

CITY OF TAYLORSVILLE
SPECIAL CALLED MEETING
OF THE TAYLORSVILLE CITY COMMISSION
JANUARY 13th, 2026 @ 5:00 P.M.

Mayor Karen Spencer called to order the special called meeting of the Taylorsville City Commission at 5:00 p.m. Mayor Spencer welcomed those in attendance followed with a prayer by Commissioner Bell. Roll call of the Commission revealed the following:

Roy Bell – Present	Courtney Bentley – Present
Diana Hilbert – Present	Kathy Spears – Present
Karen Spencer – Present	

Employees present – Marcia Finley, Brian Sumner, John Harris, Stacey Crenshaw, Keith Waldrige, and City Attorney Robert Myles.

Agenda. Mayor Spencer made a motion to accept the agenda as presented, seconded by Commissioner Bentley with all eyes being cast. Motion Carried 5-0.

Minutes. Mayor Spencer made a motion to accept December 16, 2025 and January 5, 2026, Minutes as presented, seconded by Commissioner Hilbert with all eyes being cast. Motion carried 5-0.

Reports. A. Planning and Zoning – Julie Sweazy presented the first reading of a zoning change Ordinance amending 1.426 acres owned by Michael Thompson located at 106 Railroad Street from an I-1 to a R-3. Second reading will be at the January 27th meeting.

B. Main Street – Beverly Ingram presented her report and invoice. Ms. Ingram said she will be heading to Frankfort in the morning to ask for possible grant money for the beautification of Main Street. There was discussion about placing trees in planters on Main Street and the Preservation Ordinance. City Clerk, Marcia Finley informed Ms. Ingram the City had received a check in the amount of \$3,528.22 for the reimbursement of a park bench that had been destroyed in an automobile accident. City Comptroller John Harris presented Ms. Ingram a reimbursement check for the park bench. ***Mayor Spencer made a motion to accept Ms. Ingrams invoice for her hours worked, seconded by Commissioner Bentley with all eyes being cast. Motion carried 5-0.***

C. Sisler Maggard – Kevin Sisler reported the Mt. Washington Hwy 44 project is between 70-75% complete. He says the main line has been placed and they are in the process of switching everyone over to new meters. Mr. Sisler reported the 660 Pump Station project is about 10% complete due to a 2-month delay in receiving the pump. Mr. Sisler then reported that the KPDES permit has been submitted to Division of Water but there have been some changes made in regulations from the Division of Water they were not aware of and

had to resubmit some of the paperwork. Mr. Sisler reported the Southville Pike project will start next week. Mr. Sisler also informed the Commission the Corp of Engineers has approved the paperwork for the levee/AC-Ci project, the waterline for the County Pavilion should be approved by Division of Water in the next couple of weeks, and the Pin Oak/School sewer line has a cost estimate of \$340,000 and will be sent to State Representative, James Allen Tipton to seek funding. Mr. Sisler presented the Commission with invoices due for several projects totaling \$14,857.26 as well as an invoice for BP Pipeline in the amount of \$42,816.42. **Commissioner Spears made a motion to accept the invoices, seconded by Commissioner Bentley with all eyes being cast.**

D. Police –Police Chief, Brian Sumner reported his department has issued 4 citations, 10 courtesy notices, received 147 complaint calls, made 86 school visits, 3 criminal cases opened, 103 special details, 3 motorists assists, 2 criminal arrests, 2 accident investigations, 5 investigation follow ups, 294 business checks, and 84 County complaints. Chief Sumner also reported the new hires has started working. There was also a discussion about flock cameras.

E. Public Works – Commissioner Bell spoke about the contract the City previously entered with Lemna Environmental Technologies. Commissioner Bell said the contract was basically a scam. After a brief discussion, City Clerk, Marcia Finley informed the Commission, Public Works Director, Dave Bollinger said he should have a complete report by the next board meeting at the end of the month. City Clerk Marcia Finley reported there was only one bid presented for the bid opening for the combo truck. Best Equipment gave a total bid of \$402,021.00 for the purchase of a new combo truck and \$134,716.97 for the purchase of a new Envirosight camera for the truck for a total of \$536,737.97. Best Equipment offered \$15,000 for the trade in on the City jetter and Public Works Director, Dave Bollinger is asking for permission to use that money to purchase a new camera to replace an obsolete one for \$14,453.88. Ms. Finley also reported for Mr. Bollinger that the influent meter is old and obsolete and is starting to have problems. This meter is required by Division of Water and will cost \$12,234.33 to replace. Ms. Finley also reported that the lift station at Settlers Center was never finished and the cost estimate is for \$9,598.25. **Mayor Spencer made a motion to approve the bid from Best Equipment for \$402,012.00 for the combo truck, \$134,716.97 for the camera for the combo truck and 14,453.88 for a second camera and a \$15,000 trade in for the jetter, seconded by Commissioner Bentley with all eyes being cast. Motion carried 5-0. Mayor Spencer made a motion to accept the cost of \$9,598.25 to finish the lift station at Settler's Center, seconded by Commissioner Bentley with all eyes being cast. Motion carried 5-0. Mayor Spencer made a motion to approve the cost of \$12,234.33 for a new influent meter and installation, seconded by Commissioner Hilbert with all eyes being cast. Motion carried 5-0.**

F. Front Office – Front Office Lead, Stacey Crenshaw reported on the current situation of being able to get pennies from the bank. Ms. Crenshaw informed the Commission the current water billing software company has suggested cash payments only to round to the nearest nickel and let it either credit or debit the customer’s account. Ms. Crenshaw says there will need to be a decision made soon.

