

CITY OF WINDY HILLS

Minutes of Regular Council Meeting  
November 11, 2024

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

**ROLL CALL:** The following were present:

MAYOR PROTEM

Helen Davis

COUNCIL MEMBERS

Kate Greer

Marianne Rademaker

Suzanne Spencer

Steve Teaford

Julie Theiler

OTHER CITY OFFICIALS

Christine Haner, Clerk

Timothy Mayer, Attorney

**MINUTES:**

**Councilwoman Greer** made a motion to approve the minutes of the October 14, 2024, council meeting; seconded by **Councilwoman Rademaker**. Having no need for discussion, the motion carried.

**FINANCIAL REPORTS, APPROVAL OF BILLS:**

**Councilwoman Rademaker** moved to approve the October 2024 Financial Reports which included the Profit & Loss Statement as well as the Balance Sheet; seconded by **Councilwoman Greer**. With no discussion necessary, the motion passed unanimously.

**Councilwoman Greer** moved to approve the October bills, totaling \$81,715.90; seconded by **Councilwoman Rademaker**. With no discussion requested by the council, the motion passed unanimously.

**SUMMARY PRESENTATION OF AUDIT FOR FYE 6.30.2024**

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Mr. Matt Huelsman, CPA and Manager, from the firm of Jones, Nale & Mattingly PLC, presented a brief summary of the audit results for the fiscal year ended June 30, 2024. Each council member, the Mayor, and the Clerk/Treasurer received a bound copy of the final audit after having reviewed draft copies previously.

Mr. Huelsman shared that Pages 1-3 contains the **Report on the Audit of the Financial Statements**. It is the opinion of the Independent Auditor's that the audit is "clean" and the financial statements "present fairly, in all material respects the financial position of the governmental activities and funds of the City of Windy Hills". The audit was conducted "in accordance with auditing standards generally accepted in the United States of America" and the standards applicable to financial audits contained in *Government Auditing Standards*. Additionally, Management responsibly prepared and fairly presented the financial statements. There was no doubt found, nor misstatements found, that would hint at error or fraud.

The Auditor's Responsibilities for the Audit of the Financial Statements exercised professional judgment and professional skepticism throughout the audit. They observed policies, internal controls, office procedures, appropriateness of accounting, etc.

Some Supplementary Information is required for management's discussion, analysis, and budgetary comparison. Those are found later in this report.

Pages 4-9 are **MANAGEMENT'S DISCUSSION AND ANALYSIS**. In summary, The City's assets exceeded liabilities by \$2,855,836 (net position) as of June 30, 2024. The largest sources of revenue for the City were property taxes and insurance premium taxes. These sources account for 80% of the City's total revenue. Total revenues for the year ended June 30, 2024, increased by \$72,925 compared to the previous fiscal year. The change is due to an increase in property tax collections, insurance premiums, and interest income for the year. The City's expenses of \$724,916 increased by \$24,622 compared to the previous fiscal year. This increase was primarily the result of increased costs of road pavement and sanitation services.

Page 10 covers the **STATEMENT OF NET POSITION**. Cash and cash equivalents are down from the previous year \$620K to \$120K while Capital Assets increased, currently at \$1.267M. Total Assets are \$2,890,997 which equal Total Liabilities and Net Position.

Page 11 covers the **STATEMENT OF ACTIVITIES**. Mr. Huelsman highlighted the Tax Revenues at the bottom of the page, reiterating the increase in income from these sources.

Page 12 covers the **BALANCE SHEET OF GOVERNMENTAL FUNDS**. Mr. Huelsman mentioned that the City of Windy Hills has no debt. Therefore, similar to page 10, all items are current.

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Page 13 is the **RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION.**

Page 14 is the **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS.** Mr. Huelsman mentioned the Capital outlay towards the bottom of page 14 refers to three items: Paving using Road Maintenance Funds of \$181,813 and the Path on the Green and City Signs of \$458,721 for a total of \$640,534 in Capital outlays.

