

Jefferson County Farmland Protection Board Meeting

Monday, April 14th, 2025 – 6:00PM

JCDA Conference Room 1948 Wiltshire Rd, Kearneysville, WV

Minutes

In attendance: Julia Yuhasz, Glen Hetzel, Erik Berndt, Kevin Snyder, Neill Banks, Krista Hoffman, Jason Adams (Director)

Absent with notice: Steve Stolipher (County Commission liaison)

Call to Order Julia Yuhasz, President, called meeting to order at 6:03 pm

Approval of Minutes of Previous Meetings (March 10th)

Mr. Banks moved to accept the March meeting minutes. Dr. Hetzel seconded. The motion carried unanimously

Approval of Treasurer's Report: (March)

Mr. Berndt moved to accept the March Treasurer's Report. Ms. Hoffman seconded. The motion carried unanimously

Administrative Report

Old Business:

1. Discussion and possible action for restoration of Property 40

*This may include executive session to discuss pending litigation per West Virginia Code | §6-9A-4

Mr. Banks motioned to enter executive session to discuss pending litigation.

Dr. Hetzel seconded the motion. The motion carried unanimously. Dr. Hetzel

moved to leave executive session. Mr. Snyder seconded the motion. The

motion carried unanimously.

New Business:

1. Discussion and possible action concerning 2023-02 property status

Mr. Banks motioned to revise the offer on 2023-02 to \$150,000. Dr. Hetzel seconded the motion. The motion carried unanimously.

2. Discussion and possible action to make adjustments to FY2026 Application

The board requested more information about the easement application

3. Consider for approval: Reimbursement of Director's salary for Q1, Q2, Q3
FY2025

Mr. Berndt moved to approve the reimbursement of the directors salary for Q1, Q2, and Q3 to the County Commission. Mr. Banks seconded the motion. The motion carried unanimously.

Public Comment

Adjourn

Ms. Hoffman moved to adjourn the meeting. Mr. Berndt seconded. The motion carried unanimously.

The Meeting adjourned at 7:55 pm

Jefferson County Farmland Protection Board

Balance Sheet

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
BCT x2840	120,684.23	0.00	120,684.23
BCT x2832	73,239.72	0.00	73,239.72
BCT - CDAR	2,134,563.27	3,597,956.56	-1,463,393.29
BCT - Operating x9741	249,724.10	141,748.12	107,975.98
BCT - Stewardship Reserve x7390	0.10	112,468.67	-112,468.57
BCT - Stewardship Account x7412	0.00	72,829.68	-72,829.68
BCT - ICS x0740	2,017,574.30	1,005,205.96	1,012,368.34
BCT - ICS EAF x2034	2,065,994.72	366,620.59	1,699,374.13
Total Checking/Savings	6,661,780.44	5,296,829.58	1,364,950.86
Other Current Assets			
Transfer Taxes Receivable	135,823.60	103,239.40	32,584.20
Legal Retainer	3,000.00	3,000.00	0.00
Total Other Current Assets	138,823.60	106,239.40	32,584.20
Total Current Assets	6,800,604.04	5,403,068.98	1,397,535.06
TOTAL ASSETS	6,800,604.04	5,403,068.98	1,397,535.06
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	0.00	897.40	-897.40
Total Accounts Payable	0.00	897.40	-897.40
Other Current Liabilities			
Due to Jefferson County Comm.	100,882.10	78,857.92	22,024.18
Total Other Current Liabilities	100,882.10	78,857.92	22,024.18
Total Current Liabilities	100,882.10	79,755.32	21,126.78
Total Liabilities	100,882.10	79,755.32	21,126.78
Equity			
Reserved for Encumbrances	1,509,724.00	2,311,174.00	-801,450.00
Reserved for Farmland Protect.	3,700,427.33	3,596,492.03	103,935.30
Net Income	1,489,570.61	-584,352.37	2,073,922.98
Total Equity	6,699,721.94	5,323,313.66	1,376,408.28
TOTAL LIABILITIES & EQUITY	6,800,604.04	5,403,068.98	1,397,535.06

