



Toronto 2016 BUDGET

OPERATING BUDGET NOTES



Toronto Zoo

2016 OPERATING BUDGET OVERVIEW

The Toronto Zoo is one of the largest zoo in Canada, home to over 5,000 animals representing 430 species on more than 700 acres of land adjacent to Canada's new Rouge National Urban Park. The Zoo offers full year access to seven bioregion displays with over 10 kilometers of walking trails, including gift shops, exhibits, rides, food services and guest services.

2016 Budget Highlights

The total cost to deliver these services to Toronto residents is \$51.173 million gross and \$11.993 million net as shown below.

(in \$000's)	2015 Approved		Change	
	Budget	2016 Budget	\$	%
Gross Expenditures	50,594.2	51,173.1	578.9	1.1%
Gross Revenues	38,855.1	39,180.0	324.9	0.8%
Net Expenditures	11,739.1	11,993.1	254.0	2.2%

The Toronto Zoo continues to face significant budget pressures in 2016. The Toronto Zoo has undertaken several new revenue enhancement initiatives, including food service partnerships with new brand offerings in 2016 that help mitigate these pressures. Any further budget reductions would impact the Zoo's ability to deliver services.

toronto.ca/budget2016

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Fast Facts

- Toronto Zoo has gained significant knowledge from the panda exhibit. Great advances have been made in the research of Reproductive Physiology and Artificial Insemination of the species, resulting in the birth of twin panda cubs, a Canadian first.
- Collaborative efforts with Parks Canada are moving forward to maximize potential benefits associated with the location of the Toronto Zoo adjacent to the Rouge National Urban Park.
- Over 103,000 student visitors anticipated for 2015.

Trends

- The trend in attendance had been lower than forecasted, particularly given the extended periods of extreme weather in the first half of 2015 and market conditions.
- Attendance levels are projected to grow in 2016 due to the implementation of the Zoo's strategic plan.

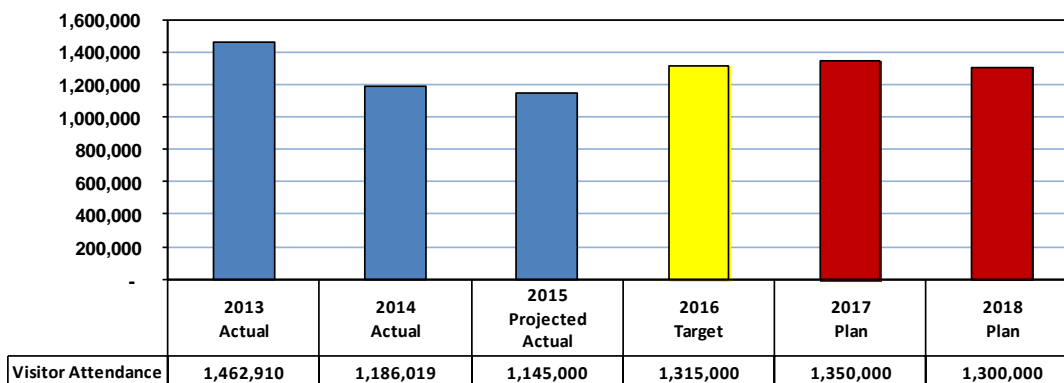
Our Service Deliverables for 2016

Toronto Zoo is responsible for the care of over 5,000 animals representing seven zoogeographic regions, as a living centre for education and science, committed to providing compelling experiences and inspiring passion to protect wildlife and habitats.

The 2016 Preliminary Operating Budget will:

- Continue implementation of the five (5) year Strategic Plan.
- Finalize the new Master Plan.
- Continue collaborative efforts with Parks Canada to maximize the potential benefits associated with the location of the Toronto Zoo adjacent to the Rouge National Urban Park.
- Finalize various land use and relationship agreements with the City and TRCA.
- Obtain / maintain accreditation with various accrediting and regulatory authorities.
- Pursue all available grants to deliver optimal conservation and research programs.
- Establish an independent fundraising charitable foundation to raise funds for capital projects, exhibit improvements and conservation and education programs.

