



Windy Hills

December 2014

A City of Historic Homes

www.cityofwindyhills.com

Seasons Greetings

*The City of Windy Hills,
the City Council and Employees,
Wish all Residents a
Safe and Joyous
Holiday Season.
Merry Christmas and
Happy New Year!*



Windy Hills Election Results

November elections, **Jim Ising** was elected Mayor. The Council members are **Helen Davis**, **Kate Greer**, **Lou Phillips**, **Marianne Rademaker**, **Mike Skelton**, and **Suzanne Spencer**. The swearing in ceremony is tentatively scheduled for Tuesday, December 30, 2014 at 10:00 am at City Hall. This will be a special City Council Meeting for this purpose only and it will be a Public Meeting.

A Wonderful Opportunity and a Fond Farewell

It was an honor to serve as Mayor of the City of Windy Hills for twelve years. A major transition took place - from the City being a wonderful but little known bedroom community in Metro Louisville to one that is known for its historic homes, the 3½ mile walking loop, the beautiful carved brick signature entrances, the purchase and landscaping of the "Green" at Rudy Lane and Brownsboro Road, the resident subsidy for planting trees, the establishment of a Tree Board, and being designated a Tree City by the Arbor Day Foundation. These are investment projects and in addition a number of events have been initiated starting with the July Fourth Parade and Picnic, the Ice Cream Social, the Glow on the Green and our Arbor Day Celebration. The profile of the City has certainly been raised in the Metro Area.

Credit must go to a very creative City Council for what has been accomplished. As I think back my role was more on the implementation side as opposed to the creative side, but it was a joy to work with such a wonderful team.

From a personal standpoint there have been very good times and very bad times. The net result is very positive in looking at what we have accomplished.

Not only do I owe thanks to the City Council and the City employees for their cooperation and support but you the residents deserve credit for your efforts and contributions to make Windy Hills the premiere small City in Metro.

Best wishes for the future,

Lou Phillips

Amended Budget for FY 2014/2015

The Amended Budget for FY 2014/2015 had its second reading and enactment at our December 8, 2014 City Council meeting and is published in this newsletter. It adjusts the "Fund Balances Carried Forward" to actual following the completion of the FY 2013/2014 Audit and it increases anticipated Municipal Insurance Premiums tax based on FY 2013/2014 actual and it allocates funds for possible City Beautification and Green Improvements that are not designated.

CITY OF WINDY HILLS

ORDINANCE NO. 3 Series 2014/2015

AN ORDINANCE RELATING TO THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF WINDY HILLS FOR THE FISCAL YEAR JULY 1, 2014 THROUGH JUNE 30, 2015, ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT.

WHEREAS, an Amended Budget Proposal and Message have been prepared and delivered to the City Council, and

WHEREAS, the City Council has reviewed such budget proposal and made necessary modification, now therefore,

BE IT ORDAINED BY THE CITY OF WINDY HILLS

Section 1. The budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 is hereby adopted as follows:

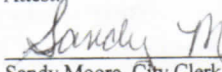
| | <u>General Fund</u> | <u>Road Aid Fund</u> |
|---|---------------------|----------------------|
| Resources Available: | | |
| Fund Balance Carried fwd. | \$687,450 | \$424,078 |
| Estimated Revenues: | | |
| Property Taxes | 457,000 | |
| Muni. Ins. Prem. Tax | 250,000 | |
| Cable TV franchise (other) | 18,000 | |
| Muni. Road Aid Fund | | 60,000 |
| Interest | 2,000 | 500 |
| Other | <u>7,700</u> | |
| Total Estimated Revenues | 735,500 | <u>60,500</u> |
| Total Resources Available for Appropriation | <u>\$1,422,950</u> | <u>484,578</u> |
| APPROPRIATIONS: | | |
| General government | \$276,300 | |
| Public Safety | 50,400 | |
| Streets, public works | 32,000 | 55,000 |
| Street lighting | 35,000 | |
| Sanitation | 228,000 | |
| Snow Removal | | 20,000 |
| Tree Board | 8,000 | |
| Green Improvements | 25,000 | |
| City Beautification | 30,000 | |
| TOTAL APPROPRIATIONS | <u>\$684,700</u> | <u>\$70,000</u> |
| Excess of Resources over Appropriations | <u>\$738,250</u> | <u>\$414,578</u> |
| Estimated Fund Balances at end of Fiscal Year | <u>\$738,250</u> | <u>\$414,578</u> |

Section 2.