G. Financial Report – City Comptroller, John Harris, gave his financial report for the end of November 2025. Report is as follows:

REVENUES	School Resource Officer		Occupational License Tax		Insurance Tax		Property Tax		Total Revenue	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
July	\$ -	\$ 15,000.00	\$ 87,924.18	\$ 40,000.00	\$ 16,384.84	\$ 33,000.00	\$ 4.52	\$ -	\$ 155,481.43	\$ 135,625.00
August	\$ 10,543.00	\$ 16,000.00	\$ 24,169.15	\$ 40,000.00	\$ 54,640.56	\$ 33,000.00	\$ -	\$ -	\$ 112,077.67	\$ 116,625.00
September	\$ 20,334.00	\$ 16,000.00	\$ 40,186.72	\$ 40,000.00	\$ 33,790.00	\$ 33,000.00	\$ 15.08	\$ -	\$ 132,895.81	\$ 117,025.00
October	\$ 20,334.00	\$ 16,000.00	\$ 25,480.50	\$ 40,000.00	\$ (8,253.23)	\$ 33,000.00	\$ 39,352.63	\$ 65,000.00	\$ 111,330.27	\$ 182,025.00
November	\$ 20,334.00	\$ 16,000.00	\$ 54,404.24	\$ 40,000.00	\$ 99,287.83	\$ 33,000.00	\$ 117,570.93	\$ 110,000.00	\$ 323,919.53	\$ 240,525.00
YTD	\$ 71,545.00	\$ 79,000.00	\$ 232,164.79	\$ 200,000.00	\$ 195,840.10	\$ 166,000.00	\$ 168,963.18	\$ 175,000.00	\$ 835,704.81	\$ 791,825.00

INCOME	Interest Income		Operating Income		Net Income	
	Actual	Budget	Actual	Budget	Actual	Budget
July	\$ 6,390.34	\$ 6,250.00	\$ 32,789.93	\$ (27,915.00)	\$ 39,180.27	\$ (21,665.00)
August	\$ 6,596.40	\$ 6,250.00	\$ (5,057.02)	\$ (57,315.00)	\$ 1,539.38	\$ (51,065.00)
September	\$ 6,488.45	\$ 6,250.00	\$ (74,841.78)	\$ (52,665.00)	\$ (68,153.31)	\$ (46,415.00)
October	\$ 6,061.96	\$ 6,250.00	\$ (44,719.60)	\$ 12,335.00	\$ (38,651.64)	\$ 18,585.00
November	\$ 6,884.08	\$ 6,250.00	\$ 191,252.73	\$ 70,485.00	\$ 197,116.81	\$ 76,735.00
YTD	\$ 31,401.23	\$ 31,250.00	\$ 99,630.28	\$ (56,075.00)	\$ 131,031.81	\$ (23,825.00)

EXPENSES	Street Department		Police Department		General Government	
	Actual	Budget	Actual	Budget	Actual	Budget
July	\$ 13,067.70	\$ 19,395.00	\$ 72,436.96	\$ 106,320.00	\$ 24,455.28	\$ 26,075.00
August	\$ 12,814.88	\$ 18,395.00	\$ 80,320.98	\$ 108,570.00	\$ 23,718.58	\$ 34,225.00
September	\$ 18,620.16	\$ 13,745.00	\$ 101,131.70	\$ 108,780.00	\$ 62,572.20	\$ 34,415.00
October	\$ 10,744.12	\$ 13,745.00	\$ 101,336.83	\$ 108,780.00	\$ 31,216.25	\$ 34,415.00
November	\$ 14,828.89	\$ 13,745.00	\$ 80,937.12	\$ 109,130.00	\$ 24,154.29	\$ 34,415.00
YTD	\$ 70,875.85	\$ 79,025.00	\$ 436,183.59	\$ 541,580.00	\$ 166,116.59	\$ 163,545.00

November 2025

11/30/2025

Grants and Capital Projects	Spent/ Received	Budget	Available
Grants			
General Government:			
Grant Proceeds: Sidewalk Project	\$ -	\$ 270,400.00	\$ 270,400.00
Capital Projects			
General Government:			
Sidewalk Project Cost	\$ -	\$ 362,500.00	\$ 362,500.00
Annex Generator	\$ -	\$ 19,000.00	\$ 19,000.00
Street:			
Salt Building	\$ -	\$ 75,000.00	\$ 75,000.00
Police:			
Computer Equipment	\$ -	\$ 13,000.00	\$ 13,000.00
Vehicles	\$ 24,990.00	\$ 20,000.00	\$ (4,990.00)
Vehicle Equipment	\$ 8,685.73	\$ 15,000.00	\$ 6,314.27
Body Cams	\$ -	\$ 10,000.00	\$ 10,000.00
Radio System	\$ 125,228.66	\$ 200,000.00	\$ 74,771.34

**Balance Sheet
As of 11/30/2025**

CITY OF TAYLORSVILLE (TAY)

