

CITY OF WINDY HILLS

Minutes of Regular Council Meeting
November 13, 2023

The Council and Officers of the City of Windy Hills met at Sojourn Community Church East, 2501 Rudy Lane, at 7:00 P.M. Mayor Protem Helen Davis called the meeting to order.

ROLL CALL: The following were present:

MAYOR

Absent

COUNCIL MEMBERS

Helen Davis, Mayor Protem

Kate Greer

Marianne Rademaker

Suzanne Spencer

Steve Teaford

Julie Theiler

OTHER CITY OFFICIALS

Christine Haner, Clerk

Attorney Timothy Mayer

MINUTES:

Councilwoman Greer moved to approve the minutes of the October 9, 2023, council meeting; seconded by **Councilwoman Rademaker**. The motion passed unanimously.

FINANCIAL REPORTS, APPROVAL OF BILLS:

Councilwoman Rademaker moved to approve the October 2023 Financial Reports which included the Profit & Loss Statement as well as the Balance Sheet; seconded by **Councilman Teaford**. The motion passed unanimously.

Councilwoman Greer moved to approve the October bills, totaling \$72,836.91; seconded by **Councilwoman Theiler**. The motion passed unanimously.

SUMMARY PRESENTATION OF AUDIT:

Matt Huelsman, Audit Manager, from the firm of Jones, Nale & Mattingly PLC presented a summary of the recently completed audit of Windy Hills for the fiscal year ended June 30, 2023. This is the 3rd year in a row that Jones, Nale & Mattingly PLC has been charged with the audit.

First and foremost, the opinion of the Independent Auditor's Report states a "clean/unmodified" opinion. The basis for that opinion is documented on page 1 as the audit was conducted in accordance with Government Auditing Standards. Evidence (from City Hall) they obtained was both sufficient and appropriate to provide that basis of opinion.

The responsibilities of management in both preparation and presentation of financial statements, implementation and maintenance of internal control procedures, and other fair practices were free from material misstatement.

The Auditor's Responsibilities on page 2 also bolster a clean opinion as the auditors remained professional, obtained reasonable assurances of accuracy and lack of risk, evaluated accounting policies, etc.

Pages 4-9 of the report covered Management's Discussion and Analysis. This section covers required financial statements and includes two government-wide financial statements, fund financial statements, and notes to those financial statements.

Page 10 is the Statement of Net Position. As of June 30, 2023 the Balance Sheet is \$2.78M. After taking off the accounts payable liability, the Net Position is \$2.75M.

Page 11 is the Statement of Activities. The City has two primary types of revenue in the collection of property taxes and insurance premium taxes. Total revenues totaled \$750K while total expenditures totaled \$700K, a change of \$50K in net position.

Page 12 demonstrates the difference between the General Fund and Road Maintenance Fund.

Page 13 reconciles those two sets of funds.

Page 14 details the Revenues, Expenditures, and Change in fund balances.

Page 15 reconciles those two sets.

Pages 16-23 are the Notes to the Financial Statements. Note 1 is the Summary of Significant Accounting Policies. Note 2 relates to Deposits and Investments. Note 3 relates to Revenue Restrictions. Note 4 regards Capital Assets. \$120K of Infrastructure depreciable assets were added related to road resurfacing. There was \$18k in accumulated depreciation. Note 5 relates to Risk Management.

Required Supplementary Information was also included. Pages 24 and 25 compares Budget to Actual. Revenues were \$30,600 greater than what was budgeted. For the Road Fund, revenues were \$1,331 greater than what was budgeted.

Page 26 is the Internal Controls Report. There was no deficiency in internal controls or material weaknesses found.

Page 27 is the Compliance Report demonstrating that the City passed Compliance testing.

Also included with the Audit Report is a formal Management Letter dated October 6, 2023. This letter explains the estimated depreciation expense on Capital Assets. The financial statement disclosures are neutral, consistent, and clear. Page 2 states there were no significant difficulties in dealing with management in performing and completing the audit. They were pleased to report that no disagreements arose with management.

Councilwoman Davis announced that a copy of the audit will be found in the December print edition of the newsletter as required by law. She also mentioned that ARPA (American Relief Plan Act) funds may have skewed the way income looked in the audit report. While it looked like City income dropped, it didn't really. It was simply that we received ARPA funds the previous fiscal year. The complete audit report and letter will be placed on the City website.

