CITY OF WINDY HILLS

Minutes of Regular Council Meeting
November 10, 2025

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 Roberts called the meeting to order and proceeded to welcome residents, acknowledging a guest appearance by Nicole George, Deputy Mayor to Mayor Craig Greenberg of Metro Louisville Government.

ROLL CALL: The following were present:

MAYOR	COUNCIL MEMBERS	OTHER CITY OFFICIALS
Dr. John Roberts	Helen Davis	Christine Haner, Clerk/Treasurer
	Kate Greer	Timothy Mayer, Attorney
	Steve Teaford	Paul Eitel, Code Enforcement
	Julie Theiler	

MINUTES:

Councilwoman Greer made a motion to approve the minutes of the October 13, 2025, council meeting; seconded by **Councilwoman Theiler**. Having no need for discussion, the motion carried.

FINANCIAL REPORTS, APPROVAL OF BILLS:

Councilwoman Davis moved to approve the October 2025 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 Davis moved to approve the October bills, totaling $83,594.75; seconded by **Councilwoman Greer**. With no discussion requested by the council, the motion passed unanimously.

_____

SUMMARY PRESENTATION OF AUDIT FOR FYE 6.30.2025

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, 2025. 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.** In a nutshell, the audit was clean, unmodified, and ultimately resulted in what a government strives to achieve. 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, essentially a summary.** The City's assets exceeded liabilities by $2,801,165 (net position) as of June 30, 2025. The largest sources of revenue for the City were property taxes and insurance premium taxes. These sources account for 81% of the City's total revenue. Total revenues for the year ended June 30, 2025, increased by $35,926 compared to the previous fiscal year. The change is due to an increase in property tax collections, and insurance premium taxes. The City's expenses of $915,166 increased by $190,250 compared to the previous fiscal year. This increase was primarily the result of increased costs of snow removal due to winter storms, road paving, and a slight increase in police support costs.

Page 10 covers the **STATEMENT OF NET POSITION**. Most notably is the NET POSITION area stating *unrestricted* assets are $1,392,062. Mr. Huelsman mentioned this is a good position to be in.

_____

Page 11 covers the **STATEMENT OF ACTIVITIES.** Snow removal of $105K was a notable expense thanks to winter storms. Total Governmental activities were $858,362. The Net position at the end of the fiscal year was $2,801,165.

Pages 12-15 are related to **Governmental Statements**:

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. Only Accounts payable was a small liability.

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 change in fund balances was primarily due to snow removal during unusual winter storms.

Page 15 is the **RECONCONCILIATION 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 $(54,671).

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, "At June 30, 2025, the bank's carrying amount of the City's cash and certificate of deposits was $1,445,103". Note 4, Capital Assets: The additions of Total Depreciable Assets of $113,131 are depreciated based on their estimated useful life. This is true for both Infrastructure and Improvements. The final net book value of total capital assets was $1,332,298.

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. Expenditures were over budget by $58,191.

Page 25 is the **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – ROAD MAINTENANCE FUND.** In accordance with the Road Fund Hearing, only $50K was expended from the Road Fund for capital outlay.

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. "We did not identify any deficiencies in internal control that we considered to be material weaknesses." "We performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts."

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.

Councilwoman Davis made a motion to accept the Audit. This was seconded by **Councilwoman Theiler**. There were no questions for Mr. Huelsman and no discussion among the council members. **The motion to accept the Audit passed unanimously** and Mr. Huelsman exited the meeting. Now approved, the audit will be placed on the city website within a couple of days.

RESIDENTS' COMMENTS/CONCERNS: None

COMMITTEE REPORTS:

Windy Hills Green/City Maintenance/Tree Board liaison/City events - **Councilwoman Greer**: The Coffee tree was taken out at the Clerkenwell Circle. I planted 7 of the 9 liriopes last week. When the new tree is planted, I will plant the final 2 liriopes. Klausing states a new Kousa dogwood tree will likely cost around $450.

Klausing is going to remove the tree that it planted on Greenbriar last year since it died. It will be replaced with a Tupelo. This was suggested by the neighbors and discussed with Caroline Westfall, the arborist, who also visited the location.

The winner of the Arbor Day tree has chosen a beautiful Yellowwood.

Another resident has taken advantage of the subsidy program and is planting 2 trees, approved by the city.

The next **Tree board meeting will be Wednesday, November 19th at 7PM in the Board Room of Suite 110.**

_____

Additional event-related news will be discussed during New Business.

Public Works – **Councilman Teaford** reported:

- The clanking grate on Indian Ridge Road has been fixed.
- Delivered notices to affected residents about water main work and sidewalk repairs.
- 11 sidewalk repairs will begin next Tuesday, two of which involve driveways which I will need to provide additional notification to those residents about.
- Removed 2 informational signs on the Green and repositioned a Yield sign on Antrim Road.
- Worked on a driveway issue at 305 Old Farm Road. An agreement has been reached with the resident.
- Will unlock electric receptacles in specific locations this week ahead of holiday lighting.
- Continued review of City lights. Will recommend to council the replacement of 4 entrance lights to certain neighborhoods with an installation cost of $1,040, which will increase our monthly bill $34.84/month or $418.08 annually. This will update the lighting to consistent types of lighting/bulbs.

City Clerk/Treasurer – **Christine Haner** reported:
Similar to previous years, just over 96% of our tax bills were paid or postmarked by the end of day on October 31st, utilizing the 50% discount for this year.

As of today, we have about 43 unpaid bills for 2025.

Code Enforcement – **Paul Eitel** reported:
Numerous signs in the ROW were picked up. This is an ongoing effort, almost daily. There were 6 parking violations where warnings were issued. We are seeing vehicles parked in the grass or parked against traffic. Violations related to farm animals were identified and letters sent to the resident.

