



Windy Hills

December 2017

A City of Historic Homes

www.cityofwindyhills.com

From The Desk of Mayor Jim

Thanks to the Brightside Clean Up Team that did an excellent job of picking up trash in our city on October 21st. (Warren & Jim Van Nort, Joyce Brown, Joyce Bridge, Martha Davis, Ruth Reesor, Hilary Niltumyer and City Officials Davis, Greer, Phillips, Spencer and Ising). Pride in Windy Hills is one of the hallmarks of our citizens.

The 2016/2017 Audit Report is included in this newsletter in abbreviated form. A complete copy of the Auditor's Report is on file at City Hall and is available for inspection during normal business hours. The complete report is also available on the City's website at www.cityofwindyhills.com. Personal copies are available at no cost at City Hall.

Thank you for the support we receive from the many volunteers throughout the year and best wishes to all for a happy and healthy holiday season. Windy Hills, the BEST city in METRO.

Mayor Ising Receives League Of Cities Award

At the annual Jefferson County League of Cities dinner on November 16, Windy Hills Mayor Jim Ising received the prestigious Peyton Hoge III award. This is given annually to an individual who gives extraordinary service, dedication and time to a Jefferson County suburban city, the Jefferson County League of Cities and the greater Louisville community.



Seasons Greetings

The City of Windy Hills, The Mayor, The City Council, and Employees, wish all Residents a Safe and Joyous Holiday Season.



Merry Christmas and Happy New Year!

community pride tradition shady lawns great neighbors

2018 Code Enforcement Update

Dear Residents:

In our continuing efforts to keep our city compliant, and to be fair and consistent to all, please review the following items which will help us accomplish that goal in the upcoming year.

PARKING OF MOTOR VEHICLES, BOATS, TRAILERS AND OTHER OCCASIONAL USE VEHICLES

- Overnight parking is not permitted on any city street or cul-de-sac between the hours of 2:00 AM and 5:00 AM. Because of recent safety concerns this ordinance will be strictly enforced in 2018.
- No motor vehicle (every day or occasional use) may be parked on any unpaved area.
- Trailers, boats, campers and other occasional use vehicles may not be stored in driveways or yards, where they extend beyond the front line of the home.
- Illegal parking: abandoned, inoperable, or unlicensed vehicles are not allowed in the city, unless stored in a garage.
- Parking in the wrong direction on city streets is not permitted at any time.
- No more than 4 cars, including occasional use vehicles, may be permanently parked in the open at any city residence (less than 20,000 square foot lot). Exceptions can be made for temporary or holiday situations.

SIGNS

- Realtor signs are only allowed in the yard of the home for sale and must be placed behind the right of way. (Generally, 15-18 feet back from the street curb, or behind sidewalks, where applicable). Directional signs to the property are not allowed on any street, island, or right of way. Our city does have city approved signs for this purpose. All signs must be removed the day of closing. Please advise your Realtor.
- Commercial advertising signs are not allowed in the city, unless work is actively in progress at the property. When allowed, they may not be placed before work begins and must be removed the day the work is complete.
- Personal Event Signs (yard sales, auctions, estate sales) are allowed on a limited basis. They may not be placed more than 24 hours before your event begins and must be removed immediately at the event conclusion.
- Personal "Children at Play" signs do not conform to the "Manual of Approved Traffic Control Signage" used in Kentucky. They are not permitted on city entrances, islands, right-of-ways. Right-of-ways extend 30 feet from the center line of the street (generally 15-18 feet from

the curb, or behind sidewalks where applicable).

- Personal signs may not be affixed to any city street signs, light posts, benches, or waste containers.

GARBAGE/ TRASH PICK UP

- Garbage, yard waste, or throw-away household items may not be placed on the street prior to noon the day before the assigned date for disposal.
- Cans and containers must be removed from the street before 7:00 PM the date of collection.
- Tree/bush trimmings and yard waste not in containers, must be bundled in lengths not exceeding 4 feet. Plastic bags are no longer usable. Lawn waste placed on tarps will no longer be picked up.
- Items too heavy or cans filled beyond capacity of the contractor to lift, will not be taken. Please be mindful of unusually heavy items, which may require special pick up arrangements. Please call 1-866-237-7019 ask for account #169216991 if you have questionable items. (These items may require an extra charge).

