

ATTACHMENT 5: VARIANCE EXPLANATIONS

OPERATING REPORTABLE VARIANCE NOTES - EXPENDITURES (Figures in 000's)

A	The York Region permit review staff compensation account and Metrolinx environmental assessment review projects have lower than anticipated expenditures as a result of staff gapping. Once these are taken into consideration, the variance is (\$328) and -8% which is within the acceptable threshold.
B	The Claremont and Albion Hills Field centre expenditures are lower than anticipated as a result of staff gapping. Once these are taken into consideration, the variance is (\$446) and -8% which is within the acceptable threshold.
C	The lower than anticipated recoveries are due to timing, as there were delays in the execution of capital projects. Once this is taken into consideration, the variance is (\$1) and 0% which is within the acceptable threshold.

OPERATING REPORTABLE VARIANCE NOTES - REVENUES (Figures in 000's)

D	Revenue is lower than anticipated due to a limited number of high value permit applications throughout 2019. Once this is taken into consideration, the variance is \$7 and 0% which is within the acceptable threshold.
E	The lower than anticipated revenues are as a result of both reduced bookings at Kortright from school board job action in Q4, and staff gapping which resulted in fewer funding applications for education programming support. Once this is taken into consideration, the variance is (\$411) and -8% which is within the acceptable threshold.
F	This variance is reflective of the 2018 and 2019 NEER rebate which was received in 2019. Once this is taken into account, the variance is \$0 and 0% which is within the acceptable threshold.

CAPTIAL REPORTABLE VARIANCE NOTES - EXPENDITURES (Figures in 000's)

G	The higher than anticipated expenditures are due to the stormwater management pond contract services with the City of Toronto which is fully cost recoverable. Once this is taken into account, the variance is (\$56) and -1% which is within the acceptable threshold.
H	The lower than anticipated expenditures in Erosion Management is related to a number of major capital works project delays resulting in the under expenditure including: the East Don Trail which is delayed as a result of the approvals with Metrolinx and the construction activities of the trail; Ashbridges Bay which is awaiting additional approvals prior to mobilization; Bluffers Park South Headland project which has now commenced but will not be complete until Q3 2020; Upper Highland Creek trail at Ellesmere which is continuing through the approvals phase with construction delayed until Q1 2020; DMAF infrastructure projects which are in negotiations with private land owners and anticipated to be initiated once the agreements are executed in Q1 of 2020; and a number of other major works which are temporarily delayed as a result of agreement execution and negotiations. Once these are taken into account, the variance is (\$7,234) and -9% which is within the acceptable threshold.
I	Expenditures are lower than anticipated due to a delay in the planning phase of The Meadoway Project. The 2019 scope of work has been revised and delayed until 2020. Additionally, the Menno-Reesor Restoration and Renovation project is underspent in 2019 as a result of a reduction in the scope of work following the transfer of land to Parks Canada. Once these are taken into account, the variance is (\$1,096) and -7% which is within the acceptable threshold.
J	Greenspace land acquisition expenditures are lower than anticipated as expenses are contingent on the availability of land for acquisition. Once this is taken into consideration, the variance is \$109 and 4% which is within the allowable threshold.
K	Expenditures are lower than anticipated due to a delay in the Scarborough Bluffs West Environmental Assessment which is awaiting direction from the City of Toronto on the timeline to launch the Environmental Assessment. It is expected a decision will be made by the end of Q2 2020. Additionally, the Scarborough Waterfront Project Environmental Assessment was approved in Q4 2019 and will commence in Q1 2020. Once these are taken into account, the variance is \$6 and 0% which is within the acceptable threshold.
L	The expenditures are lower than anticipated as a result of the following projects: Black Creek Trail at Shoreham which will be complete in Q2 2020; the Don Mills trail which experienced delays related to the approvals associated with private land owner agreements; the Martin Goodman Trail which was temporarily delayed and will be complete in Q2 2020; and the Franklin Children's Garden which was delayed due to high water levels, and will be complete in Q3 2020. Once these are taken into account, the variance is (\$362) and -5% which is within the acceptable threshold.