This ordinance shall take effect upon its passage and publication.
First Reading held November 10, 2014.
Second Reading, Passed and approved December 8, 2014.


Louis A. Phillips, Mayor

Attest:


Sandy Moore, City Clerk

THOMAS R. CLARK, PSC
CERTIFIED PUBLIC ACCOUNTANT
1827 BROWNSBORO ROAD
LOUISVILLE, KENTUCKY 40206-2111

Telephone 502/896-8788
Fax 502/893-2011

Thomas R. Clark, CPA
Deborah J. Stumler, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I 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, 2014, 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my 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, 2014, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Thomas R. Clark, CPA

Thomas R. Clark, PSC
Louisville, Kentucky

September 9, 2014

Windy Hills Audit - FY 2013/2014

Our 2013/2014 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 a cost of 10 cents per page. Copies of the financial statements are available at no cost at City Hall.

CITY OF WINDY HILLS
STATEMENT OF NET POSITION
JUNE 30, 2014

ASSETS

| | |
|--|--------------------|
| Cash | \$330,978 |
| Certificates of deposit | 787,084 |
| Property tax receivable | 2,790 |
| Capital Assets, net of accumulated depreciation: | |
| Nondepreciable | 400,000 |
| Depreciable capital assets | 118,597 |
| Total Assets | <u>\$1,639,449</u> |

LIABILITIES AND NET POSITION

LIABILITIES

| | |
|------------------------|--------------|
| Accounts payable | \$3,900 |
| Payroll taxes withheld | 2,634 |
| Total Liabilities | <u>6,534</u> |

NET POSITION

| | |
|---------------------------------|------------------|
| Invested in capital assets | 518,597 |
| Restricted for road maintenance | 424,078 |
| Unrestricted | 690,240 |
| Total Net Position | <u>1,632,915</u> |

| | |
|------------------------------------|--------------------|
| Total Liabilities and Net Position | <u>\$1,639,449</u> |
|------------------------------------|--------------------|

CITY OF WINDY HILLS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2014

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE) |
|---|--------------------|-----------------|-------------------|--|
| REVENUES | | | | |
| Property taxes | \$457,000 | \$457,000 | \$467,113 | \$10,113 |
| Less discounts | 131,000 | 131,000 | 132,724 | (1,724) |
| | <u>326,000</u> | <u>326,000</u> | <u>334,389</u> | <u>8,389</u> |
| OTHER REVENUES | | | | |
| Interest income | 2,800 | 2,800 | 3,737 | 937 |
| Municipal insurance premium tax | 180,000 | 180,000 | 273,458 | 93,458 |
| Cable TV | 18,000 | 18,000 | 17,717 | (283) |
| Public Safety HB 413 | 0 | 0 | 4,245 | 4,245 |
| Green Fund contributions | 0 | 0 | 20,361 | 20,361 |
| Other | 8,000 | 8,000 | 1,854 | (6,146) |
| Total Revenues | <u>534,800</u> | <u>534,800</u> | <u>655,761</u> | <u>120,961</u> |
| EXPENSES | | | | |
| General government | 148,600 | 148,600 | 168,872 | (20,272) |
| Public safety | 50,400 | 50,400 | 50,154 | 246 |
| Streets and public works | 22,500 | 22,500 | 8,877 | 13,623 |
| Street lighting | 28,000 | 28,000 | 33,030 | (5,030) |
| Sanitation | 225,000 | 225,000 | 227,283 | (2,283) |
| Tree board | 8,000 | 8,000 | 43,401 | (35,401) |
| Green improvements | 52,300 | 52,300 | 3,478 | 48,822 |
| Total Expenditures | <u>534,800</u> | <u>534,800</u> | <u>535,095</u> | <u>(295)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | <u>\$0</u> | <u>\$0</u> | <u>\$120,666</u> | <u>\$120,666</u> |

