

Strathmoor Manorisms
City of Strathmoor Manor Newsletter
Summer 2022

New Manor Ordinances

- Ordinance to Establish Property Tax Rate for 2022 – Ordinance Series 2022, Number 1
- Ordinance to Establish Budget for Fiscal Year 2022-2023 – Ordinance Series 2022, Number 2

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

Audit Report

The biennial audit was completed for fiscal year ended June 30, 2021 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

The Commission unanimously moved to keep this year's property tax rate at \$0.30 per \$100 of valuation. Tax bills are being mailed to homeowners or mortgage companies this week. *Property taxes are due and payable on August 31st. Taxes paid before July 31st will receive a 2% discount and taxes paid on or after Sep. 1st will be subject to interest and penalties.* If you have or your mortgage company has questions regarding your Manor property taxes, please contact City Bookkeeper, Pat Colgate, at (502) 451-9800, ext. 1004 or pat@hpgaccounting.com. Please mail tax payments to:

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

Independence Day Celebration

Please join us at 10 A.M. on Monday, July 4th, in the park for our annual bicycle parade through the Manor! There will be popsicles in the park afterwards! It would be a lot of fun to have an individual, family, or group of friends lead us in saying the Pledge of Allegiance and perhaps singing a patriotic song to kick off the event! Please email Commissioner Brooke Heitz at bcwillinger@gmail.com if you are interested.

P.S. Unfortunately rain will cancel this event, so please cross your fingers for good weather that morning!

Personal Belongings in the Park

Residents may enjoy the park by taking their personal belongings, including sporting equipment, into the park, but personal belongings should not be left there overnight; this is out of consideration of not only the Manor's landscaping, lawn, and tree maintenance providers but also the residents whose homes face the park. Thank you for your cooperation!

Welcome, Officers Tapp and Hunter!

Please welcome new Strathmoor Police Officers Joe Tapp and Bill Hunter if you see them out on our streets! Both are retired from their prior positions and each have over 30 years' experience in police work. They share Chief Lamey's philosophy of community-oriented policing and we look forward to their service. Thank you, Officers!

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.

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

If you will be out of town, please park your car(s) in your driveway and not on the street; it leaves more parking space for those who are not out of town and is safer for your car.

If you have guests or service vehicles at your home, please give them proper guidance when it comes to parking, especially as it pertains to parking in designated fire lanes!

Lock Your Doors and Illuminate Your House!

The Strathmoor Village Police Department reminds all residents to lock up - both your home and your vehicles - and to keep your front and back porch/garage lights on at night. We all have a personal responsibility to safeguard our own property. Please be observant as you walk, bike, and drive in the Manor and report any suspicious vehicles or persons to Strathmoor Police at (502) 432-8900.

Vacation House Watches and Home Security Assessments

Your Strathmoor Police will check on your home while you are away as well as assess your home's security (Inspection takes approximately 30 minutes.). Please contact Strathmoor Police at (502) 432-8900 or strathmoorvillagepolice@gmail.com if you are interested in taking advantage of one (or both!) of these services.

Speaking of Contacting Strathmoor Police...

Enjoy the magnet provided by Strathmoor Police in this issue of Strathmoor Manorisms! It contains helpful contact information so that if you see something, you can quickly say something!

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/Treasurer	Brooke Heitz	(502) 797-5102	bcwillinger@gmail.com
Maintenance	Kathy Zandona	(502) 238-4279	kmzandona@gmail.com
City Commissioner	Bob Peterson	(502) 749-6331	rpeter8582@gmail.com

www.cityofstrathmoormanor.com

Strathmoor Village Police Dept. (502) 432-8900 strathmoorvillagepolice@gmail.com

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 group. 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 2022, Number 1

AN ORDINANCE relating to the ad valorem tax rate on real property.

BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that:

Section 1. Section 2.605(a) of the Strathmoor Manor Code of Ordinances shall continue to read as follows:

The tax rate on non-exempt real property within the corporate limits of the City of Strathmoor Manor shall be 30.00 cents per \$100.00 valuation.

Section 2. Section 2.605(b) of the Strathmoor Manor Code of Ordinances is amended to read as follows:

This ordinance shall take effect with the issuance of the ~~2021~~ 2022 Property Tax Bills of the City based on valuations of real property as of January 1st, ~~2021~~ 2022 by the Jefferson County Property Valuation Administrator.

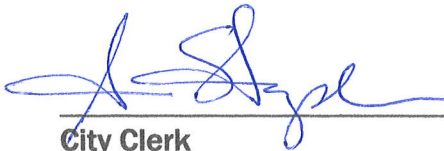
First Reading: April 25th, 2022

Enacted this 24th day of May, 2022.



Mayor

Attest:



City Clerk

AN ORDINANCE adopting an annual budget for the City of Strathmoor Manor for the Fiscal Year July 1, 2022 through June 30, 2023.

BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that

Section 1. The annual budget for the City of Strathmoor Manor, Kentucky is hereby adopted as follows:

General Fund

Revenues:

Property Tax (after discounts and exemptions)	\$	134,000
Insurance Premium Tax		48,000
Base Court Revenue		4,200
Telecommunication Tax		1,400
Rental		200
Interest		100
Total General Fund Budgeted Revenues		<u>187,900</u>
Carry Forward Projected Unassigned balance year ended 6/30/2022		<u>269,750</u>
General Fund revenues available for appropriation		<u>457,650</u>
Less minimum ending general fund balance		(120,000)
Less designated for FY 2023/2024 major repairs and replacements		-
General Fund revenues available for appropriation current year		<u>337,650</u>

Expenditures:

Landscaping, and Lawn and Tree Maintenance	(34,000)
Garbage Collection	(28,050)
Fire Protection	(32,000)
Police Protection	(30,000)
Sidewalks and Curbs	(169,000)
Park Enhancements and Signage	(2,500)
Street Lights-Electric	(10,800)
Insurance	(6,000)
Attorney Fees	(6,500)
Bookkeeping	(5,100)
Manor Board and Clerk	(3,600)
Snow Removal	(3,500)
General Government	(3,000)
PVA fee	(2,400)
City Events	(1,200)
Total General Fund Budgeted Expenditures	<u>(337,650)</u>

Transfer to Road Fund

-

Ending balance Unappropriated

-

Add minimum ending general fund balance

120,000

Add designated for FY 2023/2024 major repairs and replacements

-

Ending Unassigned fund balance

\$ 120,000

Road Fund

Revenues:

Kentucky Municipal Road Aid	\$	6,500
Transfer from General Fund		-
Carry forward Restricted for Roads fund balance year ended 6/30/2022		<u>89,250</u>
Road Fund revenues available for appropriation		<u>95,750</u>

Expenditures:


Road Repair and Maintenance	<u>(73,000)</u>
Ending Restricted for Roads fund balance	\$ <u><u>22,750</u></u>

Section 2. This ordinance shall take effect immediately upon passage and publication.

Enacted this 28th day of June, 2022

Attest:


City Clerk


Mayor

First Reading: May 24, 2022

Second Reading: June 28, 2022

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, 2021, 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, 2021, 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 May 19, 2022 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
May 19, 2022

CITY OF STRATHMOOR MANOR, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021

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	Original and Final Budget	Actual	Variance with Final Budget (Favorable Unfavorable)
Revenues:			
Property Tax (after discounts and exemptions)	\$ 126,750	\$ 127,374	\$ 624
Insurance Premium Tax	47,000	47,230	230
Kentucky Intergovernmental Revenue	4,600	2,765	(1,835)
Telecommunications Tax	1,400	1,301	(99)
Other and interest	275	718	443
Total General Fund Budgeted Revenues	180,025	179,388	(637)
Carry Forward Projected Unassigned balance year ended 6/30/20	231,047	233,720	2,673
General Fund revenues available for appropriation	411,072	413,108	2,036
Less minimum ending general fund balance	(119,750)	(119,750)	-
General Fund Revenues Available for Appropriation Current Year	291,322	293,358	2,036
Expenditures:			
Landscaping, and Lawn and Tree Maintenance	35,000	17,575	17,425
Garbage Collection	28,000	28,033	(33)
Fire Protection	28,500	27,210	1,290
Police Protection	28,000	28,000	-
Sidewalks and Curbs	125,000	29,570	95,430
Park Enhancements and Signage	3,500	-	3,500
Street Lights-Electric	10,750	9,782	968
Insurance	5,700	5,424	276
Attorney Fees	8,000	6,270	1,730
Bookkeeping	5,100	5,100	-
Audit	-	-	-
Manor Board and Clerk	3,600	3,600	-
Snow Removal	3,500	3,200	300
General Government	3,100	1,124	1,976
PVA fee	2,200	2,228	(28)
City Events	1,200	-	1,200
Total General Fund Budgeted Expenditures	291,150	167,116	124,034
Transfer to Road Fund	-	-	-
Ending Balance Unappropriated	172	126,242	126,070
Add minimum ending general fund balance	119,750	119,750	-
Ending Unassigned Fund Balance	\$ 119,922	\$ 245,992	\$ 126,070

CITY OF STRATHMOOR MANOR, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
ROAD FUND
YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:			
Kentucky Municipal Road Aid	\$ 7,200	\$ 6,550	\$ (650)
Interest Income	-	23	23
	<u>7,200</u>	<u>6,573</u>	<u>(627)</u>
Transfer from General Fund	-	-	-
Carry forward for Road fund balance year ended June 30, 2020	<u>73,215</u>	<u>72,363</u>	<u>(852)</u>
Road Fund revenues available for appropriation	80,415	78,936	(1,479)
Expenditures:			
Road Repair and Maintenance	<u>(25,000)</u>	-	25,000
Ending Restricted for Road fund balance	<u>\$ 55,415</u>	<u>\$ 78,936</u>	<u>\$ 23,521</u>