Page 15 is the **RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES.** The Change in Net Position of Governmental Activities is \$99,653.

Pages 16-23 are **NOTES TO FINANCIAL STATEMENTS.** Those cover Assets, Liabilities, and Equity. This detail helps to explain what is found on the previous pages of the Audit Report. Mr. Huelsman noted that on Page 22, Note 4, Capital Assets: The additions of Total Depreciable Assets of \$640,534 are depreciated based on their estimated useful life. This is true for both Infrastructure and Improvements.

Page 24 is the **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND.** Mr. Huelsman noted that the last line under Revenues is set aside for the Transfer from prior year surplus. This is done on this page since it is the Budget vs. Actual for the General Fund. The variance with the final budget was under budget at (\$616,842).

Page 25 is the **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – ROAD MAINTENANCE FUND.** Mr. Huelsman noted the Capital outlay in the Actual category at \$181,813, under budget by (\$38,187).

Pages 26-27 is the **INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.** Mr. Huelsman stated that Internal Controls are in place and followed in the City of Windy Hills. There were no material weaknesses or deficiencies identified.

A supplemental letter to the Mayor and City Council was included with the bound Audit Report. Mr. Huelsman highlighted “The disclosure, capital assets, in Note 4 to the financial statements provides detail regarding the City’s purchase for equipment and infrastructure improvements.” It was also noted that “We encountered no significant difficulties in dealing with management in performing and completing our audit.” There were no disagreements with Management. The letter also mentioned a Cash Accrual adjustment was needed, based on the timing of receiving

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some income during the month proceeding the audit. This is a customary annual audit adjustment.

**Councilwoman Spencer** made a motion to accept the Audit. This was seconded by **Councilman Teaford**. There were no questions for Mr. Huelsman and no discussion among the councilmembers. **The motion to accept the Audit passed unanimously** and Mr. Huelsman exited the meeting.

**Mayor Protem Davis** further mentioned some items for clarification since our residents did not yet receive a copy of the Audit report. General government expenditures were \$131K less than what was budgeted even though public services, like sanitation, were up. Capital outlay (paving, City signs, path on the Green) was under budget. The Fund balance not only stayed within budget but grew. Municipal Insurance Premium Tax income went up as insurance premiums have risen. The audit results will be posted on the website and a summary posted in the December print edition of the newsletter.

#### **RESIDENTS' COMMENTS/CONCERNS:**

Resident **Ralph Williams** on Indian Ridge Road signed in to discuss speeding on Indian Ridge road. He provided copies of a handout to City Officials with extensive information regarding speed humps, including instructions and calculations, etc. **Councilman Teaford** responded with information regarding the Solar Speed Monitoring Signs purchased already. The signs have been received. Mayor Roberts and Councilman Teaford have been trained on how to use them. The signs have been programmed. Two specific locations have been identified for the signs to be placed and they will be installed soon. Councilman Teaford also suggested that the City wait and see how effective the solar speed signs are before furthering conversations regarding speed humps. Data from the speed signs will be used by Lyndon Police to monitor speeding at peak times. **Mr. Williams** stated that we currently have a 24-hour problem with speeding as folks have random schedules, work from home, and have access to products and services 24/7.

Resident **Anne Nash** of Waterford Road signed in to share her thoughts on Windy Hills purchasing a home close to the City Green for the City. Mayor Protem Davis stated that it has not been discussed formally and that it is unlikely the council would vote on it. Anne shared that she likes seeing our City reserves, enjoys her discount on early payment of her property tax bill, and enjoys that our City can use funds for trees, the Green, and repairs. She doesn't want to see the reserves diminished by the purchase of property. Anne also shared that she thinks having solar speed signs will slow down drivers naturally, as they inform her driving habits and speed when she passes one.

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Resident **Nancy Tuelle** of Indian Ridge Road asked where the new solar speed signs will go. Councilman Teaford answered that one will be placed at 708 Indian Ridge Road and one will be on Ambridge Drive just past Penwern Court.