September 21st Celebration On The Green

Numerous things were happening on Windy Hills Green, Sunday, September 21. The afternoon began with the ice cream social and a shredding truck in the Shopping Center parking lot. **Marlene Grissom**, representing Scenic Kentucky, awarded the City with a certificate for the work done on the Green. It is only the second time the award has been given. The Mayor recognized all the donors of trees and benches on the Green. At the end of the afternoon, a sundial with the Mayor's name and years in office was unveiled in appreciation of his years of service.



| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE) |
|---|--------------------|-----------------|-------------------|--|
| REVENUES | | | | |
| Kentucky municipal aid | \$62,000 | \$62,000 | \$57,622 | (\$4,378) |
| Interest income | 2,000 | 2,000 | 1,744 | (256) |
| Total Revenues | 64,000 | 64,000 | 59,366 | (4,634) |
| EXPENSES | | | | |
| Snow removal | 25,000 | 25,000 | 58,950 | (33,950) |
| Streets and public works | 40,000 | 40,000 | 58,889 | (18,889) |
| Total Expenditures | 65,000 | 65,000 | 117,839 | (\$2,839) |
| EXCESS OF EXPENDITURES OVER REVENUES | (\$1,000) | (\$1,000) | (\$58,473) | (\$57,473) |

Windy Hills Tree Lottery

In order to increase our city's tree canopy, the City of Windy Hills held a tree lottery. Postcards were sent out to the residents advertising the event. Ninety people took part in it. The following people were the lucky winners: **Daryl and Helen Arend, Carla and Chad Carlton, Cheryl Cooper, James Cuhns, Shaun Danahy, Louis Davidson, Jim and Rhonda Day, Diane Delong, Debbie Futrell, Debbi Gray, Annemarie Greipel, Jacob and Taylor Jessie, Kathy and Leonard Krebs, Libby Leggett, Frank and Meryl Kasdan, Brenda Major, Van Minogue, Gary and Susan Mudd, John Norton, Elizabeth Rauch, Rosie Sundburg, Chuck Schwabe, Martha Selder, Eric and Terri Seltz, and Denise Whitaker.** Our arborist **Mike Hayman** will meet with each winner to discuss the best location and best tree selection. The cultivars include a male ginkgo, varieties of maple, varieties of oak, and tupelo (black gum). The trees will be planted at no cost to the homeowner. An agreement to take care of the tree will be signed. Seven alternates were drawn in case a winner declines.

Windy Hills Tree Board

The Windy Hills Tree board met in the fall to develop a work plan. Our first project this year will be the entrance at Foeburn and Westport Road. Phase 1 of the plan will be the planting, in early winter of several junipers on both sides of Foeburn at the entrance. They will be a backdrop for the spring planting of 2 Golden Leaved Zelcovas. These trees will be planted approximately 45 feet from the intersection.

The city arborist, **Mike Hayman** will be working with the residents of Brentwood Court to redefine their Rudy Lane entrance. The work will be done in 2-3 phases with canopy trees going in first. More trees will be added in the back to fill in. As the trees mature in size, the shrubs in front of the brick wall will come out. This plan will add beauty and shade along Rudy Lane and reduce maintenance for the Brentwood Place Court residents.

The next meeting of the Tree Board will be on January 8, 2015 at 7:00 pm at Calvin Presbyterian Church on Rudy Lane. Residents of Windy Hills are welcome to come.



Lou Phillip's Achievements

Lou Phillips declined to run for reelection as Mayor of Windy Hills this year. The things that have been accomplished while he was in office are noteworthy and numerous.