Toronto Zoo Attendance

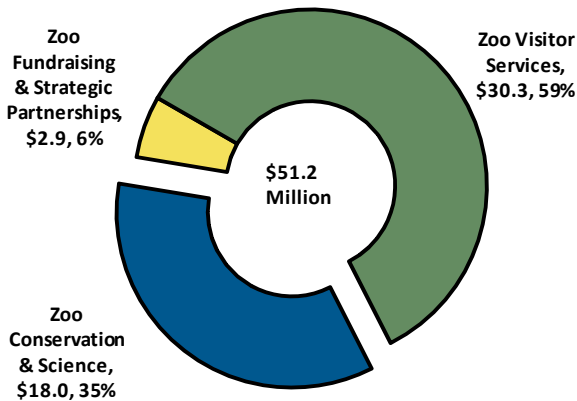


2016 Operating Budget Expenses & Funding

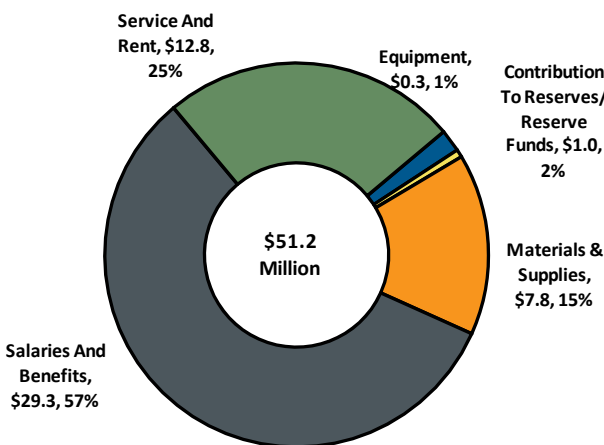
Our Key Issues & Priority Actions

Where the money goes:

2016 Budget by Service

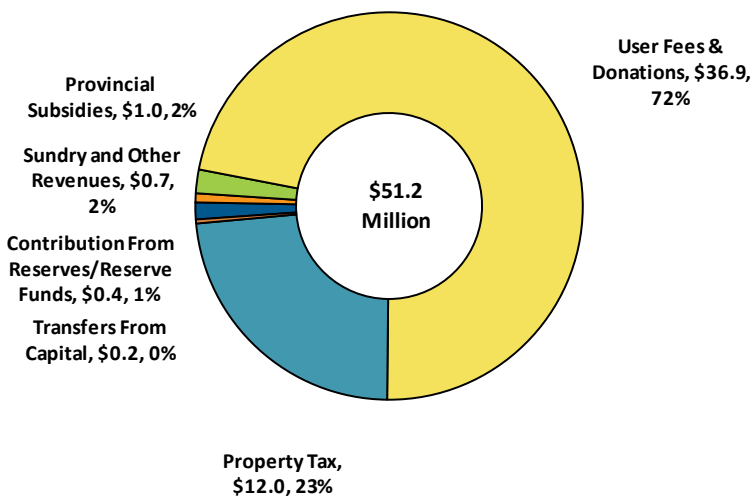


2016 Budget by Expenditure Category



Where the money comes from:

2016 Budget by Funding Source



Attendance Budgeted at 1.315 million for 2016

- Create opportunities for new audiences to connect with and support the Toronto Zoo's mission through the Programs such as "Wild Walk" and "Wild For Life".
- Zoo to grow its average revenue, (including food and retail sales) through per cap visitor spending as a result of food service improvements and new brand offerings.

Improve Sponsorship Support

- Establish compelling opportunities for partners, sponsors and donors, to support wildlife and habitats in priority areas and the focus on conservation.
- Clearly define and communicate its messaging of the Toronto Zoo's leadership role in conservation and education.

2016 Operating Budget Highlights

- The 2016 Preliminary Operating Budget for Toronto Zoo of \$51.2 million in gross expenditures provides funding for three services, Zoo Conservation & Science, Zoo Fundraising & Strategic Partnerships, and Zoo Visitor Services.
- The Program's 2016 Budget has increased by \$0.254 million, or 2.2% over the 2015 Approved Budget with considerations of the following efficiency savings and net budget reduction strategies:
 - ✓ Efficient utilities usage through enhanced energy and waste management which will result in lower costs.
 - ✓ Efficiency savings in costs of Wildlife Nutrition through effective purchasing.
 - ✓ Increased Zoo's projected visitor attendance from 1.145 million in 2015 to 1.315 million in 2016.

