,808,433.35
RESERVED FUNDS BANKING 6209	
101.02 Video Lottery NT (JSB)	
VL NT Cap-Infrastructure-ALL	835,967.90
VL NT-Cap. Public Works Equip	6,568.00
VL NT-Capital-Police Equip.	35,582.47
VL NT-Operating Cash	2,213,606.98
VL NT-Sidewalks	40,000.00
VL-NT-Cap.-Tobacco Whs Impr.	86,132.12
Total 101.02 Video Lottery NT (JSB)	\$ 3,217,857.47
101.07 Contingency Fund	115,000.00
Video Lottery LVL- Operating	29,747.61
Video Lottery-Table Games	
VL-Table Games-All	488,530.95
Total Video Lottery-Table Games	\$ 488,530.95
Total RESERVED FUNDS BANKING 6209	\$ 3,851,136.03
RESTRICTED FUNDS BANKING	
101.031 Grants Funds-Other Grants	14,900.00
101.037 JC Bike Path Project Funds	2,731.48
101.039 Oil and Gas Tax	36,068.45
103 Customer Deposit Accounts 3194	119,268.23
105 Police Dept. Equip. Fund (JSB) 4986	11,198.59
Total RESTRICTED FUNDS BANKING	\$ 184,166.75
Parks & Recreation Hotel/Motel 5985	74,350.59

Special Fund		
ARPA 8097		429,460.64
Total Special Fund	\$	429,460.64
Undeposited Funds		1,182.76
Total Bank Accounts	\$	7,353,336.97
Accounts Receivable		
General Funds A/R		
109 Accrued Taxes Receivable		
109.01 Accr. Rec.-All Other Revenues		99,637.77
109.02 Accru Rec.-W/S Utility Tax-All		3,079.24
109.03 Deferred Property Taxes Rec.		17,281.79
Total 109 Accrued Taxes Receivable	\$	119,998.80
111 Garbage Billing		0.00
111.01 Garbage Billing-All		16,222.85
111.02 Recycling Billing-All		3,475.54
111.03 Allowance for Doubtful Accounts		-2,000.00
Total 111 Garbage Billing	\$	17,698.39
Total General Funds A/R	\$	137,697.19
Total Accounts Receivable	\$	137,697.19
Other Current Assets		
112.011 Tobacco Warehouse		5,261.00
Other Current Assets		
112.01 Prepaid Expenses		50,667.78
112.02 Supplies & Materials Inventory		5,194.47
112.07 Workers Comp Deposit		4,551.48
Total Other Current Assets	\$	60,413.73
Total Other Current Assets	\$	65,674.73
Total Current Assets	\$	7,556,708.89
Fixed Assets		
General Fixed Assets (Gov-Wide)		
Accumulated Depr.		
131.10 Accum. Depr.-Buildings		-1,041,016.79
132.10 Accum. Depr.-Other Improvements		-24,296.75
133.10 Accum. Depr.-Equipment		-808,280.38
136.10 Accum Depr-Infrastructure		-1,412,953.51
Total Accumulated Depr.	-\$	3,286,547.43
Construction in Progress		
136.03 CIP-Infrastructure		5,503.02
Total Construction in Progress	\$	5,503.02
Fixed Assets		
130 Fixed Assets-Land		894,254.11
131 Fixed Assets-Buildings		3,214,973.79
132 Fixed Assets-Other Impr.		44,605.00
133 Fixed Assets-Equipment		1,308,037.93
136 Fixed Assets-Infrastructure		3,262,661.09
Total Fixed Assets	\$	8,724,531.92
Total General Fixed Assets (Gov-Wide)	\$	5,443,487.51
Total Fixed Assets	\$	5,443,487.51