Assets

Current Assets

11101-000	General Fund Checking-GAB	\$	199,174.38
11103-000	Short term Investments	\$	1,651,068.20
11106-000	Hwy 55/44 Sidewalk	\$	81.55
11110-000	Petty Cash Police	\$	200.00
11111-000	CDBG Checking	\$	68.50
11121-000	Accounts Receivables	\$	218,724.07
11145-000	Prepaid Insurance	\$	48,854.18
	Total Current Assets:	\$	<u>2,118,170.89</u>
	Total Assets:	\$	<u>2,118,170.89</u>

Liabilities

Current Liabilities

21401-000	Accounts Payable	\$	27,646.56
21403-000	Accrued Vacation	\$	35,064.05
21407-000	Accrued Retirement	\$	353.45
21409-000	Fed W/H Tax Deposit	\$	637.52
21410-000	KY W/H Tax Deposit	\$	1,345.66
21413-000	Accrued audit & legal fees	\$	2,900.00
21416-000	FICA	\$	1,084.42
21417-000	Medicare	\$	253.64
21425-000	Local County Tax	\$	1,343.82
21426-000	Local City Tax	\$	1,259.62
21443-000	Street Drainage Inf.	\$	8,904.50
	Total Current Liabilities:	\$	<u>81,793.34</u>
	Total Liabilities:	\$	<u>81,793.34</u>

Equity

30554-000	Unrestricted Fund Balance	\$	2,064,250.43
30554-000	Retained Earnings-Current Year	\$	-27,872.88
	Total Equity:	\$	<u>2,036,377.55</u>
	Total Liabilities & Equity:	\$	<u>2,118,170.89</u>

Income Stat. v Prior Period
For The 5 Periods Ended 11/30/2025

CITY OF TAYLORSVILLE (TAY)

	Prior Year				Prior			
	Period to Date	Period to Date	Variance	Var %	Year to Date	Year to Date	Variance	Var %
Insurance	7,202.14	5,330.23	-1,871.91	-35.12	32,003.46	24,730.48	-7,272.97	-29.41
Rent:GG	0.00	0.00	0.00	0.00	300.00	0.00	-300.00	0.00
Dues	0.00	0.00	0.00	0.00	1,685.56	0.00	-1,685.56	0.00
Training Expense:ST	0.00	0.00	0.00	0.00	137.48	70.00	-67.48	-66.40
Training Expense:GG	0.00	0.00	0.00	0.00	962.36	25.00	-937.36	-3,748.44
Capital Outlay	227.85	687.00	459.15	66.83	2,220.05	757.00	-1,463.05	-193.27
Capital Outlay	0.00	0.00	0.00	0.00	5.83	0.00	-5.83	0.00
Building Maintenance	6,686.73	0.00	-6,686.73	0.00	158,904.39	0.00	-158,904.39	0.00
Building Maintenance	9,149.06	0.00	-9,149.06	0.00	58,874.85	80.00	-58,794.85	-73,483.56
Vehicle Fuel Expense:ST	2,720.00	0.00	-2,720.00	0.00	14,107.31	304.98	-13,802.33	-4,525.65
Vehicle Fuel Expense:PD	0.00	60.68	60.68	100.00	653.94	60.68	-593.26	-877.69
Overtime Earnings	0.00	1,528.27	1,528.27	100.00	6,302.47	6,675.45	372.98	5.59
Overtime Earnings:PD	0.00	0.00	0.00	0.00	116.40	0.00	-116.40	0.00
Contract Services	5,491.62	4,850.18	-541.44	-10.94	14,648.18	18,648.81	4,000.73	21.45
Sanitation	500.00	150.00	-350.00	-233.33	1,420.00	750.00	-670.00	-89.33
Sanitation	12,746.50	12,291.40	-455.10	-3.70	63,718.51	49,396.67	-14,321.84	-28.99
Misc Expense:ST	0.00	0.00	0.00	0.00	79.73	0.00	-79.73	0.00
Misc Expense:GG	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00
Misc. Expense	0.00	29.98	29.98	100.00	0.00	344.45	344.45	100.00
Publication & Print:ST	0.00	0.00	0.00	0.00	0.00	261.24	261.24	100.00
Publication & Printing	0.00	0.00	0.00	0.00	2,664.79	693.10	-1,971.69	-284.47
Publication & Printing	0.00	0.00	0.00	0.00	93.48	0.00	-93.48	0.00
Legal & Audit Fees	62.50	0.00	-62.50	0.00	387.50	100.00	-287.50	-287.50
Legal & Audit Fees	50.00	21.63	-28.37	-131.16	10,050.00	2,986.63	-7,063.37	-236.50
Office Supplies	0.00	0.00	0.00	0.00	50.00	200.00	150.00	75.00
Office Supplies	0.00	38.97	38.97	100.00	143.21	473.64	330.43	69.76
Dues & Donations	0.00	0.00	0.00	0.00	875.39	129.87	-745.52	-574.05
Seminars & Travel:ST	0.00	0.00	0.00	0.00	120.00	120.00	0.00	100.00
Seminars & Travel	0.00	0.00	0.00	0.00	0.00	34.73	34.73	100.00
Tax & License	390.00	0.00	-390.00	0.00	2,407.79	880.51	-1,527.28	-173.45
Postage:PD	0.00	615.29	615.29	100.00	0.00	615.29	615.29	100.00
Vehicle Lease:PD	0.00	0.00	0.00	0.00	7.45	0.00	-7.45	0.00
Uniforms	49.21	150.00	100.79	67.19	141.18	251.90	110.72	43.95
Uniforms	0.00	487.92	487.92	100.00	538.84	3,203.95	2,664.11	83.15
Medical Insurance	957.04	0.00	-957.04	0.00	5,742.24	2,853.84	-2,888.40	-101.21
Medical Insurance	-78.48	20.28	98.74	487.38	-202.16	182.16	384.32	210.88
Life Insurance:ST	1.00	0.00	-1.00	0.00	8.00	0.00	-8.00	0.00