Actions for Consideration:

Approval of the 2016 Preliminary Budget as presented in these notes requires that:

1. City Council approve the 2016 Preliminary Operating Budget for Toronto Zoo of \$51.173 million gross, \$11.993 million net for the following services:

<u>Service</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
Zoo Conservation & Science	17,968.5	15,961.7
Zoo Fundraising & Strategic Partnerships	2,915.8	448.2
Zoo Visitor Services	30,288.8	(4,416.9)
	<hr/>	<hr/>
Total Program Budget	<u>51,173.1</u>	<u>11,993.1</u>

2. City Council approve the 2016 service levels for Toronto Zoo as outlined on pages 12, 14, and 16 of this report, and associated staff complement of 394.0 positions.
3. City Council approve the 2016 market rate user fee changes above the inflationary adjusted rate for the Toronto Zoo identified in Appendix 7, for inclusion in the Municipal Code Chapter 441 "Fees and Charges."

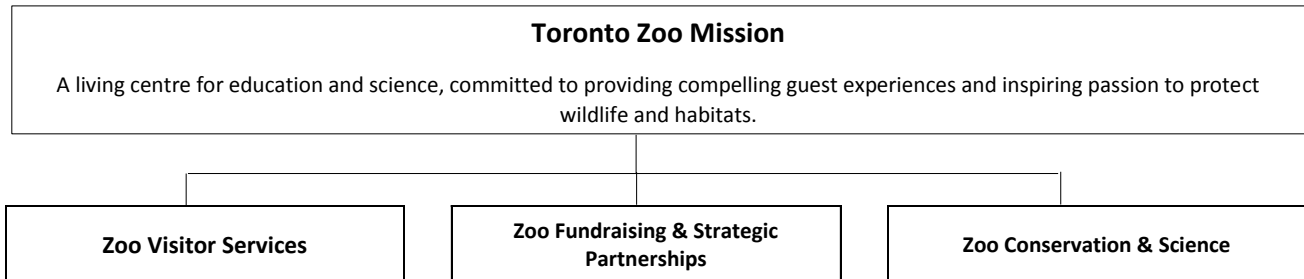


Part I:

2016 – 2018

Service Overview and
Plan

Program Map



Toronto Zoo Mission
 A living centre for education and science, committed to providing compelling guest experiences and inspiring passion to protect wildlife and habitats.

Zoo Visitor Services

Purpose:

To provide a unique visitor experience that is fun, safe, welcoming, memorable, and interactive, while facilitating close, personal interaction among family members and friends, inspired by the Zoo’s compelling wildlife population and its commitment to sustainable living, ultimately inspiring people to love, respect and protect wildlife and wild spaces.

Zoo Fundraising & Strategic Partnerships

Purpose:

To develop, plan and execute all fundraising programs and activities in two distinct program areas; annual fund and capital campaign, while building strategic relationships and realizing fundraising capacity.

Zoo Conservation & Science

Purpose:

To emphasize the role of zoos in providing leadership in conservation and sustainability programs including the preservation of endangered plants and animal species and threaten natural areas while emphasizing zoogeographical exhibits of habitats, the stewardship role of the human species in managing our planet, and the maintenance of biodiversity and natural ecosystems.

To provide compelling education and outreach experiences, delivered through programs, curricula and teaching strategies that support the Toronto Zoo’s mission and efforts to save wildlife and inspired care for the world’s natural heritage, with a focus on teachers, students and the general public locally and nationally to affect change in attitudes about wildlife and therefore motivate individuals to make sound environmental choices towards ensuring a sustainable future.