TOTAL ASSETS	\$	13,000,196.40
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
General Funds A/P		
201 Accounts Payable, Vendor		354,799.22
Total General Funds A/P	\$	354,799.22
Total Accounts Payable	\$	354,799.22
Credit Cards		
213 Purchase Card Payable		364,070.08
Total Credit Cards	\$	364,070.08
Other Current Liabilities		
140.01 DO-RHBT Payments Subsequer		-24,060.26
140.02 DO - Change in Proportionate		-16,430.00
250.10 Net OPEB Liability		262,044.00
260 Accrued Compensated Absences		45,929.73
280.10 DI-Different Expected/Actual I		3,813.00
280.20 DI-Difference Proj/Actual Earn		4,911.00
280.30 DI-Changes/Differences Prop. S		15,979.00
280.40 DI - Changes in Assuptions		25,685.00
290.50 Restricted for Equipment		3,731.48
292.20 PPA-Beginning OPEB Liability		-276,168.79
292.30 PPA-2017 RHBT Payment		-41,787.00
292.40 PPA-Beginning Net OPEB Obligati		313,932.00
Child Support		713.07
Christmas Club		-290.00
Due to/from Sewer		329,726.54
Due to/from Water		147,224.74
Garnishments		331.00
Gen Fund Other Current Liab.		
220 Accrued Wages & Taxes Payable		2,671.45
235 Customer Dep Funds/Int Payable		0.00
Customer Deposit Funds Payable		20,441.55
Customer Deposit Interest Payable		3,325.55
Total 235 Customer Dep Funds/Int Payable	\$	23,767.10
240 Other Current Liabilities		
Appeal Bonds-Police court		-100.00
Board of Appeals Fee Bond		200.00
Total 240 Other Current Liabilities	\$	100.00
Total Gen Fund Other Current Liab.	\$	26,538.55
Payroll Liabilities		-3,920.71
VALIC Retirement Payable		13,906.17
Total Other Current Liabilities	\$	831,808.52
Total Current Liabilities	\$	1,550,677.82
Total Liabilities	\$	1,550,677.82
Equity		
290 Investment in Gen. Fixed Assets		5,466,470.38

Fund Balance	4,680,537.16
Retained Earnings	1,342,273.89
Net Income	-39,762.85
Total Equity	<u>\$ 11,449,518.58</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 13,000,196.40</u>

Note

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Tuesday, Oct 18, 2022 11:21:52 AM GMT-7 - Accrual Basis

Corporation of Shepherdstown
Profit and Loss
July - August, 2022

	Jul 2022	Aug 2022	Total
Income			
Court Fee Revenues			0.00
320 Fines, Fees and Court Costs		155.00	155.00
320.01 Bond Deposits	1,965.25	3,370.81	5,336.06
320.03 Fingerprints		20.00	20.00
320.10 DR/CR Chargebacks-temp acct	-161.01	-37.77	-198.78
Total 320 Fines, Fees and Court Costs	\$ 1,804.24	\$ 3,508.04	\$ 5,312.28
389 Accident Reports		20.00	20.00
Total Court Fee Revenues	\$ 1,804.24	\$ 3,528.04	\$ 5,332.28
Gaming Income-Table Games			0.00
376.00 Gaming Income-Table Games	16,067.48		16,067.48
Table Games Greenbrier (deleted)		580.99	580.99
Total 376.00 Gaming Income-Table Games	\$ 16,067.48	\$ 580.99	\$ 16,648.47
Total Gaming Income-Table Games	\$ 16,067.48	\$ 580.99	\$ 16,648.47
Hotel Occupancy Tax Revenue	16,960.09	-4,789.19	12,170.90
308 Hotel Occupancy Tax	-12,647.31	29,607.40	16,960.09
Total Hotel Occupancy Tax Revenue	\$ 4,312.78	\$ 24,818.21	\$ 29,130.99
License & Permit Revenue	570.00	500.00	1,070.00
325 Business Licenses	7,833.50	2,134.00	9,967.50
Total License & Permit Revenue	\$ 8,403.50	\$ 2,634.00	\$ 11,037.50
Other Revenues			0.00
380 Checking Interest	3,527.45		3,527.45
380.01 General Fund Interest	11,260.41	16,961.60	28,222.01
Total 380 Checking Interest	\$ 14,787.86	\$ 16,961.60	\$ 31,749.46
381 Reimbursements		-155.10	-155.10
382 Refunds & Rebates		0.00	0.00
382.02 Purchase Card Refund/Rebate		250.85	250.85
Total 382 Refunds & Rebates	\$ 0.00	\$ 250.85	\$ 250.85
399 Miscellaneous Income			0.00
399.05 Refunds & Reimbursements		-194.70	-194.70
399.46 COVID REIMBURSEMENT		2,007.36	2,007.36
Total 399 Miscellaneous Income	\$ 0.00	\$ 1,812.66	\$ 1,812.66
Total Other Revenues	\$ 14,787.86	\$ 18,870.01	\$ 33,657.87
Other Tax Revenues			0.00
304 Utility Tax	253.87	2,086.84	2,340.71
304.01 Town Utility Tax-Utility Co.	-4,546.53	7,796.53	3,250.00
304.02 Town Utility Tax-Water/Sewer	1,579.15	2,057.00	3,636.15
Total 304 Utility Tax	-\$ 2,713.51	\$ 11,940.37	\$ 9,226.86
305 Business & Occupation Tax	-19,290.34	19,490.34	200.00
306 Wine/Liquor/Private Club Tax	0.00		0.00
307 Animal Control Tax	0.00	180.90	180.90
Total Other Tax Revenues	-\$ 22,003.85	\$ 31,611.61	\$ 9,607.76
Parking Fee Revenue	1,918.44		1,918.44
321 Parking Tickets/includes boots	3,583.76	2,349.92	5,933.68
342 Parking Meter Revenues	4,863.16	2,221.92	7,085.08
342.10 Parking Meter Income		3,357.99	3,357.99
342.30 Parking Meter-Passport		3,077.23	3,077.23

