

Strathmoor Manorisms

City of Strathmoor Manor Newsletter

Winter 2019

New Manor Ordinances

- Ordinance to Amend Ad Valorem Tax Payment Due Date -- Ordinance Series 2019, Number 3
- Ordinance to Amend Rental Property Registration Due Date -- Ordinance Series 2019, Number 4

Please find these ordinances in their entirety later in this newsletter.

Audit Report

The biennial audit was completed for fiscal year ended June 30, 2019 by McIntyre & Wooldridge, PSC. Any citizen may obtain a copy of the audit report by contacting the Manor Mayor or a Commissioner. The report will also be posted to the Manor website. The auditor's opinion letter and summary statement from the report can be found later in this newsletter.

Manor City Taxes

Please pay the taxes owed on your property if you haven't already done so! If you or your mortgage company has questions regarding your Manor property taxes, please contact City Bookkeeper, Pat Colgate, at (502) 451-9800. Please mail tax payments to:

City of Strathmoor Manor
P.O. Box 5459
Louisville, KY 40255-0459

Homestead Exemption

Will you celebrate your 65th birthday in 2020? If so, you may be eligible for the Homestead Exemption! Kentucky's Constitution allows property owners who are 65 years old and/or totally disabled AND own and occupy their property as their primary residence as of Jan. 1 of the application year to receive the Homestead Exemption on their primary residence. If you are eligible to receive the Homestead Exemption, the exemption amount (\$39,300 for 2020) is subtracted from your property's assessed value, reducing your property tax liability!

For more information, please contact the Jefferson County PVA Homestead Department at (502) 574-6380, option 3, or check out their website:

<https://jeffersonpva.ky.gov/property-assessment/exemptions/homestead-exemption/>

Sidewalk Update

Precision Concrete Cutting has completed Phase 1 of the Manor's sidewalk trip hazard removal project. They have removed all trip hazards between ¼" and 2" via their patented concrete grinding method on Eleanor Ave. between Lowell and Emerson Aves. and on Lowell Ave. between Lakeside Dr. and Bardstown Rd. Sidewalk panels will also be replaced as part of Phase 1, but will not be done until the weather is consistently warm. The repair and replacement of the Manor's sidewalks is a multi-year process; eventually trip hazards on Strathmoor Blvd. and Emerson Ave. will be removed as well, and entire sidewalk panels that are beyond repair will be replaced.

Parking and Driving in the Manor

Parking in the Manor can be challenging. Many homes have short or narrow driveways, and the Manor streets are on the narrow side as well. Increased on-street parking due to holiday guests makes it even more challenging this time of year.

Please observe the speed limit and watch out for pedestrians and bicyclists, and please be a considerate neighbor by parking in your driveway when possible; this makes it easier for other vehicles to navigate our streets safely!

Lock Those Doors! And Be On the Lookout for Holiday Package Theft!

The Strathmoor Village Police Department reminds all residents to lock up - both your home and your vehicles. We all have a personal responsibility to safeguard our own property. Please be observant as you walk and bike in the Manor and report any suspicious vehicles or persons to Strathmoor Police at (502) 432-8900. Also, this is the time of year when many residents are receiving packages; please report any theft to the Strathmoor Police!

Contact Information for Strathmoor Manor

Mayor	Brian Cobb	(502) 396-3968	cobbbrianw@hotmail.com
City Clerk	Susan Stopher	(502) 456-6319	sgstopher@gmail.com
Communications	Brooke Heitz	(502) 797-5102	bcwillinger@gmail.com
Maintenance	Kathy Zandona	(502) 238-4279	kmzandona@gmail.com
Treasurer	Bob Peterson	(502) 749-6331	rpeter8582@gmail.com

www.cityofstrathmoormanor.com

Strathmoor Village Police Dept. (502) 432-8900

Miscellaneous Information

- Downed tree or limb blocking a road in the Manor? Please call the Strathmoor Police Department at (502) 432-8900 or the Louisville Metro Police Department at 911. A police officer will secure the scene and call for a maintenance crew. This is considered an emergency situation because trees blocking the road also block emergency vehicles.
- Please call MSD at (502) 587-0603 if you have standing water in your easement or are experiencing a problem with the stormwater drain in your easement.
- Street light out? Please call LG&E at (502) 589-1444.
- Please make sure your house number is visible during both daylight and darkness so that guests, emergency vehicles, and vendors can find your home.
- The City of Strathmoor Manor has a Facebook page. Please join us!
- Please be a considerate dog owner and pick up after your pet, and if he or she is outside barking in the early morning or late at night, please let him or her in!