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Income Stat. v Prior Period
For The 5 Periods Ended 11/30/2025

CITY OF TAYLORSVILLE (TAY)

	Prior Year				Prior			
	Period to Date	Period to Date	Variance	Var %	Year to Date	Year to Date	Variance	Var %
Revenue								
Auto Tax County	2,142.57	1,833.69	308.88	16.84	10,525.10	9,862.66	662.44	6.72
Auto Tax Intercourty	0.00	1,020.25	-1,020.25	-100.00	7,314.46	2,328.79	4,985.67	214.09
Property Tax:GG	117,570.93	108,582.01	8,988.92	8.28	156,953.16	172,412.27	-15,459.11	-8.97
Bank Shares Tax:GG	0.00	11,758.17	-11,758.17	-100.00	0.00	11,758.17	-11,758.17	-100.00
Business License:GG	500.00	0.00	500.00	0.00	27,250.00	27,087.50	162.50	0.80
Insurance License:GG	89,287.93	38,700.34	50,587.59	156.56	195,840.10	271,998.74	-76,158.64	-28.00
Franchise Fees:GG	12,702.02	12,430.68	271.34	2.18	35,448.80	37,713.21	-2,264.41	-6.00
Intergovernmental Re:GG	3,232.59	3,441.53	-208.94	-6.07	17,332.04	17,031.98	300.06	1.76
Fines, Fcrlts, Pens:GG	0.00	0.00	0.00	0.00	3.17	53.58	-50.41	-94.08
Sanitation:GG	12,531.96	12,081.50	449.86	3.72	63,697.08	60,444.00	3,253.08	5.38
Discount on Taxes:GG	-2,336.62	-2,154.12	-182.50	-8.47	-2,923.18	-3,268.09	344.91	10.55
Misc. Revenue:GG	3,007.79	280.00	2,727.79	974.21	11,136.08	2,500.00	8,636.08	345.52
Telecommunications Tax	0.00	-392.67	392.67	100.00	0.00	0.00	0.00	0.00
Telecommunications T:GG	392.72	785.34	-392.62	-49.99	1,963.60	1,863.35	100.25	0.01
HB 413:GG	0.00	0.00	0.00	0.00	5,189.31	4,767.71	421.60	8.42
Occupational License Tax:GG	54,404.24	15,490.02	38,914.22	251.22	232,164.79	190,668.53	41,496.26	21.57
Penalty and Interest - OLT:GG	0.00	0.00	0.00	0.00	0.00	12.28	-12.28	-100.00
A.B.C. License Fee:GG	0.00	0.00	0.00	0.00	933.32	533.32	400.00	75.00
P81 - Business Lic.:GG	150.00	0.00	150.00	0.00	1,350.00	900.00	450.00	50.00
School Resource Officer Program:GG	20,334.00	15,179.76	5,154.25	33.85	71,545.00	74,895.24	-3,350.24	-3.83
Total Revenue:	323,919.53	219,036.49	104,883.04	47.88	835,704.81	883,461.24	-47,756.43	-5.41
Gross Profit:	323,919.53	219,036.49	104,883.04	47.88	835,704.81	883,461.24	-47,756.43	-5.41
Expenses								
Salaries	2,812.80	4,344.12	-1,531.32	-39.86	16,643.76	16,673.00	29.24	0.18
Salaries	5,085.58	4,855.63	229.95	4.94	25,477.90	24,278.15	1,199.75	4.94
Supplies	55,525.79	61,662.16	-6,136.37	9.85	298,562.79	300,533.16	-1,970.37	0.66
Supplies	1,711.32	0.00	1,711.32	0.00	2,172.99	711.14	-1,461.85	-205.58
Supplies	0.00	0.00	0.00	0.00	0.00	5.38	5.38	100.00
Vehicle Expense	2,121.87	1,285.98	835.89	-65.00	7,369.26	4,055.48	-3,313.78	-81.71
Vehicle Expense	458.89	37,760.00	37,301.11	98.78	728.20	37,760.00	37,031.80	98.07
Utilities	870.48	3,008.23	-2,137.75	71.06	6,658.70	18,281.61	12,622.91	65.47
Utilities	6,632.10	3,716.86	2,915.24	-86.50	23,726.20	18,841.61	-4,884.59	-25.92
Utilities	579.75	296.85	282.90	-95.30	2,477.61	2,262.79	-214.82	-8.53
Insurance	440.89	901.01	-460.12	51.07	4,254.37	4,630.77	-376.40	8.13
Insurance	70.07	781.30	711.23	91.03	350.95	1,079.70	728.75	67.55
Insurance	708.77	-137.01	845.78	-617.31	3,543.85	2,848.45	-695.40	-24.41

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Income Stat. v Prior Period
For The 5 Periods Ended 11/30/2025

