

ATTACHMENT 1: 2018 OPERATING EXPENDITURES

Service Area / Program Area	Budget	Actual	Variance \$	Variance %	Note
Watershed Studies and Strategies					
Watershed Planning and Reporting	1,709	1,664	(45)	(3%)	
Climate Science	29	26	(3)	(10%)	
	1,738	1,690	(48)	(3%)	
Water Risk Management					
Water Resource Science	-	-	-	0%	
Erosion Management	-	(42)	(42)	(100%)	
Flood Management	1,137	1,096	(41)	(4%)	
	1,137	1,054	(83)	(7%)	
Regional Biodiversity					
Biodiversity Monitoring	22	23	1	5%	
Ecosystem Management Research and Directions	-	-	-	0%	
Forest Management	140	100	(40)	(29%)	
Restoration and Regeneration	1,136	1,294	158	14%	A
	1,298	1,417	119	9%	
Greenspace Securement and Management					
Greenspace Securement	-	(8)	(8)	0%	
Greenspace Management	1,044	818	(226)	(22%)	B
Rental Properties	1,897	2,619	722	38%	C
	2,941	3,429	488	17%	
Tourism and Recreation					
Waterfront Parks	-	-	-	0%	
Conservation Parks	5,211	5,481	270	5%	
Trails	-	-	-	0%	
Bathurst Glen Golf Course	1,367	1,165	(202)	(15%)	D
Black Creek Pioneer Village	4,118	3,968	(150)	(4%)	

Service Area / Program Area	Budget	Actual	Variance \$	Variance %	Note
Events and Festivals	829	1,172	343	41%	E
Wedding and Corporate Events	1,941	1,612	(329)	(17%)	E
	13,466	13,398	(68)	(1%)	
Planning and Development Review					
Development Planning and Regulation Permitting	5,845	6,040	195	3%	
Environmental Assessment Planning and Permitting	3,590	3,215	(375)	(10%)	F
Policy Development and Review	346	269	(77)	(22%)	G
	9,781	9,524	(257)	(3%)	
Education and Outreach					
School Programs	5,207	4,719	(488)	(9%)	
Newcomer Services	778	764	(14)	(2%)	
Family and Community Programs	921	885	(36)	(4%)	
	6,906	6,368	(538)	(8%)	
Sustainable Communities					
Living City Transition Program	144	120	(24)	(17%)	
Community Engagement	73	124	51	70%	H
	217	244	27	12%	
Corporate Services					
Financial Management	2,980	2,771	(209)	(7%)	
Corporate Management and Governance	5,414	5,248	(166)	(3%)	
Human Resources	1,521	1,010	(511)	(34%)	I
Corporate Communications	1,676	1,675	(1)	0%	
Information Infrastructure and Management	2,327	2,314	(13)	(1%)	
Project Recoveries	(3,315)	(3,482)	(167)	5%	
Vehicles and Equipment	-	(211)	(211)	(100%)	J
	10,603	9,325	(1,278)	(12%)	
Total Operating Expenditures	48,087	46,449	(1,638)	(3%)	

Note	Variance Explanation
A	There are three primary variances impacting the spend rate. TRCA incurred higher than anticipated expenditures of \$375, relating to Rouge Park restoration projects, which due to the organization's expertise and capacity were executed un an interim management agreement with Parks Canada. This was offset by lower than anticipated expenditures of \$68 relating to the delay in the fill project at Brock North and higher than anticipated recoveries of \$106 relating to TRCA's terrestrial planting program. Once these explanations are considered, the variance falls within the expected range.
B	Staff gapping, primarily to archeology, resulted in lower than anticipated expenditures of \$232. Once this explanation is considered, the variance falls within the expected range.
C	The delay in the transfer of Rouge Park lands resulted in higher than anticipated expenditures of \$722, as TRCA continued to manage the portfolio throughout the year. Once this explanation is considered, the variance falls within the expected range.
D	The 2018 operating season for the golf course was five weeks shorter than budgeted, as the facility opened three weeks later and closed two weeks earlier than anticipated due to weather. This resulted in lower than anticipated expenditures of \$202. Once this explanation is considered, the variance falls within the expected range.
E	This variance impacting these two program areas is due to account allocations associated with the finalization of the bypeterandpauls.com contract for wedding and event bookings (The increase in Events and Festivals is mirrored by the decrease to Wedding and Corporate Events). The net impact of the change in accounts is \$68 or 1%, and as such, the variance falls within the expected range.
F	Staff gapping resulted in lower than anticipated expenditures of \$590. Once this explanation is considered, the variance falls within the expected range.
G	Staff gapping resulted in lower than anticipated expenditures of \$77. Once this explanation is considered, the variance falls within the expected range.
H	The event expenditures associated with Paddle the Don were unintentionally excluded from the 2018 budget and as such, resulted in higher than anticipated expenditures of \$64. Once this explanation is considered, the variance falls within the expected range.
I	Staff gapping resulted in lower than anticipated expenditures of \$522. Once this explanation is considered, the variance falls within the expected range.
J	TRCA staff adjusted the cost recovery model for the vehicle and equipment portfolio during 2019, to better reflect full cost recovery including state of good repair expenditures. This will allow the organization to better recover ongoing costs from projects and programs and potentially accommodate emergency purchases. On an annual basis, TRCA will continue to budget breaking even, as a conservative estimate, however, it is anticipated that net positive recoveries (revenues) will be generated from this endeavour.

