

CITY OF TAYLORSVILLE
SPECIAL CALLED MEETING
OF THE TAYLORSVILLE CITY COMMISSION
MAY 12th, 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 the Pledge of Allegiance led by Brian Sumner and a prayer by Commissioner Bell. Roll call of the Commission revealed the following:

Roy Bell – Present
Diana Hilbert – Present
Karen Spencer – Present

Courtney Bentley – Present
Kathy Spears – Present

Employees present – Marcia Finley, Brian Sumner, David Bollinger, Keith Waldrige, Stacey Crenshaw, Kim Lawrence (via telephone) and City Attorney Robert Myles.

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

Minutes. *Commissioner Hilbert made a motion to accept the Minutes as presented, seconded by Commissioner Spears with all ayes being cast. Motion carried 5-0.*

Ben Mudd. Not Present.

Taylorsville Veterans. Taylorsville Veterans submitted a letter to the Commission asking for a \$5,000 donation for the 2026-2027 fiscal year. ***Mayor Spencer made a motion to approve a \$5,000 donation to the Taylorsville Veterans to be paid in the 2026-2027 fiscal year, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.***

Reports. A. Main Street – Beverly Ingram submitted her invoice and Main Street report. Ms. Ingram also handed out a copy of the Main Street By-Laws including the duties of the Director and a Memorandum of Agreement with the City of Taylorsville. Mayor Spencer asked about the clock tower and placement of the clock tower and Ms. Ingram reported nothing has been voted on yet. Kim Elzy spoke about the Master Gardner Program saying everyone is welcome to join and reported they will soon be incorporated. Ms. Elzy said if there is anything community driven to please let them know and they can help. She said they meet every second Monday at 5:30 p.m. Jeff Davis said he would like to thank them for their hard work planting flowers in the flowerpots on Main Street. ***Mayor Spencer made a motion to accept Ms. Ingrams invoice, seconded by Commissioner Spears with all ayes being cast. Motion carried 5-0.***

B. Planning & Zoning - City Clerk, Marcia Finley reported there is a vacancy on the Planning and Zoning board that needs to be filled since Ms. Deapen has resigned. Clerk Finley then reported there were two letters received in the mail pertaining to a Public Hearing. One was for the Second Street Baptist Church requesting a zone change from R-2, residential to R-3, residential on tracts 10,11 and 14 totaling estimated acres of 1.1. The

second letter was from Pike Legal regarding the proposed construction of a communications facility located at 1300 Wilsonville Rd, Fisherville, Ky 40023. The City of Taylorsville owns property adjoining both locations. Planning and Zoning will have a public hearing on May 21, 2026, at 7:00 p.m. to discuss both issues. Mayor Spencer asked about the location of the proposed building the Second Street Baptist Church is wanting to build. Mayor Spencer said she understands the back of the building will be facing City Hall. Commissioner Spears said she would like all the Commission to attend the Public Hearing.

C. Sisler Maggard – Joe Sisler thanked Front Office Lead, Stacey Crenshaw for reminding him they had not submitted a request for the release of \$11,680.50 to pay for an invoice. Mr. Sisler then reported on several projects that are nearing completion. Contract 26 (Mt. Washington Rd.) is 78.22% complete, Contract 31 (Southville Pike) is 93.78% complete and Contract 29 (S.R. 660 Pump Station) is 18.23% complete. Mr. Sisler asked for approval of invoices totaling \$287,644.24. ***Mayor Spencer made a motion to approve the invoices totaling \$287,644.24, seconded by Commissioner Hilbert with all eyes being cast.***

D. Police – Police Chief Brian Sumner reported his department completed 4 citations, 1 speed citation, 9 courtesy notices, 200 complaints, 143 school visits, 2 criminal cases, 105 special details, 1 motorist assists, 3 accident investigations, 15 investigation follow ups, 381 business checks and 17 county complaints.

E. Public Works – Public Works Director, Dave Bollinger reported his department has been fixing a bunch of water leaks and that one of the workers had lost a tool bag with one of the handheld meter readers inside. During the meeting, Wastewater Superintendent, Cliff Brown came in with the tool bag and reported someone found it in the curve on Dawson Hill Road. All items were still in the bag.

