



**BOURBON COUNTY JOINT PLANNING COMMISSION**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF BUDGET TO ACTUAL**

For the Seven Months Ended January 31, 2026

	FY 2026 <u>Budget</u>	YTD Actual <u>January 2026</u>	<u>Variance</u>
<b>Revenues:</b>			
City Contribution	\$ 176,184	\$ 102,774	\$ (73,410)
County Contribution	176,184	102,774	(73,410)
Governmental Support	<u>352,368</u>	<u>205,548</u>	<u>(146,820)</u>
<b>Fees for Services:</b>			
Income	55,000		(55,000)
Electrical Permits		4,675	4,675
Building Permits		23,145	23,145
Planning and Zoning Fees		13,500	13,500
Citations		6,015	6,015
Fees for Services, Net	<u>55,000</u>	<u>47,335</u>	<u>(7,665)</u>
Total Revenues	<u>407,368</u>	<u>252,883</u>	<u>(154,485)</u>
<b>Operating Expenses:</b>			
<b>Personnel:</b>			
Planning Administrator	71,585	42,425	(29,160)
Planning Technician	43,374	27,379	(15,995)
Building Inspector (Level II)	42,000	1,192	(40,808)
Code Enforcement Officer	36,400	22,414	(13,986)
Temporary Employees		1,706	1,706
Benefits:	119,415	59,969	(59,446)
Total Personnel	<u>312,774</u>	<u>155,085</u>	<u>(157,689)</u>
Board & Commissioners Fees	25,800	3,075	(22,725)
Code Enforcement Board & Commissioners Fees	1,974		(1,974)
Legal Fees	20,600	5,480	(15,120)
Legal Fees - Code Enforcement		3,521	3,521
Legal Notices	8,000	4,020	(3,980)
Liability Insurance	22,000		(22,000)
Workers Comp Insurance	2,200	292	(1,908)
<b>Consultant Fees:</b>			
Engineering	22,000	4,335	(17,665)
Bookkeeping	3,600	2,100	(1,500)
Financial Audit	8,000		(8,000)
	<u>33,600</u>	<u>6,435</u>	<u>(27,165)</u>
<b>Contract with Private Agency:</b>			
Comprehensive Plan	5,000		(5,000)
Zoning Map Maintenance	1,500		(1,500)
Website Annual License	12,250		(12,250)
iWorq Software Permit			-
	<u>18,750</u>	<u>-</u>	<u>(18,750)</u>

Auto Lease/Debt Service			-
Auto Repairs & Maintenance	1,000		(1,000)
Bank and Credit Card Fees		41	41
Conference & Training	6,000	1,085	(4,915)
Gasoline	3,000	338	(2,662)
Postage	2,000	168	(1,832)
Phone / Internet / IT Support	15,500	7,818	(7,682)
Office Supplies	5,000	1,843	(3,157)
Office Equipment	4,000	565	(3,435)
Uniforms	500		(500)
Refunds			-
Total Operating Expenses	<u>482,698</u>	<u>189,766</u>	<u>(292,932)</u>
2024 Cash Carry Forward Balance (Fund Balance)	<u>75,330</u>		<u>(75,330)</u>
Revenues Over/(Under) Expenses from Operations	<u>\$ -</u>	<u>\$ 63,117</u>	<u>\$ 63,117</u>

*No assurance is provided on these financial statements and supplemental information.  
Substantially all disclosures ordinarily included in financial statements prepared in accordance  
with the modified cash basis of accounting are not included.*