CITY OF STRATHMOOR MANOR

Ordinance Series 2019, Number 3

AN ORDINANCE to amend the payment due date for City ad valorem taxes.

BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that:

a) Section 2.606 of the Strathmoor Manor Code of Ordinances is amended to read as follows:

All ad valorem taxes levied by the City shall be due and payable on or before ~~July 31st~~ ~~August 31st~~ of each calendar year. Any such tax paid before ~~June 30th~~ ~~July 31st~~ of such year shall be discounted by 2% of the face amount. Any tax paid on or after ~~August 1st~~ ~~September 1st~~ of each calendar year shall be subject to an interest charge equal to 1.5% of the face amount per month accruing on the first day of each month beginning ~~August 1st~~ ~~September 1st~~ until paid in full. In addition to any interest charges any tax paid on or after ~~September 1st~~ ~~October 1st~~ of each calendar year shall be subject to a penalty equal to 10% of the face amount.

enacted as Ordinance Series 2004 No. 10, Section 2, 10/28/04

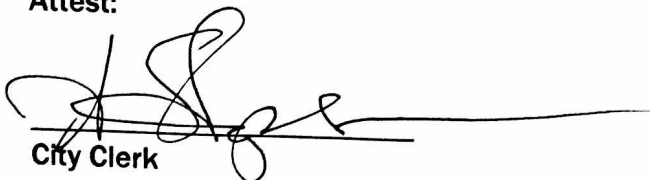
b) This Ordinance shall take effect immediately upon passage and publication.

Enacted this 10th day of December, 2019.



Mayor

Attest:




City Clerk

First Reading: 6 / 25 / 2019

Second Reading: 12/10/19

Approved as to form:



City Counsel

Ordinance Series 2019, Number 4

AN ORDINANCE amending the City's prior Ordinance relating to the registration with the City Clerk of all real properties in the City leased or rented to the residents thereof.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that:

(A) Section 6.202(c) of the Strathmoor Manor Code of Ordinances is hereby amended as follows:

(c) The Owner of every Rental Property in the City shall annually register such property with the City Clerk, on a form provided by the City. Such registration shall be due on or before ~~July~~ ~~January~~ 1st of each year and shall be accompanied by a registration fee of \$50.00 payable to the City of Strathmoor Manor. At a minimum such registration shall include:

(1) Address of the Rental Property;

(2) Name, residence address ~~and phone number~~, business address, *e-mail address* and *phone numbers* ~~number~~ for the Owner;

(3) *In the event the Owner of the property resides or has a principal office address more than twenty five (25) miles from the Rental Property the application shall also include the name, address, e-mail address and phone numbers for a person residing within twenty five (25) miles who shall serve as an Emergency Contact, responsible for addressing maintenance issues, safety concerns and nuisance complaints regarding the Rental Property. The Tenant shall not be listed as the Emergency Contact.* ~~A written explanation by the Owner setting out what measures have been taken, or will be taken, by the Owner to ensure that the Rental Property is properly and continuously maintained during any lease or rental term. Such explanation shall expressly set out how the Owner will ensure that the yard is properly maintained at all times during the lease term, how the Owner will ensure the Tenant's compliance with parking Ordinances and how any code violations will be timely addressed. None of the these duties may be delegated to the Tenant and any registration application that purports to make the Tenant solely responsible for maintenance of the Rental Property shall be denied.~~

(4) *A description of the Rental Property including: the number of bedrooms in the Rental Property, the number of off street parking spaces reserved for the occupants and a stipulation as to whether the Owner resides on the property.* ~~Documentary evidence that all Louisville/Jefferson County Metro taxes assessed against such Rental Property have been paid in full by the Owner,~~

(5) *The registration number regarding the Rental Property from the Louisville Metro Revenue Commission.* ~~Documentary evidence that the Owner has~~

~~obtained liability insurance covering such Rental Property;~~

~~(6) the names and telephone numbers of all Tenants residing on the Rental Property.~~

(B) Section 6.202 subsections (e), (f), (g) and (h) are repealed in their entirety.

(C) Section 6.202 subsection (i) shall be restyled as subsection (e).