BUILDING/ REMODEL/ HOME MAINTAINENCE

Windy Hills complies with Metro Louisville Building Code Permit requirements. If you are doing construction on your own, or by contractor, if a permit is required please be sure to obtain one, before work begins. Permits must be placed in plain sight on the property while construction is in progress for inspection. (Questions call Metro Government/Construction Review 502-574-3321).

- Dumpsters, dumpster bags, storage pods should be placed to the rear of the property where possible, and should not be placed on any city street or right-of-way. They may not be on site for longer than 30 days, without special approval of Windy Hills Code Enforcement.
- Unused building materials, building waste, throw-away appliances should be stored in the rear of the property and must be removed promptly when construction is complete.
- Grass may not be allowed to grow higher than 7 inches. For the beauty of our city and your neighbors, we ask that you be mindful to timely, proper maintenance of bushes, shrubs, and trees on your property.

RENTAL PROPERTY ORDINANCE

Homes in Windy Hills which are rented must be registered with the City. Existing rental homes must be registered by January 15th, 2018. New rental homes must be registered within 30 days of first rental. Contact City Hall or Code Enforcement for appropriate forms and fees.

Thank you for your attention and understanding of these important matters.

Windy Hills City Council



BECHTLER, PARKER & WATTS
CERTIFIED PUBLIC ACCOUNTANTS

VISTAGREEN BUILDING
9750 ORMSBY STATION ROAD, SUITE 300
PO BOX 22545
LOUISVILLE, KY 40252-0545

502 425 6002
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www.bpwcpa.com

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and
Members of the City Council
City of Windy Hills, Kentucky

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Windy Hills, Kentucky as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Windy Hills, Kentucky, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1 through 3 and pages 20 through 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Bechtler, Parker & Watts

Louisville, Kentucky

August 18, 2017

CITY OF WINDY HILLS
STATEMENT OF NET POSITION
JUNE 30, 2017

ASSETS

Cash	\$198,651
Certificates of deposit	937,671
Property tax receivable	2,204
Capital Assets, net of accumulated depreciation:	
Nondepreciable	400,000
Depreciable capital assets	109,234
TOTAL ASSETS	\$1,647,760

LIABILITIES AND NET POSITION

LIABILITIES

Accounts payable	\$7,951
Payroll taxes withheld	2,458
TOTAL LIABILITIES	10,409

NET POSITION

Invested in capital assets	509,234
Restricted for road maintenance	219,349
Unrestricted	908,768
TOTAL NET POSITION	1,637,351

TOTAL LIABILITIES AND NET POSITION	\$1,647,760
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Reach Alert

Many Windy Hills residents have signed up with the office to receive e-mails. But you must realize that if something important happens when the office is closed, you will not get the information. If you sign up for Reach Alert, you will. Messages can be sent out to residents 24 hours a day, 7 days a week. If you are registered, you can receive the information 3 ways; in a text, phones, and/or computer. Suppose there is something you need to know and you are out of town. You could receive a message on your cell phone. Should your pet go missing, you can call a city official and have it posted. Two dogs have been located through Reach Alert. To register, call 1-877-307-9313 or register on line at www.reachalert.com. This service is free to residents of Windy Hills.

CITY OF WINDY HILLS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES				
Property taxes	\$515,000	\$515,000	\$515,285	\$285
Less discounts	206,000	206,000	197,329	8,671
	<u>309,000</u>	<u>309,000</u>	<u>317,956</u>	<u>8,956</u>
OTHER REVENUES				
Interest income	800	800	7,762	6,962
Municipal insurance premium tax	230,000	230,000	230,385	385
Cable TV	18,000	18,000	17,714	(286)
Public Safety HB 413	0	0	4,849	4,849
Green Fund contributions	0	0	1,000	1,000
Rental registry fees	0	0	5,100	5,100
Other	7,900	7,900	251	(7,649)
TOTAL REVENUES	<u>565,700</u>	<u>565,700</u>	<u>585,017</u>	<u>19,317</u>
EXPENSES				
General government	165,950	165,950	162,283	3,667
Public safety	52,800	52,800	52,481	319
Streets and public works	15,000	15,000	15,504	(504)
Street lighting	0	0	36,843	(36,843)
Sanitation	220,000	220,000	219,463	537
Tree board	9,000	9,000	2,305	6,695
City beautification	20,000	20,000	17,002	2,998
Green maintenance	15,000	15,000	13,581	1,419
Emergency fund	28,000	28,000	0	28,000
TOTAL EXPENDITURES	<u>525,750</u>	<u>525,750</u>	<u>519,462</u>	<u>6,288</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$39,950</u>	<u>\$39,950</u>	<u>\$65,555</u>	<u>\$25,605</u>

