

Services with variances as at March 31, 2018 are as follows:

Services	Revenues	Expenditures	Explanation of variance
CORPORATE SERVICES			
Community Grants	18% revenues	2% expenditures	Expenditures are impacted by the timing of grants which will be disbursed fully over the summer and the fall
Municipal Debt Transfers	7% revenues	7% expenditures	Impacted by timing of debt payments made to the Municipal Finance Authority on behalf of municipalities.
STRATEGIC & COMMUNITY DEVELOPMENT			
Regional Growth Strategy	34% revenues	14% expenditures	2017 carry forward surplus creates a positive variance for revenues and includes \$75,000 appropriated for projects brought forward from 2017 . Expenditures are impacted by timing of Green Building program costs and transfer to reserves which will be completed in August.
Building Inspection	59% revenues	22% expenditures	Higher than expected building permit revenues and positive variance impact of 2017 carry forward surplus.
Unsightly Premises	59% revenues	60% expenditures	Property cleanup costs and related recovery invoice to property owner impact both revenues and expense.
REGIONAL & COMMUNITY UTILITIES			
Liquid Waste Management Planning	61% revenues	18% expenditures	Revenues are impacted by 2017 carryforward surplus. Expenditures are impacted by timing of rebate programs which will be fully allocated by the year end.
Southern Community Wastewater	10% revenues	7% expenditures	Timing of major projects impacts capital expenditures and recognition of reserve/DCC revenues. GNPCC Secondary Treatment project will incur significant costs through the summer and the fall which will increase both revenues and expenses.
Northern Community Wastewater	31% revenues	10% expenditures	Timing of major projects impacts capital expenditures and recognition of reserve/DCC revenues. FCPCC Plant expansion project will incur more costs during the year and will impact both revenues and expenses.
Drinking Water/Watershed Protection	46% revenues	14% expenditures	Impact of larger 2017 carry forward surplus creates positive variance for revenues. Expenditures impacted by rebate programs which are currently underway and will be fully allocated by year end.
Nanoose Bay Bulk Water	6% revenues	2% expenditures	Timing of transfer to Parksville for RDN share of ERWS joint venture impacts reserve fund transfers to revenue as well as expenses.
Water Services	8%-49% revenues	3%-39% expenditures	Lower operating revenues will increase after first water billing is completed in May. Services showing lower revenues/expenditures are impacted by timing of projects resulting in lower capital expenditures which also impacts the revenues transferred in from reserves.
Sewer Fairwinds/Wastewater Nanoose	51% revenues	13% expenditures	2017 carry forward surplus generates a positive variance for revenues. Timing of projects impacts capital expenditures and professional fees.
Solid Waste Management	30% revenues	17% expenditures	Revenues reflect better than expected tipping fee revenues at 27% of budget. Expenditures are impacted by capital project timing.

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Solid Waste Collection & Recycling	14% revenues	19% expenditures	Revenues will increase after first utility services billing in May. Expenditures are impacted by timing of hauler invoices.
RECREATION & PARKS SERVICES			
Community Parks	27%-55% revenues	10%-25% expenditures	The 2017 carry forward surplus amounts generate higher revenues. Timing of capital and development projects impacts expenses. Major capital works underway or beginning in 2018 are the Dunsmuir Community Park construction (EA H), Anders Dorrit Community Park design (EA C East Wellington) and Huxley Park skatepark design (EA B).
Area A Recreation & Culture	58% revenues	4% expenditures	2017 carry forward surplus generates positive variance for revenues. Expenditures are impacted by transfer to reserves which will be completed in August.
Southern Community Recreation & Culture	26% revenues	0% expenditures	Expenditures are impacted by transfer to City of Nanaimo for facilities and sportsfields agreement completed in August.
TRANSIT & EMERGENCY SERVICES			
Fire - Coombs Hilliers	13% revenues	9% expenditures	Timing of capital projects impacts expenditures and related transfer from reserve revenues.
Fire - Errington	43% revenues	53% expenditures	Timing of truck purchases impacts expenditures and related transfer from reserve revenues.
Fire - Nanoose Bay	27% revenues	13% expenditures	Expenditures will increase later in the year due to payment of allowances to volunteers at year end.
Fire - French Creek, Wellington and Parksville Local	27%-44% revenues	1%-2% expenditures	2017 carry forward surplus generates positive variance for revenues. Expenditures reflect fire service contracts with Parksville, Qualicum and Nanaimo where funds are transferred in August.
Fire -Extension	6% revenues	3% expenditures	Timing of engine truck purchases impacts expenditures and related transfer from reserve revenues.
Fire - Bow Horn Bay	10% revenues	16% expenditures	Delay in receipt of crown land tenure from province for satellite hall construction impacts expenditures and related transfer from reserve revenues.
Emergency Planning	19% revenues	11% expenditures	Timing of capital projects and grant funded operational planning projects impacts expenditures and related grant and reserve transfer revenues.
D69 E911	28% revenues	98% expenditures	Expenditures reflect the transfer to the North Island 911 corporation completed in March.
District 69 Community Justice	20% revenues	0% expenditures	Expenditures are impacted by timing of transfer to Oceanside Victim Services which will be completed in August.