Total 342 Parking Meter Revenues	\$	4,863.16	\$	8,657.14	\$	13,520.30
343 Parking Permit Revenue				415.00		415.00
Total Parking Fee Revenue	\$	10,365.36	\$	11,422.06	\$	21,787.42
Planning Commission Revenue						0.00
326 Building Permits				35.00		35.00
Total Planning Commission Revenue	\$	0.00	\$	35.00	\$	35.00
Property Tax Revenue		10,423.80		83,699.05		94,122.85
Refuse Collections Revenue						0.00
350 Refuse Collection						0.00
350.10 Refuse Revenue-All		13,298.90		13,258.91		26,557.81
350.20 Recycling Revenue-All		2,381.52		2,443.85		4,825.37
Total 350 Refuse Collection	\$	15,680.42	\$	15,702.76	\$	31,383.18
Total Refuse Collections Revenue	\$	15,680.42	\$	15,702.76	\$	31,383.18
Uncategorized Income		0.00				0.00
Total Income	\$	59,841.59	\$	192,901.73	\$	252,743.32
Gross Profit	\$	59,841.59	\$	192,901.73	\$	252,743.32
Expenses						
700.305 Misc. Contractual		47.81		47.81		95.62
City Hall Accounting/Audit						0.00
440.21 City Hall Accounting Services		4,708.69		1,354.97		6,063.66
Total City Hall Accounting/Audit	\$	4,708.69	\$	1,354.97	\$	6,063.66
City Hall Bldg/Equip Expenses						0.00
440.27 City Hall Communications		843.96		73.08		917.04
440.57 City Hall Equip Repairs/Maint				676.36		676.36
Total City Hall Bldg/Equip Expenses	\$	843.96	\$	749.44	\$	1,593.40
City Hall Insurance						0.00
440.26 City Hall Insurance Bonds				83.34		83.34
440.31 City Hall Commercial Insurance				5,563.00		5,563.00
Total City Hall Insurance	\$	0.00	\$	5,646.34	\$	5,646.34
City Hall Legal Fees						0.00
440.30 Legal Services				830.00		830.00
Total City Hall Legal Fees	\$	0.00	\$	830.00	\$	830.00
City Hall Other Expenses						0.00
440.10 City Hall Advertising				697.02		697.02
440.18 Postage		26.95		1,000.00		1,026.95
440.22 City Hall Dues/Memberships		2,655.19		631.63		3,286.82
440.29 City Hall Contracted Services		667.34		974.99		1,642.33
440.35 Credit Card Fees				0.00		0.00
440.41 City Hall Supplies & Materials		184.24		465.39		649.63
440.50 City Hall Svc/Finance Charges				212.50		212.50
Total City Hall Other Expenses	\$	3,533.72	\$	3,981.53	\$	7,515.25
City Hall Utilities						0.00
440.15 City Hall Electric		246.00		530.00		776.00
440.27 City Hall Communications (deleted)				14.37		14.37
440.28 City Hall Water/Sewer/Trash (deleted)				1,193.31		1,193.31
Total City Hall Utilities	\$	246.00	\$	1,737.68	\$	1,983.68
City Hall-Employee Salary/Fring						0.00
440.03 City Hall Wages		7,227.36		7,285.62		14,512.98
440.04 City Hall ER FICA		949.65		968.91		1,918.56
440.05 City Hall ER Hlth/Life				-484.00		-484.00
440.06 City Hall ER Annuity Contrib.		859.19		897.27		1,756.46
440.29 City Hall Contracted Services (deleted)		596.88		436.38		1,033.26