Councilwoman Rademaker made a motion to accept the Audit for Fiscal Year Ended June 30, 2023; seconded by **Councilwoman Greer**. The council vote was unanimous; motion carried.

RESIDENTS' COMMENTS/CONCERNS:

Resident **Jeff Feinberg** of Windsong Way signed in to speak. He brought up the idea of a Dog Park on the Green. He suggested this be created in the back corner, perpendicular to Brownsboro Road. He envisions a fenced area, a sign about rules, a waste bag station, and a water source/fountain.

Councilwoman Davis informed Mr. Feinberg of the procedure to fill out a Project Proposal and Definitions Form provided by the Clerk. If ARPA funds will be used for this project, the ARPA committee will review the proposal, along with other proposals submitted for the last of the remaining ARPA funds. If the committee agrees to pursue the Dog Park, the ARPA committee will present it to the council. Councilwoman Davis also informed Mr. Feinberg that a human and pet water fountain was voted on and approved last year. The placement of the fountain, however, will be determined by existing water lines on the Green, which we know do not

extend to the area proposed for the Dog Park. Mr. Feinberg believes the Dog Park will get used frequently.

COMMITTEE REPORTS:

Windy Hills Green/City Maintenance/Tree Board liaison - Councilwoman Greer:

Green: Removal of the greenery in front of and behind the signature entrance should be done this week.

Glow on the Green: In spite of construction, SavATree was able to install the holiday lights. The outlet at the base of the tree is not working, but Steve has the electrician on it. In addition to the accordion player, hot cider, cookies, goodie bags, a group of Nutcracker dancers will be there to pass out information about their performance. Brownsboro Hardware will furnish two tables. I have started receiving the items for the goodie bags.

Tree Board: The Board is having to meet at Coach House Wednesday, November 15, because Chairperson Scott Breland's house is under construction. Visitors should ring Ed and Joyce Bridge's buzzer to gain access.

Removal of Vegetation in Common Areas: Vegetation obstructing signage has been removed from the two Westport Road entrances and Wexford Place. The boxwood at Windhurst/Cathcart Court Circle and hollies at Clerkenwell Circle have been removed. Planting new specimens will be at a later date. The dead tree in the Greenbriar Circle has been removed. Caroline Westfall, City arborist, has recommended replacement options, which I have forward to Jodi Smiley.

ARPA Committee – Councilwoman Rademaker:

We are delighted to report that the new walking path and parking lot is complete. A water fountain for humans and pets is in the works. Regarding ARPA funds, we have until December 2024 to allocate its use. The money must be spent by December 2026.

Community Caring/Health & Fitness/Welcome to Windy Hills – Councilwoman Spencer:

Welcome to Windy Hills: There were two new residents in October.

Health and Fitness: Windy Walkers had a very nice walk around the Green's rubberized track surface. We took several turns. (Six turns is approximately one mile). The surface is spongy as expected and has a crown in the middle of the path down the entire length. Some may find it balance-challenging. Someone must have stepped onto the surface before it was cured as there are footprints visible. It seems to look less prominent each time I looked. It is a very comfortable surface to walk on.

Light Post Holiday Décor: The light post swags (62 of them) were completed before Halloween and are stored in the Sojourn basement (door 12). Many thanks to Councilwoman Julie Theiler and Doug Maurer for their help in getting the storage worked out for us and especially to Dough for his help in getting the swags into the basement. We need some bows for the signature entrance monuments along with red Poinsettia blossoms. The Elves, Emily Pruett, Connie Rough, and I can attach them at the time of installation on November 20th.

Councilwoman Spencer then asked a question to **Councilwoman Greer**. It was determined that **Councilwomen** Theiler, Greer, and Davis will likely put lights on the holly trees in the Green.