F. Clerk – City Clerk, Marcia Finley reported on the mold remediation in the City Hall building. Ben Wood with IEP suggested Best Restoration to do some more cleaning before he takes samples. The cleaning should be finished this week, and hopefully sample results will be completed by next week. Clerk Finley also reported on the personnel policy informing the Commission that KLC had a few questions and a list of things to look over. Clerk Finley said she has answered his questions and Mr. Simon with KLC said he would be in a conference this week and will get back to me as soon as possible.

G. Front Office Lead – Front Office Lead, Stacey Crenshaw reported the breakdown on water billing for the past 13 months and a water loss report that has increased from a 31.67% loss to a 46.38% loss. Commissioner Spears asked why the water loss is almost 50% and Public Works Director, Dave Bollinger said he knows they have had a bunch of water leaks. Ms. Crenshaw then informed the Commission of HB 518 and the changes that will take place beginning July 1, 2029, that require tax districts to accept electronic payments. The forms are required to be created by June 1st, 2027. There was a discussion about putting boil water advisories on WHAS 11 and the possibility of making road signs to put in locations of a water leak stating there is a boil water advisory.

H. Financial – Accounting/HR Payroll Manager, Kim Lawrence was on speaker phone and gave a report of the General Fund financials which has been caught up to the end of March and is now showing a correct balance sheet. Ms. Lawrence said she is working on catching O&M up and should be presenting something in the near future. Front Office Lead,

Stacey Crenshaw mentioned how hard it has been to figure out some of the financials with the O&M account since there are 2 different accounts from 2 different banks feeding into one account in the accounting software. Ms. Crenshaw recommended closing the Stock Yard account and only having the one account at German American. **Commissioner Hilbert made a motion to move the O&M account at Stock Yards to the O&M account at German American Bank, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.** Financial Report is as follows:

Income Statement				
For The 9 Periods Ended 3/31/2026				
GENERAL FUND		CITY OF TAYLORSVILLE (TAY)		
GOOD VARIANCE				
		Year to Date	ORIGINAL YTD Budget	Variance
Revenue				
40619-007	Auto Tax- County	17,816.97	18,000.00	(183.03)
40626-007	Auto Tax- Intercounty	8,942.05	5,260.00	3,682.05
40621-007	Property Tax:GG	227,879.14	267,000.00	(39,120.86)
				Down \$39K from Budget.
40622-007	Bank Shares Tax:GG	30,033.58	28,000.00	2,033.58
40623-007	Business License- GG	28,562.50	27,000.00	1,562.50
40625-000	Insurance License	(0.00)	(0.00)	0.00
40625-007	Insurance License:GG	311,757.11	298,000.00	13,757.11
				Up \$13K from Budget
40626-007	Franchise Fees:GG	54,798.31	63,000.00	(8,201.69)
40628-007	Intergovernmental Re:GG	48,755.47	29,500.00	17,255.47
40629-007	Fees- Exempt- Prop:GG	841.21	700.00	141.21
40630-007	Sanitation:GG	115,204.87	115,900.00	(695.13)
40631-007	Discount on Taxes:GG	(3,395.50)	(5,000.00)	1,604.50
40635-007	Misc. Revenue:GG	5,507.02	2,250.00	3,257.02
40637-007	Telecommunications T-C	3,181.78	3,375.00	(233.24)
40639-007	HR A13-CC	5,169.31	6,000.00	(830.69)
40642-007	Occupational License T-	256,757.33	360,000.00	(103,242.67)
				Down \$103K from Budget. Will it be made up April-June, 2026?
40648-007	A.R.C. License Fee:GG	11,133.32	8,250.00	2,883.32
40650-007	P&I- Business Lic- GG	1,425.00	700.00	725.00
40651-001	Special Events Income	400.00	(0.00)	400.00
40654-007	Development- Auto Fee:GG	(0.00)	700.00	(700.00)
40984-007	School Resource Officer	91,872.08	143,000.00	(51,127.92)
				This is OK; \$50K more to be posted before 8/30/26
Total Revenue:		1,224,534.53	1,370,075.00	(145,540.47)
Gross Profit:		1,224,534.53	1,370,075.00	(145,540.47)
				Overall revenue is down \$145K from budget tracking thru 3/31/26
Expenses				
50001-005	Salaries	30,383.20	29,600.00	783.20
50001-007	Salaries	40,764.64		2,684.36
50001-008	Salaries	611,639.81	680,900.00	(69,260.19)
				Police salaries down \$69K from Budget
50003-005	Supplies	2,172.99	1,520.00	652.99
50003-007	Supplies	0.00	380.00	(380.00)
50003-008	Supplies	8,058.75	13,500.00	(5,441.24)
50004-005	Vehicle Expense	830.13	700.00	130.13
50004-008	Vehicle Expense	11,458.36	19,000.00	(7,541.64)
50005-005	Utilities	40,853.65	45,000.00	(4,146.35)
50005-007	Utilities	4,727.98	6,050.00	(1,322.02)
50005-008	Utilities	9,276.77	10,400.00	(1,123.23)
50006-005	Insurance	630.53	1,400.00	(769.47)
50006-007	Insurance	6,378.93	3,800.00	2,578.93
50006-008	Insurance	56,804.78	54,700.00	2,104.78
50007-007	Rent:GG	600.00	700.00	(100.00)
50008-007	Dues:GG	0.00	900.00	(900.00)
50008-008	Dues	292.16	700.00	(407.84)
50009-005	Travel Expense:ST	117.49	350.00	(232.51)
50009-007	Travel Expense:GG	962.36	2,250.00	(1,287.64)