440.41 City Hall Supplies & Materials (deleted)	29,791.00	122.20	29,913.20
440.801 Planning Wages	5,335.84	5,588.56	10,924.40
Employee Payroll & ER Taxes			0.00
440.05 City Hall ER Hlth/Life (deleted)		3,523.67	3,523.67
Total Employee Payroll & ER Taxes	\$ 0.00	\$ 3,523.67	\$ 3,523.67
Total City Hall-Employee Salary/Fring	\$ 44,759.92	\$ 18,338.61	\$ 63,098.53
General Fund Donations			0.00
440.54 Shep. Public Library Donations	900.00	2,700.00	3,600.00
Total General Fund Donations	\$ 900.00	\$ 2,700.00	\$ 3,600.00
Magistrate Services	80.00		80.00
Parks Equipment & Supplies			0.00
900.41 Parks Materials & Supplies		1,558.54	1,558.54
900.58 Parks Equipment	2,215.85		2,215.85
Total Parks Equipment & Supplies	\$ 2,215.85	\$ 1,558.54	\$ 3,774.39
Parks Maintenance			0.00
900.15 Parks Maintanance (deleted)		874.00	874.00
Total Parks Maintenance	\$ 0.00	\$ 874.00	\$ 874.00
Parks Salaries & Fringe			0.00
900.03 Parks Gross Payroll	212.62	233.48	446.10
900.04 Parks ER FICA	16.14	17.67	33.81
900.05 Parks ER Health/Life (deleted)		220.23	220.23
900.06 Parks ER Annuity Contrib.	11.06	17.80	28.86
Total Parks Salaries & Fringe	\$ 239.82	\$ 489.18	\$ 729.00
Parks Utilities			0.00
900.18 Parks Electric	5.30	1,520.01	1,525.31
Total Parks Utilities	\$ 5.30	\$ 1,520.01	\$ 1,525.31
Parks Vehicle Expenses			0.00
900.43 Parks Gas/Fuel		52.50	52.50
Total Parks Vehicle Expenses	\$ 0.00	\$ 52.50	\$ 52.50
Planning Commission Expenses			0.00
440.83 Communications Expenses	757.13		757.13
Total Planning Commission Expenses	\$ 757.13	\$ 0.00	\$ 757.13
440.82 Professional Services		100.00	100.00
Police Court Judge			0.00
700.302 (deleted)		400.00	400.00
Total Police Court Judge	\$ 0.00	\$ 400.00	\$ 400.00
Police Equip. Purchase & Repair	3,000.00		3,000.00
700.16 Police Equipment/Furn. Purchase	764.83	4,531.30	5,296.13
700.17 Police Equipment Repair/Maint.		92.00	92.00
700.24 Police Computer Maintenance	205.44		205.44
Total Police Equip. Purchase & Repair	\$ 3,970.27	\$ 4,623.30	\$ 8,593.57
700.45 Police UNIFORMS		942.35	942.35
Police Other Expenses			0.00
700.19 Police Postage Expense	80.25		80.25
700.20 Police Publications	30.00	4.96	34.96
700.38 Police DR/CR System Fees (deleted)	45.21	36.19	81.40
700.41 Police Supplies and Materials (deleted)		2,099.00	2,099.00
700.42 Police Advertising (deleted)		108.00	108.00
Total 700.20 Police Publications	\$ 75.21	\$ 2,248.15	\$ 2,323.36
700.303 Police Legal Fees		160.00	160.00
700.309 Window Cleaning	135.00	90.00	225.00
700.311 Police IT Services	596.88	436.38	1,033.26

