

NEWSLETTER

January 2018 Vol. 1



LYNDON CITY HALL

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Brent Hagan, Mayor
Sonya Kaiser, Treasurer
Stacey Woodward, City Clerk

Council

Dustin Gilchrist
Betsy Kramer
Kelly Kramer
Carla Nalley
Camille Popham
Becky Ricketts
Mardy Sidebottom

Mayor's Message

- **Winter neighbors:** When it snows, please remove all vehicles or other obstructions from the streets so that the Works Department snowplow drivers can get through. Be a good neighbor and clear snowy sidewalks.
- **Pothole reporting:** To report a pothole that needs filling, you may **Call 311** or go online at <https://louisvilleky.gov/government/metrocall-311> for Metro Louisville streets. For most neighborhoods, you should call Lyndon City Hall directly at **423-0932**.
- **Street lights:** Working street lights are especially important now that kids are waiting on school buses in the dark. The City uses your tax dollars to pay LG&E for the use and service of streetlights. Help us ensure that you are receiving the benefits for which you are paying. To report an out of service street light or one that burns all day, visit <https://lge-ku.com/outages/report/streetlight> or call Lyndon City Hall at **423-0932** and we will report it for you.
- **Drainage Issues:** We typically think snow this time of the year, but Lyndon receives far more rain than snow during the winter months. What snow we do receive usually doesn't stick around long, but the melting snow adds to the water that must make its way through drainage channels. This is a good time to remind residents about the importance of keeping drainage channels clear. It is the responsibility of the property owner to keep driveway culverts open and free-flowing, and to replace collapsed drainage pipes. Culverts and pipes often become clogged with leaves and twigs. Unless you've checked them recently and cleared them of debris, water backups can occur and create flooding problems.
- **Neighborhood Channels and Swales:** These are relatively small ditches usually found along your property line in the rear or between houses. Often less than three feet deep and have side slopes that are generally flat (less than a 2 to 1 slope). In most cases, they can be easily maintained by using typical yard cutting equipment. Since these ditches and swales are generally in right of way easements along or through yards, property owners are responsible to cut and maintain them along with the rest of their yards. Even though MSD does not mow these small ditches, they will maintain flow should an obstruction or other problems occur.

Many property owners do not understand their relationship to land popularly known as a "right of way". The portion of land between the road and the owner's actual property line is owned by the City but must be maintained by the owner whose property abuts this area. At the same time, because this land belongs to the City, the abutting property owner may not change the integrity of the land without permission from the City. This area includes the space between the back of the sidewalk and the edge of the road pavement. If there is no sidewalk, it is approximately the area between your water meter and the edge of the pavement. Owners are responsible for maintaining this area, whether that means mowing or clearing the sidewalk when it snows. While the owner is responsible for maintenance of this area, other activities require approval from the City engineer. Prior review and approval is required for any construction in this area, such as, altering your driveway apron, changing the grade, installing any paving material,

MAYOR'S MESSAGE (continued)

MAYOR'S MESSAGE (continued)

or planting a tree or other plants. Similarly, removal of existing improvements requires prior review and approval from the City engineer, and removal of any tree from this area requires the prior approval of the City arborist. The City seeks to maintain the valuable tree canopy in the City for aesthetic, property value, and environmental reasons. Finally, parking a vehicle on the street by this area is allowed on some streets provided the vehicle is parked parallel to the driving surface, facing the direction of moving traffic, more than 30 feet from any stop sign, and parked for no longer than 24 hours at a time in the same location. Some streets do have posted parking restrictions that must be observed, and parking perpendicularly or at an angle to the roadway is not allowed.

Thank all of you who attended our events this past year, we had the highest attendance numbers ever in 2017. Thanks to those who called City Hall to lend support or offer constructive criticism to the City of Lyndon. My first year in office has been a great experience and I have learned so much from all of you. It is my hope that in my second year you will notice all the great things our Council has moved to improve as we strive to thrive!

A handwritten signature in black ink that reads "B. Hagan". The signature is stylized with a large, sweeping initial "B" and a long horizontal line extending to the right.

Mayor Brent Hagan

The 2016 Audit was published in error in last newsletter. Here is the 2017 Audit that was recently approved.



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CITY OF LYNDON, KENTUCKY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Council Members
City of Lyndon, 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 Lyndon, Kentucky, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Lyndon, Kentucky'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.

Auditors' 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. 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 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, we 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.

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

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 Lyndon, Kentucky, as of June 30, 2017, 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 2-9 and 28-29 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. 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 3, 2017, on our consideration of the City of Lyndon, Kentucky's internal control over financial reporting and on our tests 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 results of that testing, and not to provide an opinion on 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 connection with City of Lyndon, Kentucky's internal control over financial reporting and compliance.

Welenken CPAs

Welenken CPAs
Louisville, Kentucky
October 3, 2017

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Property taxes	\$ 1,127,101	\$ -	\$ 1,127,101
Insurance taxes	1,023,782	-	1,023,782
Licenses, permits and fees	123,769	-	123,769
Intergovernmental revenues	12,184	221,782	233,966
Rental income	10,175	-	10,175
Interest income	18,945	2,216	21,161
Miscellaneous	9,015	-	9,015
Total Revenues	2,324,971	223,998	2,548,969
EXPENDITURES			
General government	700,136	-	700,136
Public safety	251,390	-	251,390
Public works	286,704	45,620	332,324
Sanitation	486,340	-	486,340
Community development	122,767	-	122,767
Capital projects	49,682	243,837	293,519
Total Expenditures	1,897,019	289,457	2,186,476
Excess of revenues over expenditures	427,952	(65,459)	362,493
Net change in fund balances	427,952	(65,459)	362,493
Fund balances - beginning	4,903,139	1,493,160	6,396,299
Fund balances - ending	\$ 5,331,091	\$ 1,427,701	\$ 6,758,792

A copy of the complete audit report is on file at Lyndon City Hall, 515 Wood Rd., Louisville, KY, 40222. ph. (502) 423-0932. This copy is available for public inspection and may be obtained for personal use at a charge of \$.25 per page. These copies may be available during normal business hours (8am-4pm Mon-Thurs., 8am-1pm Fri.). Financial Statements prepared in accordance with KRS 424.220 are available to the public at no cost at Welenken CPAs, 730 W. Market St., Ste. 200, Louisville, KY, 40202, ph.(502) 585-3251.

Stacey Woodward
Lyndon City Clerk

Arbor Day Celebration



From Left: Mardy Sidebottom, Cami Popham, Mayor Hagan, Becky Ricketts, Dustin Gilchrist and Betsy Kramer. Council Member Carla Nalley (not pictured) was taking photo.

Lyndon Mayor and City Council proclaimed December 2, 2017 as Arbor Day in the City of Lyndon. In honor of this celebration, an American Yellowwood was planted on the historical Romara Place property. Lyndon has been recognized as a "Tree City Member" for 15 years. The Proclamation urges citizens to support efforts in protecting trees and woodlands.

Monthly City Meetings

6:00 PM

Caucus

3rd Monday

Council

4th Monday



Mark Your Calendar...

**City of Lyndon's
7th Annual**

EASTER EGG HUNT

Saturday, March 24, 2018 at Romara Place

11:00 am to 1:00 pm

Egg hunt to begin at noon

**Parking: Lyndon City Hall, 515 Wood Rd. and
Mary Grace Jaegar Education Center, 502 Wood Rd.**

More information visit www.cityoflyndon.org and "like" us on Facebook