CITY OF TAYLORSVILLE (TAY)

	Prior Year				Prior			
	Period to Date	Period to Date	Variance	Var %	Year to Date	Year to Date	Variance	Var %
Life Insurance:PD	5.00	5.00	0.00	0.00	30.00	24.00	-6.00	-20.00
Bank Charges	50.00	0.00	-50.00	0.00	301.17	190.00	-111.17	-36.91
Bank Charges:PD	0.00	0.00	0.00	0.00	46.82	0.00	-46.82	0.00
Maint.Agr.&Repairs-Off.Equip.	0.00	0.00	0.00	0.00	3,531.25	4,205.88	674.63	19.11
Maint.Agr.&Repairs-Off.Equip.	776.29	654.70	-121.59	-15.65	18,455.74	17,828.35	-627.39	-3.40
Com Act Events:GG	2,500.00	3,435.88	935.88	37.43	20,160.00	27,435.88	7,275.88	36.13
Repairs & Maint.-other	1,158.75	2,829.00	1,770.25	152.87	14,689.30	74,326.62	59,637.32	406.48
Repairs & Maint.:GG	0.00	0.00	0.00	0.00	263.00	0.00	-263.00	0.00
Repairs & Maint.:PD	0.00	0.00	0.00	0.00	43.68	16.50	-27.18	-62.25
Main Street Messages:GG	833.33	0.00	-833.33	0.00	4,999.98	3,333.32	-1,666.66	-33.33
Engineering Services:ST	0.00	196.50	196.50	100.00	0.00	6,301.50	6,301.50	100.00
Main Street Committee:GG	0.00	0.00	0.00	0.00	7,500.00	7,500.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	14,276.25	14,276.25	100.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	991.00	991.00	100.00
A.B.C. Admtn. Fees:PD	300.00	300.00	0.00	0.00	1,200.00	1,500.00	300.00	25.00
Medical Allowance:GG	3,650.00	3,650.00	0.00	0.00	18,250.00	18,250.00	0.00	0.00
State Unemployment Ins	0.00	0.00	0.00	0.00	0.00	39.01	39.01	100.00
Retirement	577.96	596.02	18.06	3.13	3,190.02	2,612.74	-577.28	-18.10
Retirement:GG	368.77	0.00	-368.77	0.00	1,643.85	0.00	-1,643.85	0.00
Retirement	0.00	378.62	378.62	100.00	0.00	2,214.78	2,214.78	100.00
FICA	192.44	187.49	-4.95	-2.57	1,062.16	882.59	-179.57	-16.89
FICA	542.21	527.38	-14.83	-2.73	2,711.05	2,636.80	-74.25	-2.74
FICA	4,006.63	4,023.28	16.65	0.41	20,050.94	18,713.63	-1,337.31	-6.67
Medicare	45.01	43.85	-1.16	-2.55	248.40	201.72	-46.68	-18.78
Medicare	126.82	123.31	-3.51	-2.75	834.10	816.55	-17.55	-2.10
Medicare	937.04	940.89	3.85	0.41	4,668.46	4,810.31	141.85	3.04
Interest:GG	0.00	0.00	0.00	0.00	1.78	0.00	-1.78	0.00
Interest:PD	0.00	0.00	0.00	0.00	62.01	0.00	-62.01	0.00
Transfer to Project:GG	0.00	0.00	0.00	0.00	0.00	-113.13	-113.13	-100.00
Total Expenses:	139,353.53	162,786.82	23,385.29	16.82	894,878.92	758,822.25	-136,056.67	-15.21
Net Income from Operations:	184,586.00	56,297.67	128,288.33	69.51	-59,274.11	124,538.99	183,813.10	208.92
Other Income and Expense								
Interest Income:GG	5,884.08	10,830.71	4,946.63	84.08	31,401.23	39,331.72	7,930.49	25.26
Total Other Income and Expense:	5,884.08	10,830.71	4,946.63	84.08	31,401.23	39,331.72	7,930.49	25.26
Earnings before Income Tax:	190,430.08	67,128.38	123,301.70	64.66	-27,872.88	163,870.71	191,743.59	207.71
Net Income (Loss):	190,430.08	67,128.38	123,301.70	64.66	-27,872.88	163,870.71	191,743.59	207.71

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Budget v Actual
For The 5 Periods Ended 11/30/2025
STREET DEPARTMENT

CITY OF TAYLORSVILLE (TAY)