700.38 Police DR/CR System Fees	211.95	75.15	287.10
700.41 Police Supplies and Materials	1,727.05	26.11	1,753.16
700.42 Police Advertising		660.00	660.00
700.43 Police Gas/Fuel	1,333.69		1,333.69
700.46 Police Misc. Expenses		6,867.14	6,867.14
Police Court Attorney		370.25	370.25
Total Police Other Expenses	\$ 4,160.03	\$ 10,933.18	\$ 15,093.21
Police Remittance Fees	840.00	770.00	1,610.00
700.37 Police Teen Court Fees		100.00	100.00
Total Police Remittance Fees	\$ 840.00	\$ 870.00	\$ 1,710.00
Police Salaries & Fringe			0.00
700.031 Police Gross Payroll	37,349.41	35,940.20	73,289.61
700.038 Police Meter Maintenance			0.00
700.05 Police ER Health/Life		5,505.74	5,505.74
700.06 Police ER Annuity Contrib.	2,053.33	2,029.28	4,082.61
Total 700.038 Police Meter Maintenance	\$ 2,053.33	\$ 7,535.02	\$ 9,588.35
Total 700.031 Police Gross Payroll	\$ 39,402.74	\$ 43,475.22	\$ 82,877.96
700.04 Police ER FICA	2,828.24	2,721.42	5,549.66
Total Police Salaries & Fringe	\$ 42,230.98	\$ 46,196.64	\$ 88,427.62
Police Utilities & Rent			0.00
700.14 Police Communications	839.85	73.07	912.92
700.23 Police Electric	245.53		245.53
700.23 Police Electric (deleted)		529.52	529.52
Total Police Utilities & Rent	\$ 1,085.38	\$ 602.59	\$ 1,687.97
Police Vehicle Expenses			0.00
700.18 Police Vehicle Repair		513.46	513.46
Total Police Vehicle Expenses	\$ 0.00	\$ 513.46	\$ 513.46
Sanitation Dumping Fees			0.00
800.30 Sanitation Contractual	7,473.93	509.46	7,983.39
800.31 Recycling Fee (JCSW & AVW)	769.60	1,096.50	1,866.10
Total 800.30 Sanitation Contractual	\$ 8,243.53	\$ 1,605.96	\$ 9,849.49
Total Sanitation Dumping Fees	\$ 8,243.53	\$ 1,605.96	\$ 9,849.49
Sanitation Other Expenses			0.00
800.21 Sanitation Uniforms	193.81	290.31	484.12
800.41 Sanitation Supplies & Materials	1,333.67	13.98	1,347.65
800.43 Sanitation Gas/Fuel	1,014.15	517.56	1,531.71
800.44 Sanitation Billing Postage (deleted)	916.80		916.80
Total Sanitation Other Expenses	\$ 3,458.43	\$ 821.85	\$ 4,280.28
Sanitation Salaries & Fringe			0.00
800.03 Sanitation Gross Payroll	3,775.23	4,177.47	7,952.70
800.04 Sanitation ER FICA	286.42	318.87	605.29
800.05 Sanitation ER Health/Life (deleted)		220.23	220.23
800.06 Sanitation ER Annuity Contrib.	178.53	56.26	234.79
Total Sanitation Salaries & Fringe	\$ 4,240.18	\$ 4,772.83	\$ 9,013.01
Sanitation Vehicle Expenses			0.00
800.17 Sanitation Vehicle Repair/Exp	916.92		916.92
Total Sanitation Vehicle Expenses	\$ 916.92	\$ 0.00	\$ 916.92
Streets Maintenance & Equipment			0.00
750.20 Street Markings	1,465.09		1,465.09
Total Streets Maintenance & Equipment	\$ 1,465.09	\$ 0.00	\$ 1,465.09
Streets Other Expenses	4,150.00		4,150.00
750.30 Streets Uniforms	208.88	286.73	495.61

