

Attachment 5: Variance Explanations

CAPITAL REPORTABLE VARIANCE NOTES

- A The lower than anticipated expenditures are related to the Remedial Action Plan Fund. Once this is taken into account, the variance \$104k and 7% which is within the acceptable threshold.
- B The lower than anticipated expenditures are related to Etobicoke Creek Hydrology Update not moving forward in 2021 due to the unsuccessful application for National Disaster Mitigation Program (NDMP) staff will continue to look for other grant opportunities into 2022 to initiate, however will continue to work on the study through municipal funds as available. Additionally, for the lower spending in Floodline Mapping is partially due to staff gapping and the NDMP funding that was approved for the Jurisdictional Spills Assessment which incurred higher than anticipated expenditures. Once these are taken into account, the variance is \$115k and 4% which is within the acceptable threshold.
- C The lower than anticipated expenditures within the Toronto erosion accounts were lower than originally budgeted for due to a variety of factors. There were no acquisitions of at-risk properties adjacent to the Scarborough Bluffs but geotechnical studies to assess risk at other locations were advanced instead. Construction of remedial erosion control works were delayed until 2022 for the Hudson Drive Slope Stabilization Project, Prince of Wales Park Major Maintenance Project, and Bucksburn Road Erosion Control Project. Implementation started later than originally planned due to landowner agreement execution, securing permits, and/or construction resource availability limitations at UTSC Bank Stabilization Project, Newtonbrook Creek, and the Sunnyside Park Revetment Maintenance Project. Once these are taken into account, the variance is \$6.5M and 9% which is within the acceptable threshold.
- D The lower than anticipated expenditures are related to monitoring programs at Mayfield, Nobelton and Seaton. Mayfield underwent a agreement review initiated by the Town of Caledon, and it was requested that TRCA hold off on the work as funding from the town needed to be re-reviewed; Nobelton was lower due to the a report being deferred until 2022-2023; and the Seaton budget was based on progress of development which was delayed in 2021 staff are currently in the process of re-scoping original monitoring plan to align it with development timelines. Once these are taken into account, the variance is \$392k and 12% which is within the acceptable threshold.
- E The lower than anticipated expenditures are related to the redirection of Toronto Wildlife Centre surplus revenue towards Ravine Strategy Priorities, as directed by City of Toronto council during the 2021 budget process. Once this is taken into account, the variance is \$995k and 6.2% which is within the acceptable threshold.
- F The higher than anticipated expenditures are related to the Tompion lands. Once this is taken into account, the variance is \$36k and 4.5% which is within the acceptable threshold.
- G The lower than anticipated expenditures are related to the Albion Hills Conservation Area office and workshop, which has been deferred into 2022 with final competition expected Q4 2022, as a result of delays in planning and design. Additionally, there was a reduction to the 2021 scope of work for the Meadoway as a result of the delay of the Hydro One approval. Once these are taken into account, the variance is \$82k and 2% which is within the acceptable threshold.
- H The lower than anticipated expenditures are due to delays in the detailed design process for the Scarborough Waterfront Project, resulting from ongoing technical challenges and private property acquisition negotiations, led by City of Toronto staff, with affected landowners. The detailed design of both the Brimley Road South multiuse trail and West Segment shoreline have been underway since Fall 2020. Currently, the Brimley Road South multi-use trail is targeting a Fall 2022 construction start; however, implementation timelines are dependent on the completion of necessary property acquisition activities and the development of appropriate construction timing windows to minimize access impacts. Once this is taken into account, the variance is \$599k and 4.5% which is within the acceptable threshold.
- I The lower than anticipated expenditures are due to changes in 2021 scope of work for a number of contracted service trail infrastructure projects including: the Moore-Heath Beltline Trail Switchback, Cudmore Creek trail improvements, and the Meadoway. Both Cudmore Creek and the Meadoway were further delayed due to Hydro One approvals but are expected to advance in 2022. Once these are taken into account, the variance is \$630k and 5% which is within the acceptable threshold.
- J The lower than anticipated expenditures are due to the deferral of remaining site improvements at Bolton Camp until sufficient funding is secured. Once this is taken into account, the variance is \$240k and 6% which is within the acceptable threshold.
- K The lower than anticipated expenditures are due to staff gapping and the cancellation of TRIECA and other in-person training programs and events as a result of COVID-19. Additionally, Community Transformation had in year changes to scope of work with stakeholders that will be recognized and substantially completed by Q4 2022. Once these are taken into account, the variance is \$307k and 6% which is within the acceptable threshold.