Expenses		ORIGINAL			
		Year to Date	Annual Budget	Variance	Variance %
50001-005	Salaries	16,643.76	39,500.00	22,856.24	57.86
50003-005	Supplies	2,172.99	2,000.00	-172.99	-8.65
50004-005	Vehicle Expense	728.20	1,000.00	271.80	27.18
50005-005	Utilities	23,726.20	60,000.00	36,273.80	60.46
50006-005	Insurance	350.35	1,700.00	1,349.65	79.39
50009-005	Training Expense:ST	137.48	500.00	362.52	72.50
50010-005	Capital Outlay	0.00	75,000.00	75,000.00	100.00
50014-005	Vehicle Fuel Expense:ST	653.94	1,000.00	346.06	34.61
50015-005	Overtime Earnings	116.40	1,200.00	1,083.60	90.30
50203-005	Misc Expense:ST	79.73	0.00	-79.73	0.00
50301-005	Publication & Print:ST	0.00	200.00	200.00	100.00
50302-005	Legal & Audit Fees	387.50	300.00	-87.50	-29.17
50684-005	Uniforms	141.18	600.00	458.82	76.47
50686-005	Medical Insurance	5,742.24	12,000.00	6,257.76	52.15
50687-005	Life Insurance:ST	6.00	0.00	-6.00	0.00
50894-005	Repairs & Maint.-other	14,689.30	60,000.00	45,310.70	75.52
50921-005	Retirement	3,190.02	7,500.00	4,309.98	57.47
50922-005	FICA	1,062.16	2,500.00	1,437.84	57.51
50923-005	Medicare	248.40	600.00	351.60	58.60
Total Expenses:		70,075.85	285,500.00	195,424.15	73.61
Net Income from Operations:		-70,075.85	-285,500.00	195,424.15	73.61
Earnings before Income Tax:		-70,075.85	-285,500.00	195,424.15	73.61
Net Income (Loss):		-70,075.85	-285,500.00	195,424.15	73.61

Budget v Actual
For The 5 Periods Ended 11/30/2025
SANITATION

CITY OF TAYLORSVILLE (TAY)

Expenses		ORIGINAL			
		Year to Date	Annual Budget	Variance	Variance %
50201-005	Sanitation	63,718.51	155,500.00	91,781.49	59.02
Total Expenses:		63,718.51	155,500.00	91,781.49	59.02
Net Income from Operations:		-63,718.51	-155,500.00	91,781.49	59.02
Earnings before Income Tax:		-63,718.51	-155,500.00	91,781.49	59.02
Net Income (Loss):		-63,718.51	-155,500.00	91,781.49	59.02

**Budget v Actual
For The 5 Periods Ended 11/30/2025
GENERAL GOVERNMENT**

CITY OF TAYLORSVILLE (TAY)

		ORIGINAL			
		Year to Date	Annual Budget	Variance	Variance %
Revenue					
40819-007	Auto Tax: County	10,525.10	24,000.00	-13,474.90	-56.15
40820-007	Auto Tax: Intercounty	7,314.46	7,000.00	314.46	4.49
40821-007	Property Tax:GG	158,853.16	270,000.00	-113,046.84	-41.87
40822-007	Bank Shares Tax:GG	0.00	28,000.00	-28,000.00	-100.00
40823-007	Business License: GG	27,250.00	30,000.00	-2,750.00	-9.17
40825-007	Insurance License:GG	195,840.10	400,000.00	-204,159.90	-51.04
40826-007	Franchise Fees:GG	35,448.80	85,000.00	-49,551.20	-58.30
40828-007	Intergovernmental Ra:GG	17,332.04	40,000.00	-22,667.96	-56.67
40829-007	Fines, Forests, Pena:GG	3.17	1,000.00	-996.83	-99.68
40830-007	Sanitation:GG	83,697.08	155,500.00	-71,802.92	-46.20
40831-007	Discount on Taxes:GG	-2,823.18	-5,000.00	2,076.82	-41.54
40835-007	Misc. Revenue:GG	11,138.06	3,000.00	8,138.06	271.27
40837-007	Telecommunications T:GG	1,983.60	4,500.00	-2,536.40	-56.36
40839-007	HB 413:GG	5,169.31	8,000.00	-2,830.69	-35.38
40842-007	Occupational License Tax:GG	232,164.79	480,000.00	-247,835.21	-51.63
40848-007	A.B.C. License Fee:GG	833.32	9,000.00	-8,066.68	-89.63
40850-007	P&I - Business Lic.:GG	1,350.00	1,000.00	350.00	35.00
40950-007	Developers Adm Fee:GG	0.00	1,000.00	-1,000.00	-100.00
40984-007	School Resource Officer Program:GG	71,545.00	191,000.00	-119,455.00	-62.54
Total Revenue:		835,704.81	1,733,000.00	-897,295.19	-51.78
Gross Profit:		835,704.81	1,733,000.00	-897,295.19	-51.78
Expenses					
50001-007	Salaries	25,477.90	58,500.00	-33,022.10	-56.45
50003-007	Supplies	0.00	500.00	500.00	100.00
50005-007	Utilities	2,477.61	8,000.00	5,522.39	69.03
50006-007	Insurance	3,543.85	5,000.00	1,456.15	29.12
50007-007	Rent:GG	300.00	1,000.00	700.00	70.00
50008-007	Dues:GG	0.00	1,200.00	1,200.00	100.00
50009-007	Training Expense:GG	862.36	3,000.00	2,037.64	67.92
50015-007	Capital Outlay	5.83	18,000.00	18,994.17	99.97
50019-007	Building Maintenance	58,874.85	88,000.00	27,125.15	31.54
50022-007	Contract Services	1,420.00	2,500.00	1,080.00	43.20
50107-007	Publication & Printing	2,664.79	2,500.00	-164.79	-6.59
50301-007	Legal & Audit Fees	10,050.00	12,000.00	1,950.00	16.25
50303-007	PVA Expense	0.00	9,500.00	9,500.00	100.00
50307-007	Office Supplies	143.21	2,500.00	2,356.79	94.27
50309-007	Training, Seminars & Travel	0.00	500.00	500.00	100.00
50312-007	Tax & License	0.00	500.00	500.00	100.00
50853-007	Bank Charges	301.17	500.00	198.83	39.77
50858-007	Maint.Agr.&Repairs-Off.Equip.	3,531.25	6,000.00	2,468.75	41.15
50860-007	Com Act Events:GG	20,160.00	25,000.00	4,840.00	19.36
50894-007	Repairs & Maint.:GG	263.00	500.00	237.00	47.40
50897-007	Main Street Manager:GG	4,999.98	10,000.00	5,000.02	50.00
50899-007	Engineering Services	0.00	5,000.00	5,000.00	100.00
50901-007	Main Street Commitee:GG	7,500.00	7,500.00	0.00	0.00
50905-007	Capital Outlay	0.00	362,500.00	362,500.00	100.00
50911-007	School Property:GG	0.00	7,500.00	7,500.00	100.00
50918-007	Medical Allowance:GG	18,250.00	44,000.00	25,750.00	58.52
50921-007	Retirement:GG	1,843.85	4,500.00	2,656.15	59.03