Income Statement					
For The 9 Periods Ended 3/31/2026					
GENERAL FUND					CITY OF TAYLORSVILLE (TAY)
GOOD VARIANCE					
		Year to Date	ORIGINAL YTD Budget	Variance	
50000-005	Training Expense	2,488.15	3,770.00	1,281.85	
50010-005	Capital Outlay	42,538.12	75,000.00	32,461.88	Paul Maddox had said we would move any capital expenditures into this
50010-007	Capital Outlay	5.83	19,000.00	18,994.17	I will look at major purchases by 6/30/26 to see what could go into this category
50010-008	Capital Outlay	158,904.39	258,000.00	99,095.61	Should we share some of the capital expenses on WAS with OF to make both budgets look better?
50905-007	Capital Outlay	0.00	362,500.00	362,500.00	
50012-007	Building Maintenance	84,324.55	85,600.00	21,275.45	
50012-008	Building Maintenance	14,916.41	22,600.00	7,683.59	
50014-005	Vehicle Fuel Expense ST	1,487.38	700.00	1,787.38	
50014-008	Vehicle Fuel Expense PD	11,407.56	19,000.00	7,592.44	
50015-005	Overtime Employee	953.04	900.00	153.04	
50015-008	Overtime Employee PD	29,406.39	44,000.00	14,593.61	
50102-007	Confined Spaces	2,170.00	1,900.00	1,270.00	
50201-005	Salaries	117,034.76	115,900.00	1,134.76	
50202-005	Rentals ST	1,132.74	0.00	1,132.74	
50203-005	Misc Expense ST	79.73	0.00	179.73	
50300-007	Advertisements & Promos	1,138.88	0.00	1,138.88	
50301-005	Publication & Print ST	0.00	140.00	140.00	
50301-007	Publication & Printing	2,954.53	1,900.00	1,054.53	
50301-008	Publication & Printing	93.48	700.00	606.52	
50302-005	Legal & Audit Fees	677.90	210.00	467.90	
50302-007	Legal & Audit Fees	24,499.00	9,000.00	15,499.00	Only \$32k budgeted for the entire year. This is Myles and Vaughn Pettit Law Group
50302-008	Legal & Audit Fees	50.00	350.00	300.00	
50302-005	Office Supplies ST	28.00	0.00	28.00	
50302-007	Office Supplies	212.16	1,900.00	1,687.84	
50302-008	Office Supplies	1,232.73	3,800.00	2,567.27	
50309-007	Training, Seminars & Tr	0.00	350.00	350.00	
50309-008	Seminars & Travel	2,407.79	2,950.00	542.21	
50312-007	Tax & License ST	46.00	350.00	304.00	
50312-008	Tax & License PD	0.00	350.00	350.00	
50313-008	Postage PD	7.45	0.00	12.45	
50084-005	Uniforms	213.59	350.00	136.41	
50084-008	Uniforms	4,148.11	6,050.00	1,901.89	
50085-005	Medical Insurance	7,812.82	9,000.00	1,187.18	
50086-008	Medical Insurance	218.54	350.00	131.46	
50687-005	Life Insurance ST	8.00	0.00	18.00	
50687-008	Life Insurance PD	38.00	70.00	32.00	
50683-007	Bank Charges	492.70	350.00	142.70	
50683-008	Bank Charges PD	124.75	0.00	124.75	
50853-005	Mount Art & Repairs ST	5,136.44	0.00	5,136.44	
50853-007	Mount Art & Repairs Off	3,081.25	4,500.00	1,418.75	
50853-008	Mount Art & Repairs Off	15,905.64	19,000.00	3,094.36	
50860-007	Com Art Events GC	21,860.00	19,000.00	2,860.00	