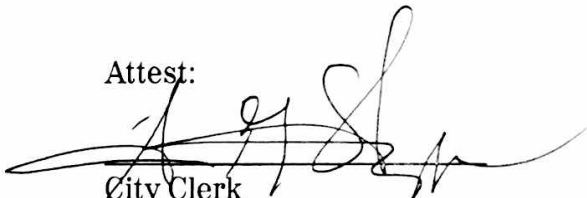
(D) This ordinance shall take effect immediately upon passage and publication.

Enacted this 10 day of December 2019.



Mayor

Attest:

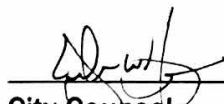


City Clerk

First Reading: 10/22/2019

Second Reading: 12/10/19

Approved as to form:



City Counsel

McIntyre & Wooldridge, PSC
Certified Public Accountants

3103 Breckenridge Lane, Suite 3
Louisville, Kentucky 40220
502/493-9373 or 493-9374 (fax)

Independent Auditor's Report

The Honorable Mayor and
Commissioners of the City of
Strathmoor Manor, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Strathmoor Manor, Kentucky as of and for the year ended June 30, 2019, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of 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 risk 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 and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Independent Auditor's Report (continued)

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 Strathmoor Manor, Kentucky at June 30, 2019, 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 budgetary comparison information on pages 17 and 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019 on our consideration of the City of Strathmoor Manor, Kentucky's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

McIntyre & Wooldridge PSC

McIntyre & Wooldridge, PSC
Louisville, Kentucky
December 4, 2019

CITY OF STRATHMOOR MANOR, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2019

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	Original and Final Budget	Actual	Variance with Final Budget (Favorable Unfavorable)
Revenues:			
Property Tax (after discounts and exemptions)	\$ 123,500	\$ 122,555	\$ (945)
Insurance Premium Tax	46,000	44,802	(1,198)
Kentucky Intergovernmental Revenue	4,850	4,444	(406)
Telecommunications Tax	1,365	1,397	32
Other and interest	290	1,087	797
Total General Fund Budgeted Revenues	176,005	174,285	(1,720)
Carry Forward Projected Unassigned balance year ended 6/30/18	227,236	219,955	(7,281)
General Fund revenues available for appropriation	403,241	394,240	(9,001)
Less minimum ending general fund balance	(118,000)	(118,000)	-
Less designated for FY 2019/2020 major repairs and replacements	(29,800)	(29,800)	-
General Fund Revenues Available for Appropriation Current Year	255,441	246,440	(9,001)
Expenditures:			
Landscaping, and Lawn and Tree Maintenance	46,000	31,840	14,160
Garbage Collection	28,000	27,918	82
Fire Protection	27,600	26,101	1,499
Police Protection	30,000	28,000	2,000
Sidewalks and Curbs	30,000	-	30,000
Park Enhancements and Signage	16,000	-	16,000
Street Lights-Electric	10,750	9,277	1,473
Insurance	6,500	5,415	1,085
Attorney Fees	8,000	4,350	3,650
Bookkeeping	5,100	5,100	-
Audit	4,500	-	4,500
Manor Board and Clerk	3,600	3,600	-
Snow Removal	3,500	1,500	2,000
General Government	2,700	1,949	751
PVA fee	2,200	1,969	231
City Events	1,200	-	1,200
Total General Fund Budgeted Expenditures	225,650	147,019	78,631
Transfer to Road Fund	(10,000)	(10,000)	-
Ending Balance Unappropriated	19,791	89,421	69,630
Add minimum ending general fund balance	118,000	118,000	-
Add designated for FY 2019/2020 major repairs and replacements	29,800	29,800	-
Ending Unassigned Fund Balance	\$ 167,591	\$ 237,221	\$ 69,630

CITY OF STRATHMOOR MANOR, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
ROAD FUND
YEAR ENDED JUNE 30, 2019

	Original and Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues:			
Kentucky Municipal Road Aid	\$ 8,276	\$ 7,414	\$ (862)
Interest Income	-	4	4
	<u>8,276</u>	<u>7,418</u>	<u>(858)</u>
Transfer from General Fund	10,000	10,000	-
Carry forward for Road fund balance year ended June 30, 2018	<u>37,911</u>	<u>37,203</u>	<u>(708)</u>
Road Fund revenues available for appropriation	56,187	54,621	(1,566)
Expenditures:			
Road Repair and Maintenance	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Ending Restricted for Road fund balance	\$ <u>53,687</u>	\$ <u>54,621</u>	\$ <u>934</u>