

**Jefferson County Farmland Protection Board**  
**Board Meeting - Monday, July 8, 2024 - 7:00 PM**

JCDA Conference Room, 1948 Wiltshire Road, Kearneysville, WV

**Minutes**

In Attendance:, Mr. Banks, Mr. Berndt, Dr. Hetzel, Ms. Johnson, Dr. Stine, Ms. Tabb (County Commission liaison), Ms. Benites L-M. (Development Authority) Ms. Wheeler, (Director) Absent with notice: Catherine Johnson.

\* Action item

7:05 PM .....Call to Order and Opening Remarks

**Introduction of Guests:** Jason Adams

**Approval of Minutes of Previous Meetings** (June 17, 2024 and June 28, 2024) Dr. Hetzel moved to accept the June 17 and June 28 minutes, seconded by Ms. Benites. The motion carried unanimously.

**Approval of Treasurer’s Report:** (June 30, 2024) Mr. Banks moved to accept the Treasurers report, seconded by Dr. Stine. The motion carried unanimously.

**Administrative Report**

**New Business:**

1. **Consider for approval: Monitoring report for Washington \* (Harewood)**
2. **Consider for approval: Monitoring report for Rogers Rissler \***

Dr. Stine moved to accept the Washington and the Rogers Rissler Monitoring reports, Seconded by Dr. Hetzel. The motion carried unanimously.

3. **Consider for approval: Quote from F.M. Schiavone for \$1,365.12 for the baseline documentation report for Property 2024-03.** \*Mr. Berndt moved to approve the quote for the baseline report for Property 2024-03, seconded by Dr. Stine. Dr. The motion carried unanimously.
4. **Discuss research findings for current agricultural property values.** The Director presented property sales history from 2019 – 2023, provided by Sirna Appraisals. Although the data show a strong increase in property values overall, the Board concluded that the data was not detailed enough to be useful, and further, that the Board will continue to evaluate easement purchase prices on a case by case basis.

The Jefferson County Farmland Protection Board reserves the right to re-arrange items on the agenda if necessary to accommodate time constraints of the public or the Board.

5. **Discuss the feasibility of joint conservation easements with multiple property owners.** The board discussed scenarios in which multiple abutting landowners might wish to combine lands each under 20 acres to put forth for a conservation easement. It was concluded that such a scenario would have to be evaluated for the legal complexities of establishing easement deeds covering properties under different ownership, the potential conservation values protected, and the increased administrative and stewardship costs incurred with multiple owners.
6. **Discuss prioritizing applications for properties with streams.** Dr. Stine discussed the importance of protecting streams along their entire course through different properties.
7. Public Comment
8. Closing Remarks
9. Adjourn 8:20 PM

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## Jefferson County Farmland Protection Board

07/03/24

## Balance Sheet

Accrual Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
BCT - CDAR	3,647,826.06	4,057,410.00	-409,583.94
BCT - Operating x9741	146,605.80	99,016.02	47,589.78
BCT - Stewardship Reserve x7390	115,724.29	111,835.14	3,889.15
BCT - Stewardship Account x7412	72,929.60	11,852.53	61,077.07
BCT - ICS x0740	1,396,895.29	781,486.06	615,409.23
BCT - ICS EAF x2034	370,564.44	333,381.18	37,183.26
<b>Total Checking/Savings</b>	5,750,545.48	5,394,980.93	355,564.55
<b>Other Current Assets</b>			
Transfer Taxes Receivable	166,524.60	103,236.10	63,288.50
Legal Retainer	3,000.00	3,000.00	0.00
<b>Total Other Current Assets</b>	169,524.60	106,236.10	63,288.50
<b>Total Current Assets</b>	5,920,070.08	5,501,217.03	418,853.05
<b>Fixed Assets</b>			
Furniture & Fixtures	4,502.00	0.00	4,502.00
<b>Total Fixed Assets</b>	4,502.00	0.00	4,502.00
<b>TOTAL ASSETS</b>	<b>5,924,572.08</b>	<b>5,501,217.03</b>	<b>423,355.05</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Due to Berkeley Co FPB	0.00	5,613.81	-5,613.81
Due to Jefferson County Comm.	78,857.92	91,703.19	-12,845.27
<b>Total Other Current Liabilities</b>	78,857.92	97,317.00	-18,459.08
<b>Total Current Liabilities</b>	78,857.92	97,317.00	-18,459.08
<b>Total Liabilities</b>	78,857.92	97,317.00	-18,459.08
<b>Equity</b>			
Reserved for Encumbrances	2,109,724.00	1,807,408.00	302,316.00
Reserved for Farmland Protect.	3,596,492.03	1,864,053.44	1,732,438.59
Net Income	139,498.13	1,732,438.59	-1,592,940.46
<b>Total Equity</b>	5,845,714.16	5,403,900.03	441,814.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,924,572.08</b>	<b>5,501,217.03</b>	<b>423,355.05</b>