- An audit was conducted showing that we had a \$2,000,000 surplus.
- Sidewalks were constructed, encircling the **Walk the Loop** route from Rudy Lane, to Hubbards, through Coach Gate, to Brownsboro Road, to Rudy.
- The **Fourth of July Parade and Picnic** became an annual event.
- **Ice Cream Socials** are held.
- The Mayor convinced our residents to direct their insurance taxes to come to Windy Hills instead of Metro, resulting in increased revenue.
- Following wind and ice storms, Lou had debris removed long before Metro did.
- The City planted over 70 trees on both sides of Ambridge.
- The City installed new playground equipment at Calvin Presbyterian which our children use.
- Benches and trash receptacles have been placed along the sidewalk for walkers.
- The City inaugurated a tree subsidy program through the WHHAGS.
- The City purchased the land since called **Windy Hills Green**. A strategic planning meeting was held to let people voice their opinions about what do with the land. We followed what the large majority wanted and have developed the land into a passive park and initiated a campaign to get money to pay for benches and trees.
- We have branded our city with signs, Windy Hills, City of Historic Homes, published brochures for new residents, and erected signature entrances.
- We installed LED lights on a big spruce on the Green and now have annual **Glow on the Green** celebrations on the Sunday after Thanksgiving.
- The City created a Tree Board, hired Mike Hayman as our City arborist, and held **Arbor Days**, leading to Windy Hills getting **Tree City USA** designation.

Lou has taken his job seriously. He is at the office daily. When he is out of town, he checks in with our City Clerk **Sandy Moore** almost every day and tells his Council to call him if anything important arises. He is a "hands-on" Mayor and is present at anything involving the City – from social events, to highway meetings. In other words, Lou is the Number one advocate for the City of Windy Hills.

Ten years ago if a resident told someone he/she lived in Windy Hills, it involved giving geographic parameters. Now, because of the advancements made and the publicity received during Lou's terms of office, most people know where it is. His legacy to the City and its residents can be greatly appreciated.

CYBER—SAFETY

The Second in a Series of Cyber-Crime Prevention*

Just when we thought we'd figured out how to use the internet to our advantage, we find out about cyber-criminal activity and that we have to be super-vigilant when using our new-found knowledge. We are, however, finally getting help from a lot of folks in this mystifying area.

The new FBI director, James Comey, reminds us, "When someone sends you an e-mail, they are knocking on your door. Do you let strangers into your home?" (Scott Pelley interview; *60 Minutes*, Sept. 28, 2014) During the same interview we learned the FBI is strengthening its investigative teams in the area of cyber-crime.

The Kentucky Attorney General's office offers a wealth of cyber-safety information, and an **identity theft victim's kit** upon request. (www.ag.ky.gov – identity theft, cybersafety – or (800) 804-7556.

The Kentucky legislature enacted Housebill 5 which passed during the 2014 Kentucky General Assembly. This new law protects the public and its personal identifying information by working with Local Government, Kentucky State Police, the attorney general, and the state auditor. ("Cybersecurity in Kentucky", *Kentucky City*, Sept/Oct, 2014; or www.state-journal.com cyber security bill).

Even with all the help, we should still be the "captains of our own ship" by being sure we have taken the following safeguards to protect ourselves, our families and our financial security.

1. SCRAMBLE PASSWORDS, AND CHANGE THEM OCCASSIONALLY. Use combination caps and lower case letters, and combine with numbers.
2. Do not email your passwords – even to yourself. It's been suggested never to remember a password, but always check the box that you've forgotten it, and have a new one sent for each communication. Lots of trouble, but perhaps worth it in certain circumstances. Also, double entry passwords where a user name, an effective password, and the answer to a secret question allows entry onto a site.
3. Never give information such as credit card numbers, social security numbers, or bank account numbers over the phone or the internet simply because it's asked for. If you are shopping and you initiate the contact, it's still best to use Pay Pal or call the company on the phone.
4. Do not access banking or financial information from public Wi-Fi connections in hotels, coffee shops, etc.
5. Don't use a debit card to pay for things on line. Credit card companies have better guarantees. Use Pay Pal whenever possible for additional security.
6. Check out the various firewalls, anti-malware, and other antivirus products, some of them free, such as Avast, etc. More suggestions at -- www.staysafe.org.
7. A site dealing with your own safety, and your children's is www.ikeepsafe.org/parents/; and your teens, www.netsmartz.org/Teens for some videos older kids can watch about safety. For everybody, but especially seniors 55 yrs. and older, www.aarp.org/fraudwatchnetwork