ATTACHMENT 2: 2018 CAPITAL EXPENDITURES

Service Area / Program Area	Budget	Actual	Variance \$	Variance %	Note
Watershed Studies and Strategies					
Watershed Planning and Reporting	1,321	883	(438)	(33%)	A
Climate Science	672	467	(205)	(31%)	B
	1,993	1,350	(643)	(32%)	
Water Risk Management					
Water Resource Science	2,875	2,983	108	4%	
Erosion Management	26,009	27,530	1,521	6%	
Flood Management	5,390	4,593	(797)	(15%)	C
	34,274	35,106	832	2%	
Regional Biodiversity					
Biodiversity Monitoring	2,266	2,137	(129)	(6%)	
Ecosystem Management Research and Directions	1,332	1,259	(73)	(5%)	
Forest Management	1,491	1,431	(60)	(4%)	
Restoration and Regeneration	10,886	11,641	755	7%	
	15,975	16,468	493	3%	
Greenspace Securement and Management					
Greenspace Securement	1,790	701	(1,089)	(61%)	D
Greenspace Management	3,040	1,362	(1,678)	(55%)	E
Rental Properties	-	-	-	0%	
	4,830	2,063	(2,767)	(57%)	
Tourism and Recreation					
Waterfront Parks	1,299	2,511	1,212	93%	F
Conservation Parks	1,692	610	(1,082)	(64%)	G
Trails	4,276	2,816	(1,460)	(34%)	H
Bathurst Glen Golf Course	-	-	-	0%	
Black Creek Pioneer Village	3,071	3,120	49	2%	
Events and Festivals	-	-	-	0%	

Service Area / Program Area	Budget	Actual	Variance \$	Variance %	Note
Wedding and Corporate Events	-	-	-	0%	
	10,338	9,057	(1,281)	(12%)	
Planning and Development Review					
Development Planning and Regulation Permitting	52	46	(6)	(12%)	
Environmental Assessment Planning and Permitting	-	71	71	100%	I
Policy Development and Review	500	463	(37)	(7%)	
	552	580	28	5%	
Education and Outreach					
School Programs	8,742	2,279	(6,463)	(74%)	J
Newcomer Services	177	175	(2)	(1%)	
Family and Community Programs	690	649	(41)	(6%)	
	9,609	3,103	(6,506)	(68%)	
Sustainable Communities					
Living City Transition Program	6,480	5,938	(542)	(8%)	
Community Engagement	2,820	2,489	(331)	(12%)	K
	9,300	8,427	(873)	(9%)	
Corporate Services					
Financial Management	-	-	-	0%	
Corporate Management and Governance	3,092	3,425	333	11%	L
Human Resources	-	33	33	100%	
Corporate Communications	-	-	-	0%	
Information Infrastructure and Management	460	227	(233)	(51%)	M
Project Recoveries	5	(58)	(63)	(1260%)	N
Vehicles and Equipment	-	(24)	(24)	(100%)	N
	3,557	3,603	46	1%	
Total Capital Expenditures	90,428	79,757	(10,671)	-12%	

