

**Thompson-Nicola Regional District**  
**General Operating Fund - Draft 1 Financial Plan**  
**2024 - 2028 Five Year Financial Plan**  
**Revenue and Expenses by Department - Change Explained**

Change in Expenditures (Removing 2023 Capital for Comparison)	Year-Over-Year Change Explanation		Comments
	2024	% Variance	
<b>Administration</b>	<b>-\$ 918,784</b>	<b>-3.8%</b>	
\$110,000 Added for new Cyber Security Position in IT			
\$110,000 Increase due to Business Support Wages (\$384,330 Total) Department added, but increase partially covered by movement of position from IT.			
\$54,000 1/2 Position Requested Increase			
\$54,000 Director Indemnity Increase			
\$5,000 Increase requested for Christmas Party costs due to increased of costs of goods and services.			
\$150,000 Transfer to Operating Increase to support anticipated projects.			
\$190,000 Transfer to IT Reserve to support anticipated projects.			
\$30,000 Increase in Regional Grant program as directed by the Board.			
-\$334,000 Reduction in IT Infrastructure costs due to one-time project in 2023.			
-\$50,000 Contractor Cost reduction in General Administration			
-\$111,000 Reduction in 3rd party Community Works projects to meet actual anticipated.			
-\$25,000 Reduction in Communications legal costs.			
-\$24,000 Audit cost reduction due to Compliance Audit only done once every 3 years.			
-\$50,000 In Targeted reductions of legal costs.			
-\$815,000 Reduction removing Utilities Administration from General Operation Electoral Administration budget.			
-\$45,000 Bank charges and interest reduction to actual anticipated.			
-\$80,000 Reduction in COVID project expenditures.			
Targeted Wage Reductions to offset the total 3% wage increase anticipated.			
Other increases were offset with intentional reductions.			
<b>Community Services</b>	<b>-\$ 163,660</b>	<b>-2.9%</b>	
\$260,000 net Targeted Increase to reserves to cover all capital requirements.			
\$80,000 Increase in Community Parks contract/grant in aid costs.			
Other increases were offset with intentional reductions.			
<b>Development Services</b>	<b>-\$ 421,638</b>	<b>-13.4%</b>	
-\$47,000 Reduction in Vehicle Costs			
-\$230,000 reduction due to Business Support Wages (\$384,330 Total) from Development Services staff transferred to General Admin.			
-\$35,000 reduction of IT expenses			
-\$65,000 reduction in transfer to reserves.			
\$50,000 Legal cost increases due to legal anticipated.			
-\$20,000 Fee reduction.			
Other increases were due to inflationary cost increases on goods and services.			
<b>Film Commission</b>	<b>\$ 18,349</b>	<b>5.0%</b>	
<b>Library Services</b>	<b>\$ 1,354,779</b>	<b>16.9%</b>	
\$2.4M transfer to reserves moving capital savings to the reserve funds.			
No Material Change.			
\$46K increase in contractor costs for security and janitorial anticipated.			
-\$164K Reduced Wages to actual.			
-\$907K was removed and placed in the capital plan.			
Other increases were due to inflationary cost increases on goods and services.			
<b>Protective Services</b>	<b>\$ 1,357,141</b>	<b>31.0%</b>	<b>\$52K Bank Charges increase to actual.</b>
\$20K Increase in Internal Administration.			
\$750K Increase in transfers to reserves to support Capital requirements. Large portions coming from surplus carry forward amounts.			
\$200K Increase in training for Fire Smart Program offset by grant revenues.			
\$120K Increase in Fires Smart Wages offset by grant revenues.			
\$60K Increase in Lease costs for Fire Smart offset by grant revenues.			
\$130K Increase in Wages due to negotiated increases.			
-\$29,000 reduction in 70 Mile Grant in Aid.			
-\$80,000 in Deployment for Little Fort to bring to actual.			
Other increases were due to inflationary cost increases on goods and services.			
<b>Solid Waste and Recycling Services</b>	<b>\$ 2,179,180</b>	<b>18.4%</b>	<b>-\$40K In reduction in transfer to reserves for Alternate Waste Area B.</b>
\$80K Contract increase in Area J Alternate Waste.			
-\$50K Reduction in transfer to reserves for Mosquito Control South.			
-\$418k Reduction in Wages to meet actual.			
631K Increase in contracted services cost due to inflationary cost increases for Solid Waste.			
1.53M Increase in Landfill Maintenance Contracted service costs due to inflationary cost increases.			
<b>Total Change in Expenditures</b>	<b>\$ 3,405,366</b>	<b>5.9%</b>	

Change in Expenditures (Removing 2023  
Capital for Comparison)

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