ATTORNEY COMMENTS: No report. **Councilwoman Greer** at this time asked **City attorney, Tim Mayer**, what is the status of the additional compensation request for trees that will be affected by the Louisville Water Main work that were not identified at the time we received the check from the DOT for the purchase of the portion of the green. **Mr. Mayer** stated that it is likely that one tree we can request compensation for but the others, likely not. Easement use by the Louisville Water Company does not require authorization, regardless of why, as is the law for

_____

utility companies. There is no state law to require the Louisville Water Company to replace any trees, especially in regard to a utility easement. **Mayor Roberts** stated at this time that the files he reviewed in city hall did not have a specific list of trees identified that we were paid for or earmarked for destruction. **Mayor Roberts** informed the residents that the purchase of a portion of the Green by the Kentucky Department of Transportation for $57,411 a few years ago included a plan and map, of which has changed slightly now that the work is ready to actually begin. There are trees that will most certainly be taken out that were "maybe" to be taken out back when we were paid. **Councilwoman Davis** stated there should be a letter from our city arborist with specific details in that file. It is now known we will lose more trees than originally thought. **Mayor Roberts** stated that Cleary Construction will do the work, and he will explore additional compensation for one tree in particular. **Councilman Teaford** asked who would be contacted for the additional compensation. **Mayor Roberts** responded that it is the **Kentucky Department of Transportation**, as they paid us the check. He also stated that the easement was agreed to but the issue is that the utility easement is what has changed. The trenched water main was not in the original plan. **Councilwoman Davis** added that regarding the signature entrance signage, we own it but it is located in the Right of Way. If it is damaged, or the electricity lighting is damaged, it is valued at over $200K. Concerns of how close the signature entrance sign will be to the new turning lane is a concern, potentially increasing the risk of damage during a vehicle accident.

MAYOR'S REPORT:

Update on the Green – Cleary Construction will soon begin laying a waterline along Brownsboro Road in front of our Green. The waterline will continue down Rudy Lane to Merrifield where it will cross under Rudy Land and follow Merrifield to the Watterson Expressway, go under the Watterson Expressway to the VA Hospital.

LG&E have marked lamp posts that are to be removed – will be able to maintain power to other lamp posts on the Green and lighting for Rudy. Power to signature entrance and electrical boxes will be interrupted.

Metro has removed the bench and trash can near Brownsboro Road and the two historic signs along Rudy

Adam Vogelsang has identified the commemorative plaques that need to be removed and will do so this week.

Lawnco has winterized the sprinkler system and will remove the back flow interrupter and sprinkler system control box this week

_____

Because of this water pipeline construction, the parking lot on the Green will not be accessible. Most likely the entrance to the Green along Rudy Lane will be closed for an undetermined length of time. Residents will need to use caution in the area.

We also will not be able to hold the Glow on the Green this year due to the construction, so we have made plans to have a holiday fair at Brownsboro Center on **Sunday, November 30th.** Shops will stay open in the evening and there will be food and beverages available. We encourage everyone to come out and support our local businesses.

Other news - Construction will soon begin to complete the sidewalk along North Hubbard's to Brownsboro Road, running in front of Coach Gate and the Recycling Center – the sidewalk construction will then go along Brownsboro Road toward Rudy Lane, passing in front of the fire station to join the sidewalk just outside the back gate of Coach Gate. The project also calls for lengthening the right turning lane from North Hubbard's onto Brownsboro Road. We are most appreciative of our Metro Councilwoman Paula McCraney for securing funds for this project.

Councilwoman Davis, three Windy Hills residents, and I testified before the Metro Louisville Zoning Board last week. We opposed a waiver request regarding the Brownsboro Road development planned at 4490 and 4492 Brownsboro Road. The waiver would have placed the townhouse complex too close to Brownsboro Road. The Zoning Board denied the waiver request.

Lyndon Police patrolled our city streets for a total of 53.5 hours during the month of October for a cost of $3,852.00

UNFINISHED BUSINESS: None

NEW BUSINESS: Glow on the Green has been canceled due to no electricity on the Green as well as challenges of construction projects. For that reason, a new and enhanced event is in the works instead. Brownsboro Center will be the home of a holiday event on Sunday, November 30th from 5-7PM. Windy Hills will provide appetizers and apple cider. There will be crafts and activities for the children, including goody bags. The businesses and restaurants in Brownsboro Center will be open later than usual to encourage shopping and dinner. There will likely be dancing, music, gift certificates, and trees decorated by each business. **Mayor Roberts** stated that safety, traffic patterns, and parking considerations will be of utmost importance. Details will be in The Breeze digital newsletter for November. The goal of this fun event is to encourage

_____

Brownsboro Center businesses as their business has been adversely impacted due to traffic congestion.

COMMENTS/QUESTIONS TO THE COUNCIL AS A WHOLE: Resident **Laura Trachtenberg** mentioned that local news stations could promote the event at Brownsboro Center.

Metro Deputy Mayor, Nicole George, asked if she could be of assistance to Windy Hills. **Mayor Roberts** once again mentioned the speed feedback sign request at Rudy Lane, specifically by Old Stone and secondly at the bridge area close to the park bench as possible locations. Speeding on Rudy is a common complaint.

Additionally, Ambridge Drive and Westport Road is still an issue. There is no break in traffic, even on a red light, for cars leaving Ambridge to enter Westport Road. KYTC recommends right turn only at that location to prevent accidents from folks trying to turn left leaving Ambridge onto Westport.

There being no further business to address nor questions to answer of the Council, **Councilman Teaford** made a motion to adjourn, seconded by **Councilwoman Davis.** The motion passed and the meeting was officially adjourned at 7:57PM.

_____ _____

John Roberts, Mayor Christine Haner, Clerk/Treasurer