Note	Variance Explanation
A	TRCA's Remedial Action Plan (RAP) spending related to 16 project accounts were lower than anticipated by \$500 in aggregate. Once this explanation is considered, the variance falls within the expected range.
B	Staff gapping and a delay in the hiring of a consultant for the development of Climate Key Performance Indicators (KPIs) resulted in lower than anticipated expenditures of \$171. The KPIs project required additional input from the Region of Peel and will be initiated in the second quarter of 2019. Once this explanation is considered, the variance is considered, the program area unexplained variance is 5%, which falls within the expected range.
C	There are two primary variances impacting the spend rate. The Brampton Riverwalk Environmental Assessment (EA) project is \$567 under budget due to the original scope of work budgeted as an Individual EA however was refined in-year to a Municipal EA which resulted in significant cost savings - Currently the project is on time and is meeting all required deliverables. Once these explanations are considered, the variance falls within the expected range. Regarding the Broadview Easter EA project, \$418 of expenditures were budgeted within this program area, but were actually incurred within Erosion Management. Once these explanations are considered, the variance falls within the expected range.
D	There are two primary variances impacting the spend rate. Due to the high cost of land and lack of available matching funding, TRCA's spending related to the Greenspace Acquisition Plan was lower than anticipated by \$1,461 – Currently only 13% of the five-year (2016-2020) plan has been achieved. Offsetting these savings were higher than anticipated expenditures of \$376, relating to unbudgeted costs associated with \$2 land acquisitions. Once these explanations are considered, the variance falls within the expected range.
E	There are three primary variances impacting the spend rate. Work was delayed City of Toronto fee for service work due to scoping delay projects, such as the Chorley Park Switchback Trail, which resulted in lower than anticipated expenditures of \$1,129. The Albion Hills Master Plan was delayed due to weather and site access issues during the dam decommissioning, in conjunction with a change of scope to manage an excess of onsite water, which resulted in lower than anticipated expenditures of \$213. Phase 2 of the Richard Whitehead Trail was delayed as a result of permitting issues and the requirement for additional designs, which resulted in lower than anticipated expenditures of \$91. Once these explanations are considered, the variance falls within the expected range.
F	There are two primary variances impacting the spend rate, both of which relate to two projects proceeding faster than anticipated during the 2018 budget process. Advancement of the Rotary Park and Lakeview Waterfront Connection projects led to higher than anticipated expenditures of \$881 and \$300 respectively. Once these explanations are considered, the variance falls within the expected range.

G	There are four primary variances impacting the spend rate, pertaining to project delays. The Scarborough Bluffs West EA, in partnership with the City of Toronto, remains under review and resulted in lower than anticipated expenditures of \$552. Indian Line capital projects were not fully scoped and experienced delays resulted in lower than anticipated expenditures of \$197. The Glen Haffy high voltage electrical system replacement was delayed at the approvals stage which resulted in lower than anticipated expenditures of \$100. The Heart Lake electronic gates and turnstiles project was delayed as a result of winter weather conditions, which resulted in lower than anticipated expenditures of \$95. Once these explanations are considered, the variance falls within the expected range.
H	There are two primary variances impacting the spend rate. The Claireville Trail is underspent by \$748 due to the delay related to ongoing permitting issues and negotiations for a memorandum of understanding for the work, which staff anticipate will be completed in 2019. Further, the East Don EA project is underspent by \$603, due to the delay related to awaiting approvals and an agreement with Metrolinx. Once these explanations are considered, the variance falls within the expected range.
I	The ongoing refinement of the Meadoway budget and scope of work resulted in higher than anticipated expenditures of \$71, relating to ensuring all planning and regulatory requirements were met in order to proceed with planned implementation. Once this explanation is considered, the variance falls within the expected range.
J	Site plan approvals relating to the Bolton Camp site were delayed, resulting in lower than anticipated expenditures of \$6,282. The approvals are expected to be issued by the Town of Caledon in 2019, with the infrastructure works to be undertaken immediately, in partnership with the Region of Peel. Once this explanation is considered, the variance falls within the expected range.
K	The ongoing refinement of the Meadoway budget and scope of work resulted in lower than anticipated expenditures of \$251. Once this explanation is considered, the variance falls within the expected range.
L	TRCA head office project spending was higher than anticipated by \$420. Once this explanation is considered, the variance falls within the expected range.
M	TRCA's decision to defer planned cloud related infrastructure migration until future years resulted in lower than anticipated expenditures of \$233. Once this explanation is considered, the variance falls within the expected range.
N	TRCA staff adjusted the cost recovery model for its staffing and vehicle and equipment portfolio during 2019, to better reflect full cost recovery including all direct costs associated with the staff compliment and state of good repair expenditures, resulting in higher than anticipated recoveries. This improved model will allow the organization to better recover ongoing costs from projects and programs and potentially accommodate emergency purchases, by helping to develop a reserve. On an annual basis, TRCA will continue to budget breaking even, as a conservative estimate, however, it is anticipated that net positive recoveries (revenues) will be generated from this endeavour.