Resident **David Graves**, the new President of Coach House in the Coach Gate community signed in simply to introduce himself and looks forward to working together.

### **COMMITTEE REPORTS:**

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

**GREEN:** Klausing Group planted some pansies in front of the signature entrance. There was no charge. There may be a leak because our water bill was much higher than usual. If there is a leak, it is probably due to LG&E work on the Green.

**TREE BOARD:** There have been several people who have notified Scott Breland or signed up at Arbor Day that they are interested in being on the Tree Board. Scott has invited them to attend our November 20<sup>th</sup> at 7PM Tree Board Meeting. We will make recommendations to the Mayor for appointing two of them. I am proposing that we reappoint our current Chair, Scott Breland.

**GLOW ON THE GREEN:** I have purchased most of the items for the children's "Goody Bags". I am increasing the number from 50 bags to 72. If there are some leftover, we can donate them to a worthy cause. I will need some help. Glow On The Green will be on Sunday, December 1, 2024, at 5:30PM. There will be caroling, an accordion player, hot cider, gifts for the kids, and the official lighting of the tree.

**WEXFORD PLACE AND CLERKENWELL ISLAND PLANTINGS UPDATE:** Now that there has been rain, I will try to get the plants in the ground. Hopefully, I can get Adam Schneider to plant them and plant the native magnolia we bought for the Green.

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

**Welcome to Windy Hills:** There was one real estate transfer in October.

**Health and Fitness:** Windy Walkers did not meet in October. As the weather turns cooler, it may be awhile before we schedule something.

**Commemorative plaques on the Green:** Five plaques, four repaired or remade, plus one new plaque for Mrs. Williams will be installed around November 15<sup>th</sup>.

Public Works – **Councilman Teaford** reported:

- As mentioned, the solar radar/speed signs are in, have been programmed, and will be installed within the next 30 days. They will be placed on Ambridge Drive and Indian Ridge Road.
- 15 MPH speed limit signs were installed today on Old Stone Lane. We will ask Lyndon Police to monitor speeding.
- Regarding expanding the parking lot on the Green – We received an informal bid of \$51K. The decision was made to begin a formal bid process and award the winning bidder on December 6<sup>th</sup>. This will protect the December 31, 2024, deadline to earmark ARPA funds for use. Currently, the balance of the ARPA account is about \$13K. This means that some of the cost of expanding the parking lot will come from the General Fund.
- I asked Councilwoman Theiler to communicate about personal signs (lost pets, garage sales, etc.) placed on lamp posts, signposts, and on garbage cans. This is not allowed. Signs taped onto these posts will cause the paint to peel off.
- Interviews for the Code Enforcement Officer position will begin this month. We are hopeful to have the job filled by January 1.

City Clerk/Treasurer – **Christine Haner** reported:

By moving the payments of tax bills back to City Hall, the resident database has been updated more quickly with current information like phone numbers and email addresses or names of caregivers or close family members who pay bills on behalf of our residents. Additionally, over a dozen residents had not updated their mailing address for their tax bills. I sent them either an email with instructions and links for the Jefferson County PVA document, or snail mailed instructions. The mailing address on your tax bill is informed by the mailing address on your Deed. It cannot be changed by the City of Windy Hills. 4 or 5 potential rental properties were also captured by processing payments in City Hall as I observed the address on each check. 2 have already submitted rental registration forms.

By moving collections back to City Hall, we had only 8 refunds issued in October compared to 40 refunds from last year. There will be more refund checks issued in November.

We were able to collect a delinquent tax bill from 2023 and release the lien accordingly. We are down to 5 homeowners who have 12 delinquent bills among them.

Lee Ann Lyle of LAL Computers is working on a new web submission form for our website. There will be two actually, one that will come to my Clerk email address and one set aside for Code Enforcement that will go to the Code Enforcement email address. We are starting from scratch because our current web submission form doesn't differentiate between robots/spam from actual resident submissions. The Mayor and I were made aware of a few resident communications that were not received as they were marked as spam when they were legitimate communications.