750.41 Streets Supplies & Materials	253.96		253.96
Total Streets Other Expenses	\$ 4,612.84	\$ 286.73	\$ 4,899.57
Streets Salaries & Fringe			0.00
750.02 Streets Gross P/R-Project Coord. (deleted)			0.00
750.05 Streets ER Health/Life (deleted)		660.69	660.69
Total 750.02 Streets Gross P/R-Project Coord. (deleted)	\$ 0.00	\$ 660.69	\$ 660.69
750.03 Street Wages	5,954.72	6,288.49	12,243.21
750.04 Streets ER FICA	454.68	479.66	934.34
750.06 Streets ER Annuity Contrib.	257.49	313.27	570.76
Total Streets Salaries & Fringe	\$ 6,666.89	\$ 7,742.11	\$ 14,409.00
Streets Tree Maintenance			0.00
750.14 Streets Tree Maintenance	2,373.00	7,200.00	9,573.00
Total Streets Tree Maintenance	\$ 2,373.00	\$ 7,200.00	\$ 9,573.00
Streets Utilities			0.00
750.12 Streets Communications	83.86	92.70	176.56
750.18 Streets Electric	1,500.67		1,500.67
Total Streets Utilities	\$ 1,584.53	\$ 92.70	\$ 1,677.23
Streets Vehicle Expenses			0.00
750.42 Streets Vehicle Repair	2,360.17		2,360.17
750.43 Streets Gas/Fuel	516.76	3,445.45	3,962.21
Total Streets Vehicle Expenses	\$ 2,876.93	\$ 3,445.45	\$ 6,322.38
Tobacco Warehouse Expense	13.09	28.80	41.89
Town Elections			0.00
438.00 Elections			0.00
438.02 Election Supplies & Expense		0.00	0.00
Total 438.00 Elections	\$ 0.00	\$ 0.00	\$ 0.00
Total Town Elections	\$ 0.00	\$ 0.00	\$ 0.00
Town Government Salaries/Fringe			0.00
General Government			0.00
City Council			0.00
410.01 Council/Mayor/Recorder Salary	2,375.00		2,375.00
410.04 Council/Mayor/Recorder ER FICA	160.23		160.23
Total City Council	\$ 2,535.23	\$ 0.00	\$ 2,535.23
Total General Government	\$ 2,535.23	\$ 0.00	\$ 2,535.23
Total Town Government Salaries/Fringe	\$ 2,535.23	\$ 0.00	\$ 2,535.23
Visitors Center Expenses			0.00
901.01 Visitors Center Tax % Paid Out	15,868.29		15,868.29
Total Visitors Center Expenses	\$ 15,868.29	\$ 0.00	\$ 15,868.29
Total Expenses	\$ 165,479.81	\$ 131,058.56	\$ 296,538.37
Net Operating Income	-\$ 105,638.22	\$ 61,843.17	-\$ 43,795.05
Other Expenses			
Reconciliation Discrepancies	-3,340.44	-691.76	-4,032.20
Total Other Expenses	-\$ 3,340.44	-\$ 691.76	-\$ 4,032.20
Net Other Income	\$ 3,340.44	\$ 691.76	\$ 4,032.20
Net Income	-\$ 102,297.78	\$ 62,534.93	-\$ 39,762.85

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

Current → Section 11-405 Driveways across sidewalks

Any person desiring a driveway across the sidewalk of his premises shall cause the sidewalk to be paved with cement or other material designated by the street commissioner and shall, when required by the street commissioner, replace the curbstone that may be injured or destroyed by the use of such driveway.

Section.11-406 Animals and vehicles prohibited on sidewalks

(a) It shall be unlawful for any person to drive any vehicle or to ride, drive, or to lead any horse or other beast of burden along or across any sidewalk in the town, except upon such part of any sidewalk as may be made for crossing thereof.

(b) It shall be unlawful for any person owning or having charge of a horse, cow, or mule to hitch such animal on, or to suffer any such animal to lie on, feed on, or befoul any sidewalk in the town.

Section 11-407 Prohibited accumulation of snow, ice and debris on sidewalks and removal thereof by town at expense of property owners

(a) No person shall permit the accumulation of snow or ice upon the sidewalk adjacent to any property owned or occupied by him within the town, but shall remove the same within a reasonable time not later than 9:00 a.m., and 4:00 p.m., each day that snow or ice accumulates thereon.

(b) No person shall permit the accumulation of trash, debris or anything unsanitary upon the sidewalk adjacent to any property owned or occupied by him within the town, or within five feet of any such sidewalk.

(c) Upon the accumulation of any snow, ice or debris upon any sidewalk or within five feet of any sidewalk in violation of this section the town, if the owner or occupant of the adjacent property fails to do so upon notice, may remove such snow, ice or debris and the expense of such removal shall be charged to the owner of such adjacent property and shall constitute a lien upon such property.

CHAPTER 5 - Streets and Public Places

Section 11-501 Person to be designated as street commissioner

The mayor shall, with the advice and consent of council, designate someone as street commissioner.

Section 11-502 Work on streets to be under supervision of street commissioner

All work done on streets of the town shall be under the supervision and direction of the street commissioner.

Proposed

**AN ORDINANCE RE-ENACTING
SECTION 11-405 OF CHAPTER 4 OF TITLE 11 OF THE
CODE OF SHEPHERDSTOWN, WEST VIRGINIA,
TO PROHIBIT DRIVEWAYS THAT CROSS PUBLIC SIDEWALKS**

THE SHEPHERDSTOWN TOWN COUNCIL ORDAINS:

Chapter 4 of Title 11 of the Town Code is hereby amended by amending and re-enacting Section 11-405, now entitled "Prohibition of driveways across sidewalks", to prohibit driveways that cross public sidewalks. Accordingly, there is amended and re-enacted Section 11-405 of Chapter 4 of Title 11 to read as follows:

Section 11-405 Prohibition of driveways across sidewalks.

Driveways across sidewalks are prohibited.

First Reading: _____

Second Reading: _____

Adopted: _____