*If you have an **Aging in Place Directory**, You'll receive all "Safety" installments designed to be inserted in your binder. All others may call (502) 721-8740 or email smsdesigner@bellsouth.net, to receive copies.

Art Show

The Kentucky Watercolor Society will be having an exhibit at the Brownsboro Shopping Center Arcade through January 9. The theme is "Celebrate the Seasons in Watercolors." It is free to the public. Hours are Tuesday-Friday, 11-4, and Saturdays, 11-3. The Watercolor Society operates as a cooperative gallery. A few Windy Hills artists belong to it.

Being A Responsible Pet Owner

The office has had several calls lately about dogs running loose with no owner around. Please be aware that there is a Metro and Windy Hills Leash Law. Another problem concerning dogs is the failure of some dog walkers who are not picking up their pet's waste. This has been particularly bad up at Windy Hills Green. The City has installed several garbage cans along the Loop for trash. Please be considerate of your neighbors and take a baggie with you when you walk your animal.





CITY OF WINDY HILLS
4350 Brownsboro Road, Suite 110
Windy Hills, Kentucky 40207

City Officials & Council Members

Mayor:

Louis A. Phillips 899-9971
Cell 468-4629
E-mail lapjap@bellsouth.net

City Council:

Cheryl Cooper (Ombudsman)
Phone 897-1152
E-mail cheryltcooper@gmail.com
Kate Greer (Newsletter & Social Events)
Phone 893-2059
E-mail katekgreer@gmail.com
Jim Ising (Budget and Finance)
Phone 897-3689
E-mail jimising3@aol.com
Marianne Rademaker (Police Protection)
Phone 896-1957
E-mail Marianne.rademaker@gmail.com
Mike Skelton (W.H. Green/City Beautification)
Phone 895-6000
E-mail jmichaelskelton@aol.com
Suzanne Spencer (Health & Fitness)
Phone 721-8740
E-mail smsdesigner@bellsouth.net

City Clerk:

Sandy Moore 895-4778
City Fax 895-4757

Public Works/ Code Enforcement:

Bob Rosenbaum 423-0416

City Attorney:

James Hodge 587-3064
Fax 584-3091

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 Calvin Presbyterian 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 Councilman,
Hon. Ken Fleming 574-1107
Small Cities Metro Liaison,
Tommy Clark 574-6822
Metro Call 574-5000
or 311
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

Snow Removal From City Streets

The Goal of our snow removal service is to keep our streets passable and as safe as possible in under the circumstances. Our contractor pre-treats and works through the night, if necessary, not waiting for all of the snow to fall before salting and plowing. We pre-treat/salt the hills and intersections in the City and plow as necessary to keep streets open. All streets may not be plowed if the snow is light because flat streets are usually passable with caution, even if not down to the black top. The amount of traffic and the sun also affect the road surface,



Windy Hills is not responsible for Rudy Lane and Hubbards Lane because they are Metro thru-ways and Brownsboro Rd, and Westport Rd. because they are State Roads.

In view of the size of the City, all streets can't be pretreated or plowed at the same time while recognizing that everybody would like to be first.

A side effect of plowing is that snow is pushed to the right often blocking driveways when the snow is heavy. It falls on the homeowner to clear access to the street.

Quarterly Quote

"The inherent vice of Capitalism is the unequal sharing of the blessings. The inherent virtue of Socialism is the equal sharing of the miseries." – Winston Churchill