Jefferson County Farmland Protection Board

04/10/25

Profit & Loss

Accrual Basis

July 2024 through March 2025

	Jul '24 - Mar 25	Jul '23 - Mar 24	\$ Change
Ordinary Income/Expense			
Income			
WV DEP Grant	0.00	60,732.75	-60,732.75
Transfer Tax	1,450,422.76	1,038,616.49	411,806.27
Grants	0.00	492,097.00	-492,097.00
Interest/Dividends	161,282.27	186,570.67	-25,288.40
Contributions Income			
Individuals	54,638.58	21,069.53	33,569.05
Total Contributions Income	54,638.58	21,069.53	33,569.05
Miscellaneous Income	39.00	2.00	37.00
Total Income	1,666,382.61	1,799,088.44	-132,705.83
Expense			
Misc Furniture & Equipment	513.56	4,502.00	-3,988.44
Education Reimbursement	4,824.99	0.00	4,824.99
Copier rental	400.39	0.00	400.39
Advertising & Marketing Expense	2,027.24	670.40	1,356.84
Bank Service Charges	95.00	265.00	-170.00
Conferences Education Training	4,796.15	982.27	3,813.88
Dues and Subscriptions	1,171.95	1,329.00	-157.05
Interest Expense	0.00	-0.10	0.10
Licenses and Permits	15.00	0.00	15.00
Miscellaneous	953.67	1,003.77	-50.10
Office Supplies	767.07	419.68	347.39
Postage and Delivery	257.06	364.61	-107.55
Professional Fees			
Accounting	6,075.00	6,075.00	0.00
Audit	0.00	5,940.00	-5,940.00
Computer Support	295.00	100.00	195.00
Consulting/Contract	1,750.00	0.00	1,750.00
Legal Fees	3,875.00	0.00	3,875.00
Terra Firma Insurance	3,720.00	3,596.00	124.00
Professional Fees - Other	0.00	1,152.50	-1,152.50
Total Professional Fees	15,715.00	16,863.50	-1,148.50
Salary & Benefits Expense	114,296.88	90,085.54	24,211.34
Telephone	348.84	675.00	-326.16
Travel & Ent			
Travel	1,904.76	1,212.93	691.83
Total Travel & Ent	1,904.76	1,212.93	691.83
Utilities	784.44	1,301.62	-517.18
Total Expense	148,872.00	119,675.22	29,196.78
Net Ordinary Income	1,517,510.61	1,679,413.22	-161,902.61
Other Income/Expense			
Other Income			
Prior Years Encumbrances			
Easement Acquisition	0.00	0.00	0.00
Total Prior Years Encumbrances	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Other Expense			
Conservation Easement Procure	0.00	1,722,468.00	-1,722,468.00
Current Year Encumbrances			
Easement Acquisition	0.00	503,766.00	-503,766.00

10:15 AM

Jefferson County Farmland Protection Board

04/10/25

Profit & Loss

Accrual Basis

July 2024 through March 2025

	Jul '24 - Mar 25	Jul '23 - Mar 24	\$ Change
Easement Costs			
Environmental Assessment	0.00	5,100.00	-5,100.00
Easement Administration	2,836.20	2,662.46	173.74
Surveys	17,811.80	13,293.00	4,518.80
Appraisals	3,000.00	8,000.00	-5,000.00
Legal Fees	4,292.00	3,030.25	1,261.75
Settlement Charges	0.00	5,345.88	-5,345.88
Other	0.00	100.00	-100.00
Total Easement Costs	27,940.00	37,531.59	-9,591.59
Total Current Year Encumbrances	27,940.00	541,297.59	-513,357.59
Total Other Expense	27,940.00	2,263,765.59	-2,235,825.59
Net Other Income	-27,940.00	-2,263,765.59	2,235,825.59
Net Income	1,489,570.61	-584,352.37	2,073,922.98