Service Customers

Zoo Visitor Services

- Zoo Visitor
- Schools
- Local Organizations
- Tour Groups
- Strategic Partners
- Local Business Community
- Local Hotels and Restaurants
- Transit Services

Zoo Fundraising & Strategic Partnerships

- Businesses and Corporations
- Corporate Business Sponsors / Alliances
- Media Partners
- Federal and Provincial Governments
- Not for Profit Organizations
- Universities & Colleges
- NGO’s
- Donors and Philanthropic Entities

Zoo Conservation & Science

- Educators
- Conservationists
- Federal and Provincial Governments
- Universities, Colleges, and Wildlife Societies
- Zoological Institutions & Accrediting Bodies
- Environmental Organizations
- Wildlife Researchers

Table 1
2016 Preliminary Operating Budget and Plan by Service

(In \$000s)	2015		2016 Operating Budget			2016 vs. 2015 Budget		Incremental Change 2017 and 2018 Plan			
	Approved Budget	Projected Actual*	2016 Base	2016 New/Enhanced	2016 Budget	Approved Changes	%	2017		2018	
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
Zoo Conservation & Science											
Gross Expenditures	17,810.8	16,412.2	17,968.5		17,968.5	157.6	0.9%	53.1	0.3%	(79.5)	(0.4%)
Revenue	1,995.0	1,713.1	2,006.7		2,006.7	11.8	0.6%				
Net Expenditures	15,815.9	14,699.2	15,961.7		15,961.7	145.9	0.9%	53.1	0.3%	(79.5)	(0.5%)
Zoo Fundraising & Strategic Partnerships											
Gross Expenditures	2,892.6	2,813.5	2,915.8		2,915.8	23.2	0.8%	34.4	1.2%	(22.3)	(0.8%)
Revenue	3,130.6	2,740.9	2,467.5		2,467.5	(663.1)	(21.2%)				
Net Expenditures	(238.0)	72.6	448.2		448.1	686.2	(288.3%)	34.4	7.7%	(22.3)	(4.6%)
Zoo Visitor Services											
Gross Expenditures	29,890.7	27,666.3	30,288.8		30,288.8	398.1	1.3%	1,708.8	5.6%	(3,755.2)	(11.7%)
Revenue	33,729.5	29,807.2	34,705.7		34,705.7	976.2	2.9%	1,582.4	4.6%	(3,779.4)	(10.4%)
Net Expenditures	(3,838.8)	(2,140.8)	(4,416.9)		(4,416.9)	(578.1)	15.1%	126.3	(2.9%)	24.3	(0.6%)
Total											
Gross Expenditures	50,594.2	46,892.1	51,173.1		51,173.1	578.9	1.1%	1,796.2	3.5%	(3,856.9)	(7.3%)
Revenue	38,855.1	34,261.1	39,180.0		39,180.0	324.9	0.8%	1,582.4	4.0%	(3,779.4)	(9.3%)
Total Net Expenditures	11,739.1	12,631.0	11,993.1		11,993.1	254.0	2.2%	213.8	1.8%	(77.5)	(0.6%)
Approved Positions	402.5	387.5	394.0		394.0	(8.5)	(2.1%)			(2.0)	-0.5%

*Based on the 2015 9-month Operating Variance Report

The Toronto Zoo's 2016 Preliminary Operating Budget is \$51.173 million gross and \$11.993 million net, representing a 2.2% increase to the 2015 Approved Net Operating Budget. The Zoo was unable to meet the reduction target as set out in the 2016 Operating Budget Directions and Guidelines.

- Base pressures are mainly attributable to cost of living adjustments, (including OMERS). As per the Zoo's collective agreement, there is an increase of 2.25% effective, April 2016.
- To help mitigate the above pressures, the Program was able to achieve service efficiency savings through the following:
 - *Utility Efficiencies:* The Toronto Zoo has implemented initiatives to reduce utility costs through enhanced energy and waste management.
 - *Wildlife Nutrition Efficiencies:* The Toronto Zoo has implemented effective purchasing solutions to reduce wildlife nutrition costs.
- The 2016 Preliminary Operating Budget does not include any service changes or new and enhanced service priorities.
- Approval of the 2016 Preliminary Operating Budget will result in Toronto Zoo reducing its total staff complement by 8.5 positions from 402.5 to 394.0.
- The 2017 and 2018 Plan increases are attributable to cost of living adjustments and a reduction in visitor attendance revenues in 2018 following the completion of the panda exhibit.