CITY OF WINDY HILLS
BUDGETARY COMPARISON SCHEDULE - ROAD FUND
YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES				
Kentucky municipal aid	\$50,000	\$50,000	\$47,922	(\$2,078)
Interest income	700	700	801	101
TOTAL REVENUES	50,700	50,700	48,723	(1,977)
EXPENSES				
General government	0	0	30	(30)
Snow removal	20,000	20,000	10,000	10,000
Streets and public works	100,000	100,000	120,808	(20,808)
Street lighting	35,000	35,000	0	35,000
Emergency fund	0	0	0	0
TOTAL EXPENDITURES	155,000	155,000	130,838	24,162
EXCESS OF EXPENDITURES OVER REVENUES	(\$104,300)	(\$104,300)	(\$82,115)	\$22,185

Protect Young Trees From Deer

You may have noticed that some of the young trees or small trees in Windy Hills look as if something has torn off the bark on the trunks. This is most likely done by male deer. It is the time of year when they are rubbing their antlers against the tree. It would be wise to make some sort of barrier around the trees. Suggestions are small bamboo stakes with twine or fishing line attached, old tomato cages, or anything else that you can use as a barrier. It may not be pretty, but it will save your trees.



Blue Christmas Church Service

Calvin Presbyterian Church will host a "Blue Christmas" Service on Thursday, December 21 at 4:00 p.m. For many, the holidays are not a joyful time. Sadness, loss and separation can affect a person's ability to share in and enjoy celebrations of the season. This service offers a time to acknowledge those feelings while surrounding people with the compassionate love of Christ. All are welcome: come for yourself, or invite a friend who could be uplifted during this season. For more information, contact the Church at 896-0303.

Gigantic Pecan Tree

When **Ralph and JoAnn Williams** hired Windy Hills' arborist **Caroline Westfall** to examine their trees, Caroline was in awe when she saw the enormous pecan tree in their back yard. She had never seen one that large before. She contacted the Kentucky State Forester and asked him to come look at it. The forester measured it at 137 feet tall and 14.8 inches in circumference. Sadly, it is only the second largest pecan tree in the state. The champion is in Fulton County. But it is only a few inches taller, so maybe the Williams' tree will surpass it in the near future. Unfortunately the homeowners don't get to harvest many pecans because the deer and squirrels get there first.



Identity Theft

The Windy Hills Caring Community Team

In the 2017 Equifax Breach alone, 145 million Americans had their Social Security number, driver's license data, birth dates and addresses stolen. That information from 75% of Americans with credit scores can be used to create havoc in an individual's financial and personal life. In 2013 and 2014, 110 million people had credit and debit numbers stolen in the Target attack, and Yahoo had all 3 billion of its accounts hacked in that same year.

Our personal financial information is out there from many less publicized sources, and we need to make it more difficult for the hackers to get it. Reminders of "The Dark Web" are intimidating, but that portion of the internet is not generally available in

casual searches. Only the most determined thieves can make use of it. We can eliminate for ourselves many security weaknesses with a few precautions. We suggest the following:

BASIC IDENTITY THEFT PREVENTION

- Change up those passwords and pass codes on a regular basis.
- Always use security software with firewall and anti-virus protections.
- Do not click on links or download attachments from unknown or suspicious sources.
- Buy a shredder and use it.
- Opt out of unsolicited credit card offers, and shred those arriving in the mail you don't want.
- Check your official credit report on a regular basis.
- Keep your Social Security number private. Never give your whole number to anyone over the phone or on an unsecured website.
- Keep financial information private.
- Buy a wallet with RFID blocking capacity (radio-frequency-identification device). With certain equipment credit card numbers and other information can be read from short distances without ever touching the card
- Should you wish, you can subscribe to one of the insurance products such as Lifelock, ID Shield, Discoverit, Identity Force. All charge a fee, but some offer other services as well, even insurance up to \$1,000,000.00.

For a quick comparison of these products check www.consumersadvocate.org. They have prompts to the

various commercial sites. *NOTE: Remember that if the web address uses (.COM) it is a For-Profit organization. (.org) or (.gov) are Non-Profit entities.*

How can I tell if my identity has been stolen?

If you get phone calls trying to collect bills you don't owe, or inquiries regarding purchases that you did not make you may be a victim.