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**Budget v Actual
For The 5 Periods Ended 11/30/2025
GENERAL GOVERNMENT**

CITY OF TAYLORSVILLE (TAY)

		ORIGINAL			
		Year to Date	Annual Budget	Variance	Variance %
50922-007	FICA	2,711.05	3,500.00	788.95	22.54
50923-007	Medicare	634.10	1,000.00	365.90	36.59
50986-007	Interest:GG	1.78	0.00	-1.78	0.00
50993-007	Unsafe structure exp:GG	0.00	5,000.00	5,000.00	100.00
Total Expenses:		166,116.58	694,700.00	528,583.42	76.09
Net Income from Operations:		669,588.23	1,038,300.00	-368,711.77	-35.51
Other Income and Expense					
65100-007	Interest Income:GG	31,401.23	75,000.00	-43,598.77	-58.13
65300-007	Grant Proceeds:GG	0.00	270,400.00	-270,400.00	-100.00
Total Other Income and Expense:		31,401.23	345,400.00	-313,998.77	-90.91
Earnings before Income Tax:		700,989.46	1,383,700.00	-682,710.54	-49.34
Net Income (Loss):		700,989.46	1,383,700.00	-682,710.54	-49.34

**Budget v Actual
For The 5 Periods Ended 11/30/2025
POLICE DEPARTMENT**

CITY OF TAYLORSVILLE (TAY)

Expenses		ORIGINAL			
		Year to Date	Annual Budget	Variance	Variance %
50001-008	Salaries	288,562.79	908,000.00	609,437.21	67.12
50003-008	Supplies	7,389.28	18,000.00	10,630.74	68.06
50004-008	Vehicle Expense	6,855.70	25,000.00	18,341.30	73.37
50005-008	Utilities	4,254.37	14,000.00	9,745.63	69.61
50006-008	Insurance	32,003.46	73,000.00	40,996.54	56.16
50008-008	Dues	1,685.56	1,000.00	-685.56	-68.56
50009-008	Training Expense	2,220.05	5,000.00	2,779.95	55.60
50010-008	Capital Outlay	158,904.38	258,000.00	99,095.61	38.41
50012-008	Building Maintenance	14,107.31	23,000.00	8,892.69	38.66
50014-008	Vehicle Fuel Expense:PD	6,302.47	25,000.00	18,697.53	74.78
50015-008	Overtime Earnings:PD	14,648.18	59,000.00	44,350.82	75.17
50301-008	Publication & Printing	93.48	1,000.00	906.52	90.65
50302-008	Legal & Audit Fees	50.00	500.00	450.00	90.00
50307-008	Office Supplies	875.39	5,000.00	4,124.61	82.49
50309-008	Seminars & Travel	2,407.79	4,000.00	1,592.21	39.81
50312-008	Tax & License:PD	0.00	500.00	500.00	100.00
50313-008	Postage:PD	7.45	0.00	-7.45	0.00
50684-008	Uniforms	539.84	8,000.00	7,460.16	93.25
50686-008	Medical Insurance	-202.16	500.00	702.16	140.43
50687-008	Life Insurance:PD	30.00	100.00	70.00	70.00
50853-008	Bank Charges:PD	46.82	0.00	-46.82	0.00
50859-008	Maint. Agr.&Repairs-Off.Equip.	18,455.74	25,000.00	6,544.26	26.18
50894-008	Repairs & Maint.:PD	43.58	600.00	456.32	91.26
50907-008	A.B.C. Admin. Fee:PD	1,200.00	3,600.00	2,400.00	66.67
50922-008	FICA	20,050.94	60,000.00	39,949.06	66.58
50923-008	Medicare	4,689.46	14,000.00	9,310.54	66.50
50986-008	Interest:PD	62.01	6,200.00	6,137.99	99.00
	Total Expenses:	595,067.98	1,537,900.00	942,832.02	61.31
	Net Income from Operations:	-595,067.98	-1,537,900.00	942,832.02	61.31
	Earnings before Income Tax:	-595,067.98	-1,537,900.00	942,832.02	61.31
	Net Income (Loss):	-595,067.98	-1,537,900.00	942,832.02	61.31

H. Legal – City Attorney, Robert Myles, informed the Commission the Resolution for Creekside Drive has been redone to add more specifics. Attorney Myles says Fiscal Court passed the Resolution on January 8th, 2026, and now needs to be voted on by the City Commission. **Mayor Spencer made a motion to pass the Resolution, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.**

I. Mayor/Commission Reports – None.

Sanitation Rate Change Ordinance (1st Reading). City Attorney, Robert Myles read the first reading of an Ordinance to raise the sanitation rates from \$18.89 per month per customer to \$20.46 per month per customer. Second Reading will be held at the next City Commission Meeting on January 24, 2026.