Table 2
Key Cost Drivers

(In \$000s)	2016 Operating Budget						2016 Base Budget	
	Zoo Conservation & Science		Zoo Fundraising & Strategic Partnerships		Zoo Visitor Services		Total	
	\$	Position	\$	Position	\$	Position	\$	Position
Gross Expenditure Changes								
Economic Factors								
Inflation Costs on Wildlife Food	96.9				133.7		230.6	
Salary & Benefit Changes								
Collective Agreement 2.25%	295.1	0.2	23.2	0.1	326.2	(0.3)	644.5	0.0
Other Base Changes								
Utilities Efficiencies					(133.7)		(133.7)	
Wildlife Nutrition Efficiencies	(96.9)						(96.9)	
Incremental Costs for Higher Attendance Count					76.2		76.2	
Panda Plan Adjustment	(137.4)	(0.3)			137.4	(8.2)		(8.5)
Total Gross Expenditure Changes	157.7	(0.1)	23.2	0.1	539.8	(8.5)	720.6	(8.5)
Revenue Changes (Increase) / Decrease								
Zoo Camp/School Fee Adjustment	(13.9)						(13.9)	
Attendance & Per Capita Visitor Attendance Revenue	2.1		663.1		(1,117.9)		(452.7)	
Total Revenue Changes	(11.8)		663.1		(1,117.9)		(466.6)	
Net Expenditure Changes	145.9	(0.1)	686.2	0.1	(578.1)	(8.5)	254.0	(8.5)

Key cost drivers for Toronto Zoo are discussed below:

- Economic Factors:
 - Inflationary increases of \$0.231 million have been off-set by utilities and wildlife nutrition efficiencies.
- Salary & Benefit Changes:
 - The Zoo's current collective agreement includes a 2.25% increase as of April 1, 2016.
- Other Base Changes:
 - In response to the expected increase in attendance at Toronto Zoo, additional costs such as maintenance and supplies are needed to support the operations for the Zoo Visitor Services (\$0.076 million).
- Revenue Changes:
 - An increase in average revenue per visitor is reflected based on changes to food service brand offerings in 2016.

Table 5
2017 and 2018 Plan by Program

Description (\$000s)	2017 - Incremental Increase					2018 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
Known Impacts:										
COLA, Employment Benefits and Progression Pay	158.6		158.6	1.3%		(22.3)		(22.3)	(0.2%)	
Sub-Total	158.6		158.6	1.3%		(22.3)		(22.3)	(0.2%)	
Anticipated Impacts:										
Other										
Visitor Attendance - Panda Exhibit	1,637.6	1,582.4	55.2	0.5%		(3,834.6)	(3,779.4)	(55.2)	(0.6%)	(2.0)
Sub-Total	1,637.6	1,582.4	55.2	0.5%		(3,834.6)	(3,779.4)	(55.2)	(0.6%)	(2.0)
Total Incremental Impact	1,796.2	1,582.4	213.8	1.8%		(3,856.9)	(3,779.4)	(77.5)	(0.6%)	(2.0)

Future year incremental costs are primarily attributable to the following:

Known Impacts:

- COLA and employment benefit increases are included in 2017 for the period ending of the four year collective agreement ending on March 31, 2017.

Anticipated Impacts:

- The last full year of the Panda Exhibit is expected to drive an attendance increase in 2017, followed by a return to pre-Panda levels in 2018.



Part II:

