

Services with variances as at June 30, 2018 are as follows:

Services	Revenues	Expenditures	Explanation of variance
CORPORATE SERVICES			
Community Grants	35% revenues	2% expenditures	Revenues reflect timing of transfer in from appropriated surplus from prior year. Expenditures are impacted by the timing of grants which will be disbursed fully over the summer and the fall.
Community Works Funded Projects - Corporate Services	197% revenues	197% expenditures	Both revenues and expenditures reflect the issuance of Board approved additional grants to third party grants over the budgeted amount.
Municipal Debt Transfers	43% revenues	43% expenditures	Impacted by timing of debt payments made to the Municipal Finance Authority on behalf of municipalities.
STRATEGIC & COMMUNITY DEVELOPMENT			
Economic Development South	17% revenues	0% expenditures	Revenues reflect timing of transfer from reserve pending outcome of service review. Expenditures reflect timing of grant payments to Gabriola Chamber of Commerce which happen after August 1.
Economic Development North	26% revenues	2% expenditures	Revenues reflect timing of transfer from reserve pending grants being issued. Expenditures reflect timing of grant payments to recipients which happen after August 1.
Regional Growth Strategy	48% revenues	26% expenditures	Expenditures are impacted by timing of Green Building program costs and transfer to reserves which will be completed in August.
Strategic Initiatives/Asset Management	25% revenues	25% expenditures	Both revenues and expenditures reflect the timing of grant funded asset management replacement cost study project as well as timing of regional service review.
Building Inspection	87% revenues	43% expenditures	Higher than expected building permit revenues and positive variance impact of 2017 carry forward surplus.
Hazardous Properties	24% revenues	2% expenditures	Revenues reflect carry forward surplus from 2017. Expenditures reflect that there have been no hazardous property cleanup costs incurred to date this year.
REGIONAL & COMMUNITY UTILITIES			
Liquid Waste Management Planning	75% revenues	38% 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	30% revenues	27% 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	49% revenues	21% expenditures	Timing of major projects impacts capital expenditures and recognition of reserve/DCC revenues. FCPCC Plant expansion project will incur more costs later in the year which will impact both revenues and expenses.
Bowser Village Wastewater	5% revenues	5% expenditures	Timing of Bowser wastewater capital project impacts capital expenditures and recognition of grants/DCC revenues.
Drinking Water/Watershed Protection	64% revenues	35% 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	10% revenues	4% 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	15%-68% revenues	4%-50% expenditures	Higher operating revenues reflect the first water billing that 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.

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Services	Revenues	Expenditures	Explanation of variance
Sewer Fairwinds/Wastewater Nanoose	73% revenues	27% expenditures	Annual utility billing completed in May and 2017 carry forward surplus generates a positive variance for revenues. Timing of projects impacts capital expenditures and professional fees.
Solid Waste Management	51% revenues	34% expenditures	Revenues reflect better than expected tipping fee revenues at 56% of budget. Expenditures are impacted by capital project timing.
Solid Waste Collection & Recycling	75% revenues	43% expenditures	Revenues reflect annual utility billing completed in May each year generating significant revenues at that time. Expenditures are impacted by timing of hauler invoices.
RECREATION & PARKS SERVICES			
Regional Parks	38% revenues	22% expenditures	Timing of major projects impacts capital expenditures and recognition of reserve revenues. Expenditures are impacted by timing of capital projects and by transfer to reserves which will be completed in August.
Community Parks	42%-70% revenues	24%-46% 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	72% revenues	9% expenditures	2017 carry forward surplus generates positive variance for revenues. Expenditures are impacted by timing of projects and transfer to reserves which is completed in August.
Southern Community Recreation & Culture	51% revenues	1% expenditures	Expenditures are impacted by transfer to City of Nanaimo for facilities and sportsfields agreement completed in August.
TRANSIT & EMERGENCY SERVICES			
Fire - Coombs Hilliers	27% revenues	20% expenditures	Timing of capital projects impacts expenditures and related transfer from reserve revenues.
Fire - Nanoose Bay	52% revenues	30% 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	51%-63% revenues	3%-4% 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	13% revenues	9% expenditures	Timing of engine truck purchases impacts expenditures and related transfer from reserve revenues.
Fire - Bow Horn Bay	19% revenues	24% expenditures	Delay in receipt of crown land tenure from province for satellite hall construction impacts expenditures and related transfer from reserve revenues.
Emergency Planning	30% revenues	19% expenditures	Timing of capital projects and grant funded operational planning projects impacts expenditures and related grant and reserve transfer revenues.
D69 E911	52% revenues	99% expenditures	Expenditures reflect the transfer to the North Island 911 corporation completed in March.
District 68 and District 69 Community Justice	40% to 50% revenues	0% expenditures	Expenditures are impacted by timing of transfer to Victim Services and Community Justice providers which will be completed in August.