Income Statement					
For The 9 Periods Ended 3/31/2026					
GENERAL FUND					CITY OF TAYLORSVILLE (TAY)
GOOD VARIANCE					
		Year to Date	ORIGINAL YTD Budget	Variance	
50894-005	Repairs & Maint.-other	18,836.20	42,750.00	23,913.80	Maybe some allocations from WAS repairs and maint. That are shared can be moved here.
50894-007	Repairs & Maint.-GG	263.00	350.00	87.00	Allocations for general repairs for the city as a whole should be split
50894-008	Repairs & Maint.-PD	43.09	350.00	306.91	
50897-007	Main Street Manager GC	2,499.97	2,450.00	49.97	
50899-005	Engineering Services ST	400.75	0.00	400.75	
50899-007	Engineering Services	0.00	3,650.00	3,650.00	
50901-007	Main Street Committee	2,500.00	2,500.00	0.00	
50907-008	A.B.C. Admin. Fee PD	2,400.00	2,300.00	100.00	
50911-007	School Property GC	0.00	2,300.00	2,300.00	
50918-007	Medical Allowance GC	29,200.00	33,050.00	3,850.00	
50921-005	Retirement	5,833.04	5,625.00	208.04	
50921-007	Retirement GC	2,581.39	3,375.00	793.61	
50921-008	Retirement	268.77	0.00	268.77	
50922-005	FICA	1,941.52	1,960.00	18.48	
50922-007	FICA	4,337.68	2,690.00	1,647.68	
50922-008	FICA	38,748.62	45,000.00	6,251.38	These are employer paid taxes. If wages are under budget, taxes will follow.
50923-005	Medicare	454.04	450.00	4.04	
50923-007	Medicare	1,014.56	700.00	314.56	
50923-008	Medicare	9,296.32	10,400.00	1,103.68	
50986-005	Interest ST	(5.94)	0.00	5.94	
50986-007	Interest GC	(26.10)	0.00	26.10	
50986-008	Interest PD	62.01	4,700.00	4,637.99	
50993-007	Unusable materials exp. GC	0.00	3,800.00	3,800.00	
55555-000	ADJ TEMPORARY	(30,044.01)	0.00	30,044.01	This is the net effect of all the adjustments Kim made to fix John's errors. We
Total Expenses:		1,468,121.94	2,187,015.00	(718,893.06)	Auditor, Paul, agrees this is the best method and \$30K is immaterial and we can
Net Income from Operations:		(243,587.41)	(816,940.00)	573,352.59	later move it to a revenue or expense account before closing the year.
Other Income and Expense					
65100-007	Interest Income-GG	47,407.04	75,000.00	(27,592.96)	
65300-007	Grant Proceeds-GG	0	270,400.00	(270,400.00)	No entries have been made to this account since June, 2023 by Dan
Total Other Income and Expense:		47,407.04	345,400.00	(316,837.50)	
Earnings before Income Tax:		(196,180.37)	(471,540.00)	275,359.63	
Net Income (Loss):		(196,180.37)	(471,540.00)	275,359.63	Net Income was projected to be negative \$473K and we are currently tracking at negative \$196K

Balance Sheet Vs Prior Year
As of 3/31/2026

Fiscal Year 2025 Fiscal Year 2026

CITY OF TAYLORSVILLE (TAY)