2016 Budget by
Service

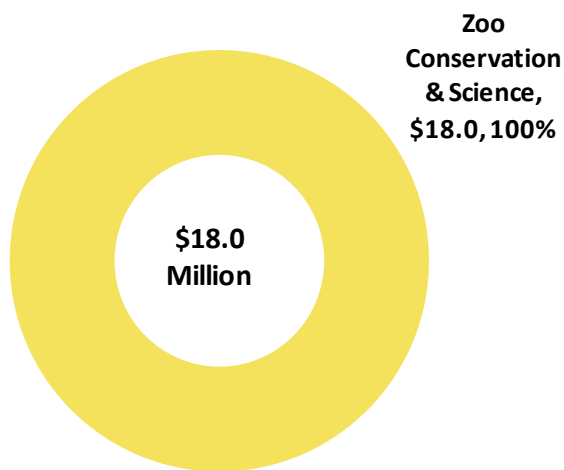
Zoo Conservation & Science



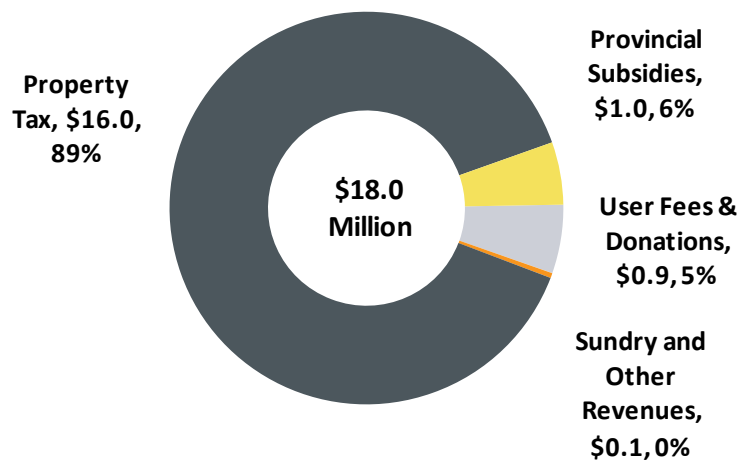
What We Do

- Emphasize the role of zoos in providing leadership in conservation and sustainability programs including the preservation of endangered plant and animal species and threatened natural areas while emphasizing zoogeographical exhibits of habitats, the stewardship role of the human species in managing our planet, and the maintenance of biodiversity and natural ecosystems.
- Provide compelling education and outreach experiences, delivered through programs, curricula and teaching strategies that support the Toronto Zoo's mission and efforts to save wildlife and inspire care for the world's natural heritage, with focus on teachers, students, and the general public locally and nationally to affect change in attitudes about wildlife and therefore motivate individuals to make sound environmental choices towards ensuring a sustainable future.

2016 Service Budget by Activity (\$000s)



Service by Funding Source (\$000s)



2016 Service Levels

Zoo Conservation & Science

Sub-Activity/Type	Status	2013	2014	2015	2016
Zoo Day and Overnight Camps	Approved	4,450	4,450	4,550	4,450
	Actual	4,585	4,932	N/A	N/A
Zoo School (Grade 11 Credit Program)	Approved	36	36	36	36
	Actual	36	36	N/A	N/A
Volunteer Engagement With Visitors / Public	Approved	700,000	850,000	750,000	750,000
	Actual	867,278	778,400	N/A	N/A
Volunteer Hours Contributed	Approved	45,000	35,000	35,000	35,000
	Actual	34,072	31,937	N/A	N/A
Great Lakes Conservation Student Outreach	Approved	20,000	20,000	20,000	20,000
	Actual	23,225	21,150	N/A	N/A

Overall, the 2016 Service Levels are consistent with the approved 2015 Service Levels for Zoo Conservation & Science.

Toronto Zoo's Zoo Conservation & Science service performance measures are based on volume, customer service quality, and community input.

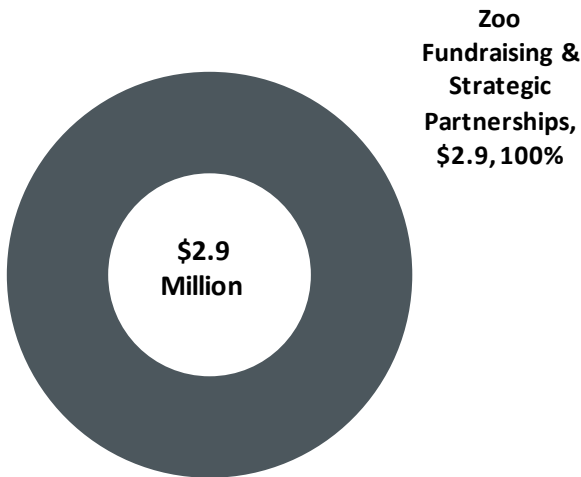
Zoo Fundraising & Strategic Partnerships