M	The lower than anticipated expenses are a result of delays with the Bolton Camp recreational infrastructure projects, with phase one retrofits ongoing into 2020. Additionally, the water and waste water site infrastructure project was initiated in 2019 and will continue into 2020. Once these are taken into account, the variance is \$185 and 2% which is within the acceptable threshold.
N	Expenditures are lower than anticipated due to: reduced scope of work in 2019 for the electric vehicle charging stations as per joint decision between GTAA and TRCA; reprioritizing Community Transformation deliverables in accordance with municipal guidance; lower than anticipated partnership and grant contributions in the STEP program resulting in a reduced scope of work; and ongoing staff gapping in the SNAP program resulting in deliverables being deferred into 2020. Once these are taken into account, the variance is (\$557) and -8% which is within the acceptable threshold.
O	Expenditures are lower than anticipated due to staff gapping in the following programs: the Spills Database Program; Black Creek Community Farm project; and the Central Counties Environmental Plan. Additionally the Toronto Golf Club Fish Barrier project has been deferred to Q3 2020 as a result in staffing changes at the Golf Course; and the reforestation program on private lands experienced a reduction in funding through the Province's 50 million trees campaign requiring a scaling down of activities. Once these are taken into account, the variance is (\$259) and -9% which is within the acceptable threshold.
P	The lower than anticipated expenditure is related to the Head Office Construction Project which was delayed in obtaining site plan approval. Once this is taken into consideration the variance is (\$1,292) and -8% which is within the acceptable threshold.

CAPTIAL REPORTABLE VARIANCE NOTES - REVENUES (Figures in 000's)

Q	The higher than anticipated revenues are due to additional work with stormwater management pond contract services in partnership with the City of Toronto which is fully cost recoverable. Once this variance is taken into account, the variance is (\$150) and -3% which is within the acceptable threshold.
R	The lower than anticipated revenues in Erosion Management are related to a number of major capital works project delays including: the East Don Trail which is related to delays in approvals with Metrolinx and the construction of the trail; Ashbridges Bay which is awaiting additional approvals prior to mobilization; Bluffers Park South Headland project which has now commenced but will not be complete until Q3 2020; Upper Highland Creek trail at Ellesmere which is continuing through the approvals phase with construction delayed until Q2 2020; DMAF infrastructure projects which are in negotiations with private land owners and is anticipated to be initiated once the agreements are executed in Q2 of 2020; and a number of other major works which are temporarily delayed as a result of agreement execution and negotiations. Once these are taken into account, the variance is (\$5,988) and -7% which is within the acceptable threshold.
S	Revenue is lower than anticipated due to a delaying in the planning phase for The Meadoway Revitalization Project. Funds will be released from Toronto and Region Conservation Foundation in 2020 for future maintenance and adaptive management within the Meadoway. Additionally, the Menno-Reesor Restoration and Renovation project received less than anticipated revenues as a result of a reduction in the scope of work following the transfer of land to Parks Canada. Once this is taken into consideration, the variance is (\$837) and -5% which is within the acceptable threshold.
T	Revenue is lower than anticipated due to a delay in the sale of the Speirs property which is to be completed in Q1 2020. Once this is taken into consideration the variance is \$0 and 0% which is within the acceptable threshold.
U	Revenues are lower than anticipated due to a delay in the Scarborough Bluffs West Environmental Assessment which is awaiting direction from the City of Toronto on the timeline to launch the Environmental Assessment. It is expected a decision will be made by the end of Q2 2020. Additionally, the Scarborough Waterfront Project Environmental Assessment was approved in Q4 2019 and will commence in Q1 2020. Once these delays are taken into account, the variance is \$49 and 2% which is within the acceptable threshold.
V	Revenue is lower than anticipated due to a delay in obtaining permits for the Claireville Trail which are now anticipated in Q2 2020; the Black Creek Trail at Shoreham which will be complete in Q2 2020 with the final site planting; the Don Mills trail which experienced delays related to private land owner agreement approvals; the Martin Goodman Trail which will be complete once the final plantings are executed in Q2 2020; and the Franklin Children's Garden which was delayed due to high water levels, and will be complete in Q3 2020; and the Claireville Trail which was delayed into 2020 and will transfer funds from the Toronto Region Conservation Foundation to cover expenses. Once these are taken into account the variance is (\$362) and -5% which is within the acceptable threshold.

W	The revenue variance represents unspent funds for site servicing which is expected to be resolved in 2020. Once this is taken into account, the variance is \$247 and 3% which is within the acceptable threshold.
X	Revenues are lower than anticipated due to: a reduced scope of work in 2019 for the electric vehicle charging stations as per joint decision between GTAA and TRCA; reprioritizing deliverables within community transformation program in accordance with municipal guidance; and lower than anticipated partnership and grant contributions in the STEP program. Once these are taken into account, the variance is (\$569) and -8% which is within the acceptable threshold.
Y	The lower than anticipated revenues are as a result of the Toronto Golf Club Fish Barrier project being deferred into 2020; the Black Creek Community Farm project which has been delayed into 2020; and the reforestation program on private lands which experienced a reduction in funding through the Province's 50 million trees campaign. Once these are taken into consideration, the variance is (\$263) and -9% which is within the acceptable threshold.
Z	The lower than anticipated revenues for the Head Office Construction Project are due to delays in obtaining site plan approval. Once this is taken into consideration the variance is (\$1,285) and -8% which is within the acceptable threshold.