As of today, we have 52 unpaid tax bills out of 1,191 for 2024.

**ATTORNEY COMMENTS:** None

**MAYOR'S REPORT:**

Mayor Roberts provided a report to be read:

I know it is a busy meeting with discussion of the preliminary audit and the financials. As you will recognize the City is in great shape financially.

First, Congratulations to all the councilmembers for their win on Tuesday! Glad to have such a great team back! Marianne, I am going to be sad to see you go, but I understand your reasoning. I hope you will be available in the future for some volunteer tasks that would not require a great deal of time but would benefit from your many years of experience.

Second, Christine has the dates of two upcoming KLC meetings – she will share the dates with the council and I encourage our councilmembers to consider attending one or both of the meetings. Our city benefits from the expertise of well-educated and connected individuals. There is also the upcoming JCLC dinner for those who have RSVP'd.

Third – The Police Report – there were 86.9 hours of policing in October for a cost of \$5,561.60. No citations or warnings were given. There were 5 episodes of radar monitoring along Ambridge – all between 6 and 9 am – the new speed signs should help us define better monitoring hours.

Fourth, We have 4 candidates for the Code Enforcement Officer position – Helen, Steve, Christine and I will interview them in the coming weeks.

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Fifth, Jan and I are working on dates to host the City Officials over for a holiday gathering and we will let you know when we decide.

Finally, I also understand that there will be a proposed Rental Ordinance change – I am opposed to the change and would like for it to be discussed when I am back and available to explain my objection. Our present ordinance is consistent with Metro’s, and I think Metro has reasons for not considering houses where the owner still lives as rentals – and I would like the opportunity to express what those concerns.

**NEW BUSINESS:**

**Councilwoman Greer** made a motion to hear the 1<sup>st</sup> summary reading of the proposed rental ordinance revision; seconded by **Councilwoman Rademaker**.

The Clerk read:

**The Proposed Ordinance is a Revision of Rental Ordinance #110, specifically Registration Requirements #110.01, effectively updating the definition of a rental property.**

(A) Registration with the city of all rental property located within the City of Windy Hills by persons owning, managing, leasing, and/or renting property is hereby required. Windy Hills considers any property to be a rental property if any amount of money or services are exchanged for the right to live there. This includes any person who pay utilities, HOA Fees, mortgage, or taxes. If nothing is paid or exchanged, it is not considered a rental. Exceptions will be made for those properties where ownership has been transferred to a Trust and any beneficiary(ies) of the trust resides at the property or a relative who is residing at an owner occupied property. Said property, in this circumstance, is not considered a rental.

(B) Registration of the rental property will be required for persons renting one or more rental units.

A second reading, discussion, and vote by council is expected to occur during the December Council meeting on Monday, December 9, 2024.

**UNFINISHED BUSINESS:** None



**COMMENTS/QUESTIONS TO THE COUNCIL AS A WHOLE:**

Mr. Robert Orendorf on Waterford Road asked what was in the old Rental Ordinance #110 and what changed? Mayor Protem Davis stated that the old Rental Ordinance excluded owner-occupied houses. The revision would be a rental, even if the owner is occupying the home, such as when a bedroom is rented out.

Kevin Campisano of Waterford Road asked what the follow up is regarding rental properties. Mayor Protem Davis shared that we have a Registration Form and required fee that we process. We then follow up to inspect the exterior of the property.

Mayor Protem Davis shared the story of 726 Indian Ridge Road when bedrooms were rented out to indigent folks by the night.

It was clarified that the registration form and fee is required annually for a rental property.

There being no further business to address nor questions to answer of the Council, **Councilwoman Greer** made a motion to adjourn, seconded by **Councilwoman Rademaker**. The motion passed and the meeting was officially adjourned at 7:46PM.

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Helen Davis, Mayor Protem

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Christine Haner, Clerk/Treasurer