Resolution/Steven’s Farm. City Attorney, Robert Myles read a Resolution requesting funding from the Commonwealth of Kentucky for the construction, replacement and improvement of a wastewater main servicing the Pin Oak Subdivision and the Spencer County Middle School in the amount of \$304,000. **Mayor Spencer made a motion to approve the Resolution as presented, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.**

State Holidays. Mayor Karen Spencer presented the Commission with a calendar of the Kentucky State Holidays. Mayor Spencer asked for approval to help clarify and make it easier to know which days employees are off. **Mayor Spencer made a motion to change the Personnel Policy to say employees will observe the Kentucky State Holidays and to**

also include 1 Birthday holiday in the birth month of the employee, seconded by Commissioner Hilbert with all eyes being cast. Motion carried 5-0. City Clerk, Marcia Finley asked the Commission to consider the employees that work 4-10-hour days to give them a 10-hour paid holiday where the current Personnel Policy only allows for 8 hour holiday pay. City Comptroller, John Harris suggested that when an employee that works 4-10-hour days and the holiday falls on the fifth day to have them apply the time to comp time and then use those hours when the holiday falls during their 4 scheduled workdays. Clerk Finley said KLC should have the first draft of the new Personnel Policy ready in a couple of weeks. No action was taken on the holiday pay for employees that work 4-10-hour day work schedule.

Commission Meeting Location. Mayor Spencer informed the Commission there have been 3 places to offer their location for the City Commission to hold their meeting during mold remediation renovations. Mayor Spencer says the County Extension Office; Fiscal Court and the Chamber of Commerce have offered their facilities. **Commissioner Hilbert made a motion to move the meetings to the Chamber of Commerce for the months of January, February and March, seconded by Commissioner Bentley with all eyes being cast. Motion carried 5-0.**

Christmas Tree Storage. Mayor Spencer informed the Commission that Christmas on Main is buying tubs to store the tree in, and they can be stored over her County office and with permission she will continue to store it there until she retires. Mayor Spencer asked if Fiscal Court has paid their half of the tree. Comptroller John Harris said he has not received a check. No action taken.

Mold Remediation Update. City Clerk, Marcia Finley informed the Commission that City Hall started moving into the Annex building on this day. Clerk Finley said the bathroom sink cabinets will be finished on Wednesday and quarter round still needs to be finished in the Annex building. They were given the okay to go ahead and move over so Best Restoration can begin on Tuesday of next week. Clerk Finley said everything needs to be out of City Hall before then. Clerk Finley also informed the Commission that a decision needs to be made on replacing the water fountains. Finley said she was asked to research how much the City has paid in the last year on bottled water. She said she has gone back over the last 7 months and the City has paid \$1,137.66 in bottled water but there was no way to determine how much of that water went to the Annex building and how much went to the Public Works Department. Finley said there has also been about \$1,000 spent in bagged ice. She said the City can replace the water fountain with a water cooler that hooks to the water line and provides cold and hot water for less than \$200 and can buy a commercial grade ice machine for around \$1200 and not have to buy anymore bagged ice. **Commissioner Hilbert made a motion to replace the water fountains with a cooler for \$225.00 plus shipping, seconded by Commissioner Bentley with all eyes being cast. Motion carried 5-0.** Commissioner

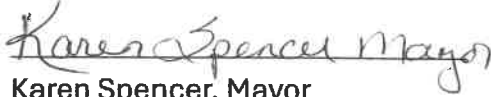
Spears asked about replacing the refrigerator with a smaller one since the city will no longer be buying bottled water. Ms. Spears said she would like to donate the refrigerator to fire victims. City Attorney, Robert Myles said the City will need to surplus it first and he will draw up the Resolution. **Mayor Spears made a motion to purchase an ice machine at \$1200.00 for the Public Works Department and to surplus the refrigerator at the Annex building and donate to the fire victims, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.**

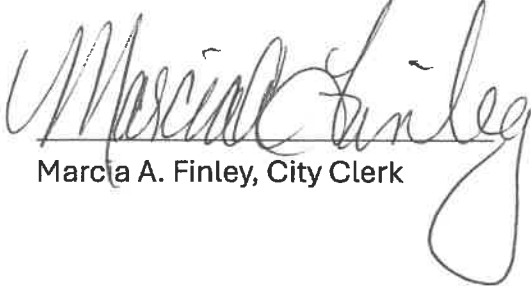
Executive Session. Mayor Spencer made a motion to go into executive session, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.

Open Session. Mayor Spencer made a motion to go into executive session, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.

Action Taken. Mayor Spencer made a motion to give Steven Stump and Jeremy Porter a .50 cent raise for meeting their 6-month probationary period, seconded by Commissioner Spears with all ayes being cast.

Adjournment. This concluding the business of the meeting, Mayor Spencer made a motion to adjourn, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.


Karen Spencer, Mayor


Marcia A. Finley, City Clerk