Get free credit reports from www.annualcreditreport.com (877) 322-8228. Credit reports are different from credit scores. You may have several credit scores reflecting different credit activities. To find your credit score at all three reporting agencies, go to www.freecreditreport.com, and check often for changes.

If you think the reports do not reflect your credit activity go to: www.alerts.equifax.com to request an initial

90 day fraud alert. There is also a military active duty personnel section if appropriate for you.

Go to www.officialcreditreporting.com for other security breach checks and some good additional information to keep tabs and checks on your credit history.

What to do Next

Chances are very good you did not find any

evidence that your identity had been stolen when you checked the reporting agencies. As a precaution you can "freeze" or "lock up" your credit reports. It's unlikely that anyone will issue a new account if the reports are locked. That means even you will not be able to open new accounts, rent an apartment, apply for a mortgage until you unfreeze or unlock your credit reports. If you choose to "lock-up", you will have to register with all three credit reporting agencies.

The three agencies are: www.Experian.com (888)397-3742; www.Transunion.com (800)680-7289; www.Equifax.com (800)525-6285.

Fixing an identity theft

To report fraudulent usage of your SSN and get a recovery plan visit: www.identitytheft.gov, or (877) 438-4338. Some victims of identity theft have had nightmare experiences that go on for years. If you are a victim it may be less expensive in the long run to go ahead and hire a firm experienced in this type of fraud to help you untangle the mess. For a list of lawyers in various cities in the



U.S. <https://attorneys.lawinfo.com/identity-theft>. Other professional theft investigators are: www.idt911.com, www.cyberscout.com.

Medical Fraud

A thief may use your name or health insurance numbers to see a doctor, get prescription drugs, file claims with your insurance company, or get other care. Use the same caution in safeguarding your health insurance, Medicare and prescription drug accounts as you use for your social security card, and driver's license.

It can be devastating to your health if another person has used your identity for medical purposes. Your records may reflect a wrong blood type, a list of prescriptions not your own, a medical condition not your own, etc. If you suspect your medical information has been stolen, get copies of records from each doctor, clinic, hospital, pharmacy, laboratory, health plan and location where you think a thief may have used your information. For example, if your insurance records show a prescription in your name that you did not get, ask for records from the health care facility that wrote it and the pharmacy that filled it. You are

entitled by law to know what's in your file. If the provider refuses your request, complain to: **U.S. Department of Health and Human Services' office for Civil Rights.**

Write to each medical provider and insurance plan explaining which information is not correct. Keep the original letter and send copies by certified mail and ask for a return receipt.

You may wish to get help with this process through a professional even though there will be a charge for their services (<https://attorneys.lawinfo.com>).

Tax Identity Theft

Some good news, at last! For 2017, the IRS, the states and the tax industry have joined together to enact new safeguards and to take additional actions to combat tax-related identity theft. Many of these safeguards will not be obvious, but are invaluable in fighting against the criminal syndicates most often involved in tax identity thefts.

What is Tax Identity Theft?

Tax Identity theft occurs when someone uses your stolen Social Security number to file a tax return claiming

a fraudulent refund. You probably will be unaware of this fraud until you file your tax return and get the message that you have already received your refund. If you are lucky, the IRS will catch the error immediately and send you a letter stating they have discovered suspicious activity using your SSN.

Tax I.D. Theft Warning Signs

- Notifications from the IRS that you owe additional tax, or have collection actions taken against you.
- IRS records indicate you received wages or income from an employer for whom you never worked.

Remember, you will receive IRS communications via U.S. Mail Service only – never on the phone or in an email.

Report suspicious on line or email scams to phishing@irs.gov.

Report suspicious phone, fax, or U.S. mail by phone to **1(800)366-4484**.

Data Breaches and Your Taxes

Not all data breaches or computer hacks result in tax related identity theft. Respond immediately to any notices from the IRS regarding hacked information of your account, or suspicious information received by

them. Follow these additional steps:

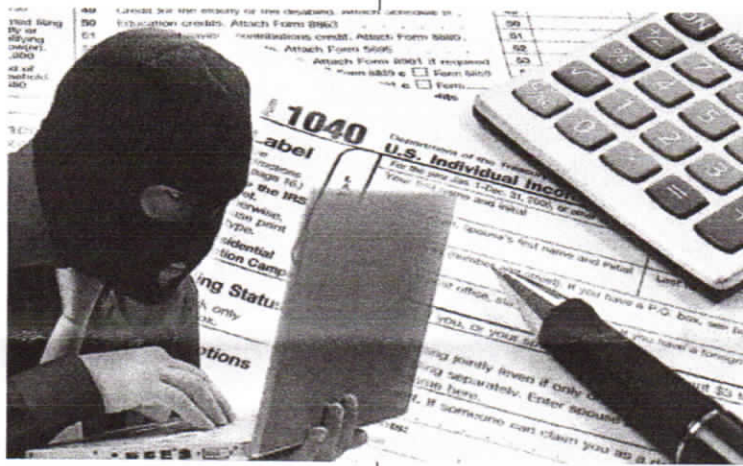
- File a complaint with the FTC at www.identitytheft.gov
- Contact the 3 major credit bureaus to place a "fraud alert" on your credit records.
- Contact your financial institutions and close any accounts or correct any tampering to your accounts you did not direct.
- Complete IRS Form 14039, Identity Theft Affidavit, if you received a notice, attach the affidavit to your return and mail according to instructions.

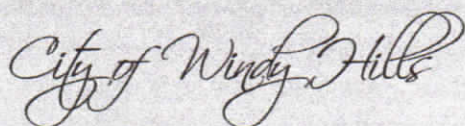
Sources:

Levin, Adam; *SWIPED*; Public Affairs, N.Y.; 2016

Periodicals
The Week; Oct. 13, & Oct. 20
Bottom Line Personal,
Internet;

www.consumerfinance.gov
www.consumersadvocate.org
www.annualcreditreport.com
www.irs.gov
www.consumer.ftc.gov





City Officials & Council Members

Mayor:

Jim Ising

PHONE.....897-3689

EMAIL.....jimising3@aol.com

City Council:

Helen Davis (Finance/Ordinance)

PHONE.....893-8238

EMAIL.....helen.davis@kctcs.edu

Kate Greer (Newsletter; Social Events; Tree Board)

PHONE.....893-2059

EMAIL.....katekgreer@gmail.com

Louis A. Phillips (Public Works)

CELL.....468-4629

EMAIL.....info@cityofwindyhills.com

Marianne Rademaker

(Police Liaison/Real Estate Signs)

PHONE.....896-1957

EMAIL.....marianne.rademaker@gmail.com

Mike Skelton (W.H. Green/City Beautification)

PHONE.....895-6000

EMAIL.....jmichaelskelton@aol.com

Suzanne Spencer (Health & Fitness; Community

Caring; Welcome To Windy Hills)

PHONE.....721-8740

EMAIL.....smsdesigner@bellsouth.net

City Clerk:

Sandy Moore.....895-4778

CITY FAX.....895-4757

Public Works/ Code Enforcement:

Steve Teaford.....895-4778

City Attorney:

James Hodge.....245-0825

FAX.....245-0827

City Email: info@cityofwindyhills.com

City Website: www.cityofwindyhills.com

City Council meetings are held the 2nd Monday of each month, 7:00 pm at Sojourn Community Church, 2501 Rudy Lane.

Emergency – Fire – Police

EMS.....911

Graymoor/Devondale Police 327-2677

Thru Sheriff Dept. Dispatch 574-5471

St. Matthews Fire District .. 893-7825

(Business)

District 7 Metro Councilwoman,

Angela Leet.....574-1107

Metro Call.....574-5000

or311

Animal Control Protection.....361-1318

Dog or Cat Complaints.....363-6609

Health Department.....574-6520

Jefferson County Clerk.....574-5700

(All branches can be reached at above number)

LG&E.....589-1444

(To report street light outages)

MSD Customer Service.....587-0603

Planning and Design Services.....574-6230

Recycling Center.....896-1293

St. Matthews/Eline Library.....574-1771

Waste Management.....1-866-237-7019

Give this account # 169216991



CITY OF WINDY HILLS

4350 Brownsboro Road, Suite 110

Windy Hills, Kentucky 40207

Kentucky Watercolor Society Exhibit

Winter can be a dreary time after the holidays, so brighten your mood by coming to see the "Kaleidoscope of Color" exhibit running from January through March at the Kentucky Watercolor Society Gallery, featuring a variety of subjects, techniques and mediums. The gallery is located in the Brownsboro Center Arcade and is open Wednesday - Friday from 11:00 to 4:00, and Saturday 11:00 to 3:00. In addition to the exhibited art, there are art prints, unframed original art and painted greeting cards for sale. Gallery members also have paintings exhibited in the Noosh Nosh restaurant for interested buyers.