Public Works – Councilman Teaford:

- Continued to monitor B-Sign Group for completion of final sign on Hilltop. Done last week. This satisfactorily completes this City-wide project of over 100 signs either refurbished or new. Advised Christine and Mayor to pay final installment of the proposal.
- Met LG&E to discuss install of street lights on certain unlit streets. Although the install cost is minimal, the bother to residents at install is considerable. City has no real appetite to proceed.
- Wexford Place entrance light has been repaired. Completed by Laswell Electric for around \$5,000.
- Stop sign at Indian Ridge / Kittyhawk and post cap on speed limit sign on Antrim down. Repairs made by Stedan Construction within 24 hours.
- Repaving is complete. One issue remains with a clanking grate on Deerfield Lane. Contractor is aware and will resolve.
- Visited Green on several occasions with Mark Madison and others to review work done on the path and to consider where to replace benches. Handed this off to the Mayor and others for decision. Noticed new plugs have been installed in 4 locations, will need to secure these as well. Have contacted Laswell Electric to provide locking boxes.

-
- Also reported to me that an older plug under our Christmas tree was no longer working. Laswell Electric verified no power and felt the damage may have been done with the install of the new path, cutting the line under the new path. More testing will be required to verify exactly what the problem is. Attempting to find out who the electrical contractor employed by Hall Construction who did this work. Certain other concerns with this work to damage of our property.
 - Continue to work on getting islands and no parking zone painted on Ambridge and Ambridge/Rudy Lane entrance. This project may have to be delayed until spring due to weather and leaves.
 - I will assist with the purchase/placement of the new water fountain on the Green

Print Newsletter/The Breeze digital newsletter – Councilwoman Theiler: No report

Code Enforcement – Don Ryan reported: No report

City Clerk – Christine Haner reported:

95% of our residents took advantage of the 43% discount and paid their 2023 property tax bills by the discount deadline of October 31st.

As of today, there are 55 unpaid bills for 2023.

Two liens were released after two residents paid delinquent taxes from 2021 in full. That included interest, penalty, Jefferson County clerk fees, Lien fees, and attorney fees.

The City opened a Certificate of Deposit with Stock Yards Bank & Trust Co. with \$60k at a rate of 5% for 7 months.

In early November a CD with First Financial Bank matured around \$255k. It was placed in a new CD with First Financial Bank at 5.25% APY for 6 months.

A new Money Market Account was opened with Peoples Bank (formerly Limestone Bank) in early November. This is a new banking relationship with a local bank. The rate of 5.25% was competitive and will provide more flexibility with the fund than a CD. This rate will fluctuate with the market but the funds can be moved as needed to maintain a competitive rate.

Adjusting journal entries provided by the auditors were posted by Mr. Veeneman's CPA office for Fiscal Year End June 30, 2023.

ATTORNEY'S COMMENTS:

Tim Mayer, City Attorney, shared that he has been working on issues or questions as they arise from the City. He also worked on a new Ordinance regarding parking that will be addressed next month with the council.

MAYOR REPORT – Dr. John Roberts: In Mayor Roberts' absence, the City Clerk shared:
Two resident concerns were raised:

- Arborvitae on North Hubbards Lane (In Rights of Way bordering 533,535 and Coach Gate) – severely trimmed back, off the sidewalk, by order of Metro Department of Codes & Regulations. Residents who live at 535 are extremely upset.
- Resident at 712 Rudy Lane (Ms. Sally Johnson) has raised concerns about residents cutting through her driveway and yard to get access to the Green. Requests consideration for a fence between the Green and her driveway.

A letter was sent to a homeowner notifying them that they are being fined in accordance with Ordinance 110.05 for continuing to operate as a short-term rental without proper registration and inspection.

A Maple tree at 627 Indian Ridge Road has been condemned by the City Arborist. The resident will be notified by letter.

The City already received a check for \$2k from the Kentucky League of Cities for a Cybersecurity Grant Award. We have also been approved for a \$1,500 grant award as the Green walkway project qualified as it enhances sidewalk safety.

Lastly, there were 77.7 hours of police support by Lyndon Police in October. There were 136 trips, 7 radar events, and 5 parking citations.

The Clerk then acknowledged that Lydon Police Chief, Rob Schroeder, was in attendance, and thanked him and his department for the good work and service they provide.

NEW BUSINESS: None

UNFINISHED BUSINESS: None

COMMENTS/QUESTIONS TO THE COUNCIL AS A WHOLE:

None

There being no further business to address nor questions to answer of the Council, **Councilwoman Rademaker** made a motion to adjourn, seconded by **Councilwoman Greer**. The motion passed and the meeting was officially adjourned at 7:35PM.

Helen Davis, Mayor Protem

Christine Haner, City Clerk