		Prior Year to Date	Year to Date	Variance	Var %
Assets					
Current Assets					
11101-000	General Fund Checking-GAB	120,547.30	91,135.71	-29,411.59	-24.40
11103-000	Short term Investments	1,846,414.47	1,721,338.17	-125,075.30	-6.77
11106-000	May 5544 Sidewalk	81.55	81.55	0.00	0.00
11110-000	Petty Cash Police	93.30	200.00	106.70	114.36
11111-000	CDBG Checking	68.50	68.50	0.00	0.00
11112-000	STREET FUND MUN AID	0.00	6,882.05	6,882.05	0.00
11121-000	Accounts Receivables	216,404.03	12,617.21	-203,786.82	-94.17
11137-000	Accrued Interest Receivable	8,866.96	0.00	-8,866.96	-100.00
11143-000	PEOPLES BANK CD'S	0.00	255,851.35	255,851.35	0.00
11145-000	Prepaid Insurance	17,923.50	20,937.51	3,014.01	16.82
Total Current Assets:		2,210,399.61	2,109,113.05	-101,286.56	-4.58
Total Assets:		2,210,399.61	2,109,113.05	-101,286.56	-4.58

Balance Sheet Vs Prior Year
As of 3/31/2026

2025 2026

CITY OF TAYLORSVILLE (TAY)

		Prior Year to Date	Year to Date	Variance	Var %
Liabilities					
Current Liabilities					
21401-000	Accounts Payable	36,545.76	82,723.68	46,177.92	126.36
21403-000	Accrued Vacation	52,238.84	62,185.43	9,886.59	18.90
21404-000	Accrued Payroll	3,210.25	0.00	-3,210.25	-100.00
21405-000	Accrued Sick Hours	0.00	62,495.07	62,495.07	0.00
21406-000	Accrued Comp Time Hours	0.00	12,174.76	12,174.76	0.00
21407-000	Accrued Retirement	4,388.11	285.26	-4,102.85	-93.50
21408-000	Fed WH Tax Deposit	138.86	2,266.29	2,127.43	1,532.07
21410-000	KY WH Tax Deposit	0.00	690.58	690.58	0.00
21416-000	FICA	-685.98	1,342.51	2,028.49	-295.71
21417-000	Medicare	-160.46	313.94	474.40	-295.65
21419-000	Ky Unemployment Tax Payable	205.56	0.00	-205.56	-100.00
21424-000	Deferred Compensation	0.00	800.00	800.00	0.00
21425-000	Local County Tax	1,790.74	2,250.11	459.37	25.65
21426-000	Local City Tax	1,578.68	4,369.38	2,680.70	159.69
21443-000	Street Drainage Int.	5,015.00	9,155.98	3,140.98	52.22
Total Current Liabilities:		105,425.36	241,042.99	135,617.63	128.64
Total Liabilities:		105,425.36	241,042.99	135,617.63	128.64
Equity					
30563-000	Restricted Fund Balance	74,389.34	0.00	-74,389.34	-100.00
30554-000	Unrestricted Fund Balance	1,844,446.97	2,064,250.43	219,803.46	11.92
30554-000	Retained Earnings-Current Year	186,137.94	-196,180.37	-382,318.31	-205.40
Total Equity:		2,104,974.25	1,868,070.06	-236,904.19	-11.25
Total Liabilities & Equity:		2,210,399.61	2,109,113.05	-101,286.56	-4.58

I. Legal – City Attorney, Robert Myles informed the Commission he would speak in executive session.

Contracts. A. Cleaning – Clerk Finley informed the Commission the Cleaning Contract will expire June 30, 2026. Commissioner Hilbert said it is too expensive and she would like the office staff to take on the cleaning responsibilities and if it doesn't work go from there. **Commissioner Hilbert made a motion to not take bids on cleaning services**

and to have the office personnel to do cleaning duties, seconded by Commissioner Bell with all ayes being cast. Motion carried 5-0.