## Jefferson County Farmland Protection Board

## Profit &amp; Loss

07/03/24

June 2024

Accrual Basis

	Jun 24	Jun 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Transfer Tax	166,547.50	103,256.39	63,291.11
NPS/CWPT/ABPP Grants	0.00	974,425.00	-974,425.00
Interest/Dividends	18,509.07	10,584.77	7,924.30
Contributions Income			
Individuals	7.50	664.67	-657.17
<b>Total Contributions Income</b>	7.50	664.67	-657.17
<b>Total Income</b>	185,064.07	1,088,930.83	-903,866.76
<b>Expense</b>			
Advertising & Marketing Expense	0.00	256.50	-256.50
Bank Service Charges	25.00	25.00	0.00
Dues and Subscriptions	100.00	0.00	100.00
Miscellaneous	83.99	53.99	30.00
Office Supplies	0.00	15.36	-15.36
Postage and Delivery	31.85	3.72	28.13
Professional Fees			
Accounting	675.00	675.00	0.00
Legal Fees	250.00	0.00	250.00
<b>Total Professional Fees</b>	925.00	675.00	250.00
Salary & Benefits Expense	0.00	27,840.01	-27,840.01
Telephone	75.00	0.00	75.00
Travel & Ent			
Travel	53.73	78.08	-24.35
<b>Total Travel &amp; Ent</b>	53.73	78.08	-24.35
Utilities	174.32	141.14	33.18
<b>Total Expense</b>	1,468.89	29,088.80	-27,619.91
<b>Net Ordinary Income</b>	183,595.18	1,059,842.03	-876,246.85
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
Conservation Easement Procure	0.00	974,425.00	-974,425.00
Current Year Encumbrances			
Easement Acquisition	-201,450.00	0.00	-201,450.00
<b>Total Current Year Encumbrances</b>	-201,450.00	0.00	-201,450.00
<b>Total Other Expense</b>	-201,450.00	974,425.00	-1,175,875.00
<b>Net Other Income</b>	201,450.00	-974,425.00	1,175,875.00
<b>Net Income</b>	<b>385,045.18</b>	<b>85,417.03</b>	<b>299,628.15</b>

## Jefferson County Farmland Protection Board

07/03/24

## Profit &amp; Loss

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
WV DEP Grant	60,732.75	0.00	60,732.75
Transfer Tax	1,511,835.92	1,209,434.77	302,401.15
Grants	492,097.00	0.00	492,097.00
NPS/CWPT/ABPP Grants	0.00	974,425.00	-974,425.00
Interest/Dividends	248,733.83	58,297.93	190,435.90
<b>Contributions Income</b>			
Corporations	0.00	81.60	-81.60
Individuals	21,957.03	1,536,975.75	-1,515,018.72
Contributions Income - Other	0.00	1,194.55	-1,194.55
<b>Total Contributions Income</b>	21,957.03	1,538,251.90	-1,516,294.87
Miscellaneous Income	2.00	165.00	-163.00
<b>Total Income</b>	2,335,358.53	3,780,574.60	-1,445,216.07
<b>Expense</b>			
Advertising & Marketing Expense	7,009.75	2,281.38	4,728.37
Bank Service Charges	340.00	320.00	20.00
Conferences Education Training	982.27	0.00	982.27
Dues and Subscriptions	1,429.00	450.00	979.00
Interest Expense	-0.10	0.00	-0.10
Licenses and Permits	0.00	250.00	-250.00
Miscellaneous	1,516.74	975.24	541.50
Office Supplies	419.68	989.08	-569.40
Postage and Delivery	420.58	267.15	153.43
Printing and Reproduction	0.00	3,540.57	-3,540.57
<b>Professional Fees</b>			
Accounting	8,100.00	8,100.00	0.00
Audit	5,940.00	5,400.00	540.00
Computer Support	100.00	100.00	0.00
Consulting/Contract	0.00	3,660.00	-3,660.00
Legal Fees	1,625.00	0.00	1,625.00
Terra Firma Insurance	3,596.00	3,528.00	68.00
Professional Fees - Other	1,152.50	0.00	1,152.50
<b>Total Professional Fees</b>	20,513.50	20,788.00	-274.50
Salary & Benefits Expense	96,655.15	114,243.93	-17,588.78
Supplies	0.00	77.51	-77.51
Telephone	900.00	525.00	375.00
<b>Travel &amp; Ent</b>			
Meals	0.00	200.78	-200.78
Travel	1,563.66	1,053.54	510.12
Travel & Ent - Other	0.00	210.25	-210.25
<b>Total Travel &amp; Ent</b>	1,563.66	1,464.57	99.09
Utilities	1,794.58	2,002.88	-208.30
<b>Total Expense</b>	133,544.81	148,175.31	-14,630.50
<b>Net Ordinary Income</b>	2,201,813.72	3,632,399.29	-1,430,585.57
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Other Income	3,542.12	0.00	3,542.12
<b>Prior Years Encumbrances</b>			
Easement Acquisition	0.00	0.00	0.00
<b>Total Prior Years Encumbrances</b>	0.00	0.00	0.00
<b>Total Other Income</b>	3,542.12	0.00	3,542.12
<b>Other Expense</b>			
Conservation Easement Procure	1,722,468.00	974,425.00	748,043.00
<b>Current Year Encumbrances</b>			
Easement Acquisition	302,316.00	889,994.00	-587,678.00

Jefferson County Farmland Protection Board

Profit & Loss

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Easement Costs</b>			
Environmental Assessment	5,100.00	0.00	5,100.00
Easement Administration	2,662.46	3,813.43	-1,150.97
Baselines	0.00	3,235.76	-3,235.76
Title Search/Appraisal Reimb.	0.00	0.00	0.00
Surveys	13,293.00	5,250.00	8,043.00
Appraisals	8,000.00	0.00	8,000.00
Legal Fees	3,030.25	23,261.00	-20,230.75
Settlement Charges	8,888.00	8,441.00	447.00
Other	0.00	-8,459.49	8,459.49
<b>Total Easement Costs</b>	40,973.71	35,541.70	5,432.01
<b>Current Year Encumbrances - Other</b>	100.00	0.00	100.00
<b>Total Current Year Encumbrances</b>	343,389.71	925,535.70	-582,145.99
<b>Total Other Expense</b>	2,065,857.71	1,899,960.70	165,897.01
<b>Net Other Income</b>	-2,062,315.59	-1,899,960.70	-162,354.89
<b>Net Income</b>	<b>139,498.13</b>	<b>1,732,438.59</b>	<b>-1,592,940.46</b>