

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

For the Seven Months Ended February 28, 2026

	FY 2026 <u>Budget</u>	YTD Actual <u>February 2026</u>	<u>Variance</u>
Revenues:			
City Contribution	\$ 176,184	\$ 117,456	\$ (58,728)
County Contribution	176,184	117,456	(58,728)
Governmental Support	<u>352,368</u>	<u>234,912</u>	<u>(117,456)</u>
Fees for Services:			
Income	55,000		(55,000)
Electrical Permits		4,975	4,975
Building Permits		25,122	25,122
Planning and Zoning Fees		15,350	15,350
Citations		8,324	8,324
Fees for Services, Net	<u>55,000</u>	<u>53,771</u>	<u>(1,229)</u>
Total Revenues	<u>407,368</u>	<u>288,683</u>	<u>(118,685)</u>
Operating Expenses:			
Personnel:			
Planning Administrator	71,585	45,466	(26,119)
Planning Technician	43,374	29,394	(13,980)
Building Inspector (Level II)	42,000	1,192	(40,808)
Code Enforcement Officer	36,400	24,031	(12,369)
Temporary Employees		1,706	1,706
Benefits:	119,415	75,851	(43,564)
Total Personnel	<u>312,774</u>	<u>177,640</u>	<u>(135,134)</u>
Board & Commissioners Fees	25,800	3,075	(22,725)
Code Enforcement Board & Commissioners Fees	1,974		(1,974)
Legal Fees	20,600	7,300	(13,300)
Legal Fees - Code Enforcement		3,521	3,521
Legal Notices	8,000	4,339	(3,661)
Liability Insurance	22,000		(22,000)
Workers Comp Insurance	2,200	292	(1,908)
Consultant Fees:			
Engineering	22,000	4,335	(17,665)
Bookkeeping	3,600	2,400	(1,200)
Financial Audit	8,000		(8,000)
	<u>33,600</u>	<u>6,735</u>	<u>(26,865)</u>
Contract with Private Agency:			
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		13	13
Conference & Training	6,000	1,160	(4,840)
Gasoline	3,000	375	(2,625)
Postage	2,000	168	(1,832)
Phone / Internet / IT Support	15,500	8,777	(6,723)
Office Supplies	5,000	1,843	(3,157)
Office Equipment	4,000	608	(3,392)
Uniforms	500		(500)
Refunds			-
Total Operating Expenses	<u>482,698</u>	<u>215,846</u>	<u>(266,852)</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>\$ 72,837</u>	<u>\$ 72,837</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.*