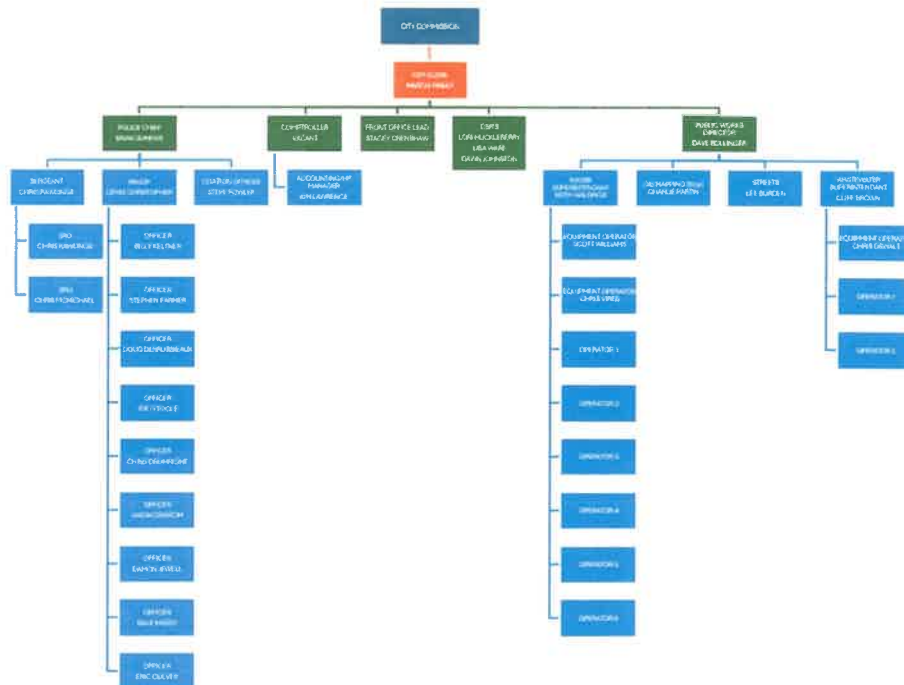
B. Main Street Director - **Commissioner Spears made a motion to renew the Main Street Director Contract with Beverly Ingram, seconded by Mayor Spencer with all ayes being cast. Motion carried 5-0.**

C. Engineering – **Commissioner Spears made a motion to renew the Engineering Contract with Sisler Maggard.** Commissioner Spears reminded everyone there was a motion on the floor and needed a second to discuss it. **Commissioner Hilbert made a second.** Mayor Spencer said she thought Commission had already voted to let it out for bid. Commissioner Bell asked Joe Sisler what would happen if something happened to him and Mr. Sisler said his partner Mike Maggard will take over. Public Works Director was asked for his opinion, and he said he would bid it out occasionally just to see what you get. At this time **the rest of the Commission voted all ayes in favor of renewing the contract with Sisler Maggard. Motion carried 5-0.**

D. School Resource Officer – Police Chief, Brian Sumner said he is still in the process of gathering information and talking with the school and said he needs to know about cost of living raises to complete the contracts.

Organizational Chart. Clerk Finley presented the Organizational Chart which reflects the decisions made at a previous meeting about eliminating the Assistant Public Works Director and the Assistant to the Public Works Director and adding in those places the Water Distribution Superintendent and the GIS Mapping Technician. **Mayor Spencer made a motion to approve the Organizational Chart as presented, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.** Chart is as follows:

CITY OF TAYLORSVILLE ORGANIZATIONAL CHART 2026



Executive Session. Mayor Spencer made a motion to enter in executive session as per KRS 61.815, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.

Open Session. Mayor Spencer made a motion to come back to open session, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.

Action Taken. A. COLA - Commissioner Hilbert made a motion for a 5% Cost of Living Raise to reflect in the next FY Budget 2026-2027, seconded by Mayor Spencer with all ayes being cast. Motion carried 5-0.

B. Comptroller - Commissioner Hilbert made a motion to continue receiving applications until Friday for the position of Comptroller and to not move forward on hiring for now, seconded by Commissioner Bentley with all ayes being cast. Motion carried 5-0.

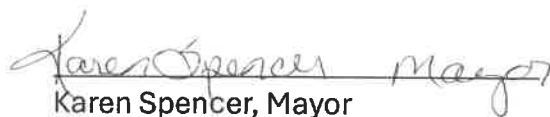
C. Settler's Center - Commissioner Bentley made a motion to approve a bid for curbs at Settler's Center upon confirmation of budget allowance, seconded by Commissioner Bell. Mayor Spencer voted No. Motion carried 4-1.

D. Facilities Plan - Commissioner Bell made a motion to accept the new facility plan map to be sent to Division of Water for final approval, seconded by Commissioner Hilbert with all ayes being cast. Motion carried 5-0.

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



Marcia A. Finley, City Clerk



Karen Spencer, Mayor