

Services with variances (Less than 15% or more than 35% of the budget spent) as at March 31, 2019 are as follows:

Services	Expenditures	Explanation of variance
<b>CORPORATE SERVICES</b>		
Community Grants	0% expenditures	Expenditures are impacted by the timing of grants which will be disbursed fully over the summer and the fall.
Community Works Fund Projects	0% expenditures	Expenditures are impacted by the timing of transfers to other organizations which are usually completed in August when tax revenues are received from the Province and the municipalities.
Feasibility Studies	0% expenditures	Expenditures are impacted by timing of projects and timing of transfer to reserves which will be completed in August.
Municipal Debt Transfers	6% expenditures	Expenditures are impacted by timing of debt payments made to the Municipal Finance Authority on behalf of municipalities.
<b>STRATEGIC &amp; COMMUNITY DEVELOPMENT</b>		
Economic Development South	0% expenditures	Expenditures reflect timing of grant payments to Gabriola Chamber of Commerce which happen after August 1.
Economic Development North	0% expenditures	Expenditures reflect timing of grant payments to recipients which happen after August 1.
Strategic Initiatives/Asset Management	8% expenditures	Expenditures reflect the timing of grant funded asset management replacement cost study project as well as timing of regional service review.
Unightly Premises	2% expenditures	Expenditures reflect that there have been no unsightly property cleanup costs incurred to date this year.
Hazardous Properties	2% expenditures	Expenditures reflect that there have been no hazardous property cleanup costs incurred to date this year.
<b>REGIONAL &amp; COMMUNITY UTILITIES</b>		
Northern Community Wastewater	7% expenditures	Timing of major projects impacts capital expenditures and recognition of reserve/DCC revenues. FCPC Plant Expansion project will incur more costs during the year and will impact both revenues and expenses.
Nanoose Bay Bulk Water	14% expenditures	Timing of transfer to Parksville for RDN share of ERWS joint venture impacts expenses.
Water Services	3%-25% expenditures	Services showing lower 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	10% expenditures	Timing of projects impacts capital expenditures and professional fees.
Solid Waste Management	14% expenditures	Expenditures are impacted by capital project timing.
Community Works Fund Projects	7% expenditures	Timing of projects impacts capital expenditures and professional fees.

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Services	Expenditures	Explanation of variance
<b>RECREATION &amp; PARKS SERVICES</b>		
Regional Parks	9% expenditures	Expenditures are impacted by timing of capital projects and timing of transfer to reserves which will be completed in August.
Community Parks	4%-20% expenditures	Timing of capital and development projects impacts expenditures. Major capital works underway or beginning in 2019 are the Meadowood Community Recreation Centre construction (EA F) and Huxley Park skatepark (EA B).
Area A Recreation & Culture	6% expenditures	Expenditures are impacted by transfer to reserves which will be completed in August.
Ravensong Aquatic Centre	14% expenditures	Timing of projects impacts capital expenditures and professional fees.
Southern Community Recreation & Culture	0% expenditures	Expenditures are impacted by transfer to City of Nanaimo for facilities and sportsfields agreement completed in August.
Community Works Fund Projects	1% expenditures	Timing of projects impacts capital expenditures and professional fees. Major capital works underway or beginning in 2019 are the concept planning for Jack Bagley field redevelopment (EA E) and upgrades to the Little Qualicum Hall (EA G).
<b>TRANSIT &amp; EMERGENCY SERVICES</b>		
Transit - Gabriola Transit Contribution	94% expenditures	Expenditures reflect the timing of transfers to the Gabriola Community Bus Foundation completed in March.
Fire - French Creek, Wellington and Parksville Local	1%-2% expenditures	Expenditures reflect fire service contracts with Parksville, Qualicum and Nanaimo where funds are transferred in August.
Fire - Extension	3% expenditures	Timing of engine truck purchases impacts expenditures and related transfer from reserve revenues.
Fire - Cassidy Waterloo	4% expenditures	Expenditures are impacted by timing of transfer to the Cranberry Fire Protection District which will be completed in May.
Emergency Planning	13% expenditures	Timing of capital projects and grant funded operational planning projects impacts expenditures.
D68 Search & Rescue	5% expenditures	Expenditures reflect the timing of transfer to the Nanaimo Search & Rescue to be completed in August.
D68 E911 and D69 E911	1%-6% expenditures	Expenditures reflect the timing of transfers to the City of Nanaimo and North Island 911 corporation to be completed in August.
District 69 Community Justice	0% expenditures	Expenditures are impacted by timing of transfer to Oceanside Victim Services which will be completed in August.