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| L | The lower than anticipated expenditures are due to deferrals of projects such as Humber Bay Parks Revitalization that will continue into 2022 with substantial completion expected by Q4. Stewardship due to the ongoing Covid-19 pandemic had staff gapping and cost savings associated with virtual stewardship programming. Additionally, the Morningside Legacy project was deferred due to enhanced stakeholder engagement prior to implementation which is anticipated to be substantially implemented by Q4 2022. Once these are taken into account, the variance is \$450k and 12% which is within the acceptable threshold. |
| M | The lower than anticipated expenditures are due to delays in Asset Management and TRCA New Administrative Building. For Asset Management, Claireville CA watermain replacements were deferred to Q2 2022 with substantial completion expected by Q4. Additionally, delays in delivery and the installation of mass timber at TRCA's new administrative office building. Once these are taken into account, the variance is \$1.3M and 3.1% which is within the acceptable threshold. |
| N | The lower than anticipated expenditures are due to IT implementation delays associated with the TRCA New Administrative Office construction timelines as well as staff gapping. Once this is taken into account, the variance is \$142k and 22% which is within the acceptable threshold. |
| O | Revenue is lower than anticipated due to the Remedial Action Plan Fund. Once this is taken into account, the variance \$272k and 18.3% which is within the acceptable threshold. |
| P | Revenue is lower than anticipated due to a delay in the Disaster Mitigation and Adaptation Fund agreement execution. Additionally, implementation of the Ashbridge's Bay Major Maintenance and Landform Implementation projects, which are cost recoverable projects, were initiated later than initially planned. Once these are taken into account, the variance is \$6.8M and 9.9% which is within the acceptable threshold. |
| Q | Revenue is lower than anticipated due to Seaton and Mayfield project costs which are fee for service work projects that were not completed during 2021. Once these are taken into account, the variance is \$249k and 8.5% which is within the acceptable threshold. |
| R | Revenue is lower than anticipated due to the redirection of Toronto Wildlife Centre revenue towards Ravine Strategy Priorities, as directed by City of Toronto council during the 2021 budget process. Once this is taken into account, the variance is \$1.3M and 8.1% which is within the acceptable threshold. |
| S | The higher than anticipated revenue is related to the disposal of the non-ecologically significant portion of the Tompion lands. Once this is taken into account, the variance is \$91k and 8.3% which is within the acceptable threshold. |
| T | Revenue is lower than anticipated due to a delay in aspects of the Albion Hills Master Plan project implementation that was deferred into 2022. Once this is taken into account, the variance is \$133k and 2.7% which is within the acceptable threshold. |
| U | Revenue is lower than anticipated due to delays in the detailed design process for the Scarborough Waterfront Project, resulting from ongoing technical challenges and private property acquisition negotiations, led by City of Toronto staff, with affected landowners. Once this is taken into account, the variance is \$325k and 6.6% which is within the acceptable threshold. |
| V | Revenue is lower than anticipated due to delays related to implementation of the Meadoway project associated with Hydro One approvals. Once this is taken into account, the variance is \$173k and 1.3% which is within the acceptable threshold. |
| W | Revenue is lower than anticipated due to an related to the Bolton Camp project which will be deferred subsequent to Q4. Once this is taken into account, the variance is \$312k and 8.4% which is within the acceptable threshold. |
| X | Revenue is lower than anticipated due to the cancellation of TRIECA and additional in-person training programs and events within this program area as a result of COVID-19. Once this is taken into account, the variance is \$235k and 4.2% which is within the acceptable threshold. |
| Y | Revenue is lower than anticipated due to the cancellation of in-person programs and events within this program area as a result of COVID-19 as well as delay in projects due to staff gapping. Once this is taken into account, the variance is \$454k and 12.2% which is within the acceptable threshold. |
| Z | Revenue is lower than anticipated due to not being able to invoice NRCAN Grant because of delays in delivery and the installation of mass timber at TRCA's new administrative office building. Once this is taken into account, the variance is \$890K and 2.2% which is within the acceptable threshold. |
| AA | Revenue is lower than anticipated due to IT implementation delays associated with the TRCA New Administrative Office construction timelines which has been deferred to 2022. Once this is taken into account, the variance is \$0 and 0% which is within the acceptable threshold. |

OPERATING REPORTABLE VARIANCE NOTES

- A The lower than anticipated expenditures are a result of staff gapping and reduced costs for travel due to Covid-19 for planning and regulation services. Once this is taken into account, the variance is \$279k and 4% which is within the acceptable threshold.
- B The lower than anticipated revenue relates to deferral of restricted inland fill revenues for work to be completed in future fiscal years. Once this is taken into account, the variance is \$217k and 19% which is within the acceptable threshold.
- C Revenues are higher than anticipated due to additional filming revenue generated at TRCA Conservation Parks. Once this is taken into account, the variance is \$308k and 5.7% which is within the acceptable threshold.
- D Revenues are higher than anticipated due to additional planning and permit fees in Development Engineering Services. Once this is taken into account, the variance is \$303k and 4% which is within the acceptable threshold.
- E The lower than anticipated revenues are related to the Service Level Agreement with Metrolinx which had fewer Voluntary Project Reviews (VPR) than budgeted. Once this is taken into account, the variance is \$67k and 1.4% which is within the acceptable threshold.
- F Revenue is higher than anticipated due to the unbudgeted WSIB rebate for 2021. Once this is taken into account, the variance is \$0 and 0%, which is within the acceptable threshold.