What We Do

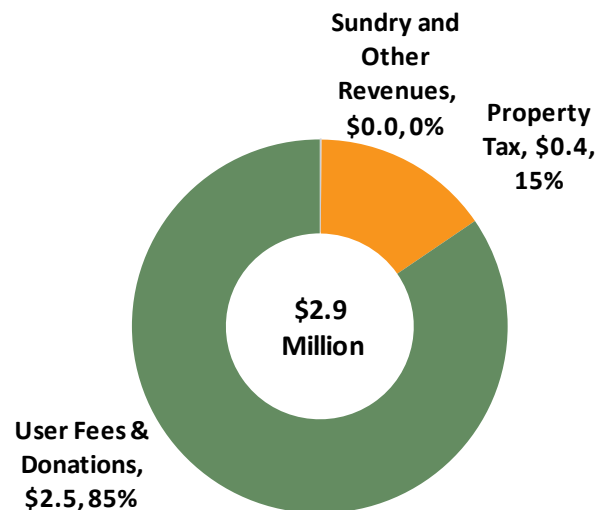
- Develop, plan, and execute all fundraising programs and activities in two distinct program areas; Annual Fund and Capital Campaign, while building strategic relationships and realizing fundraising capacity.



2016 Service Budget by Activity (\$000s)



Service by Funding Source (\$000s)



2016 Service Levels

Zoo Fundraising & Strategic Partnerships

Sub-Activity/Type	Status				2016
		2013	2014	2015	
Sponsorships	Approved	\$ 575,000	\$ 675,000	\$ 675,000	\$ 675,000
	Actual	\$ 211,000	\$ 321,000	N/A	N/A
Cost per \$ Raised	Approved	\$ 0.77	\$ 0.74	\$ 0.73	\$ 0.73
	Actual	\$ 0.50	\$ 0.20	N/A	N/A

A new Strategic Plan (2015-2020) for the Toronto Zoo was completed in early 2015, replacing the plan last revised in 2009, which includes the establishment of an independent fundraising charitable foundation entity for the Zoo.

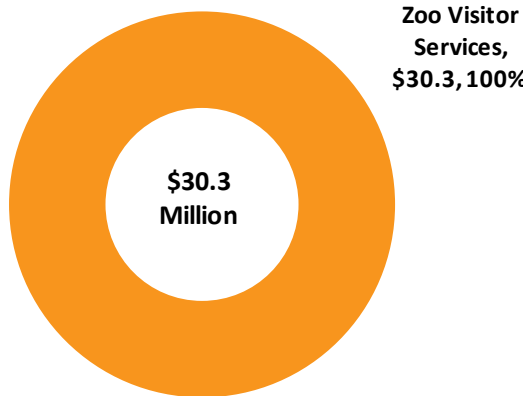
Zoo Visitor Services



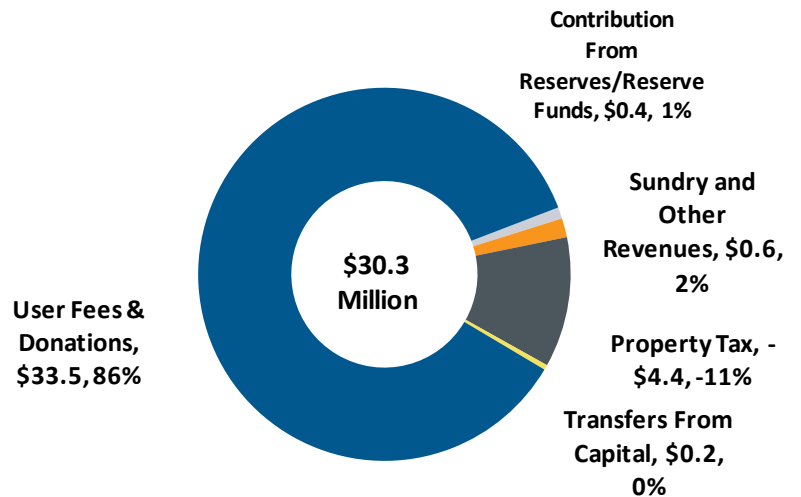
What We Do

- Provide a unique visitor experience that is fun, interactive, memorable, and safe, while facilitating close personal interaction among family members and friends, inspired by the Zoo's compelling wildlife population and its commitment to sustainable living, ultimately inspiring people to love, respect and protect wildlife and wild spaces.

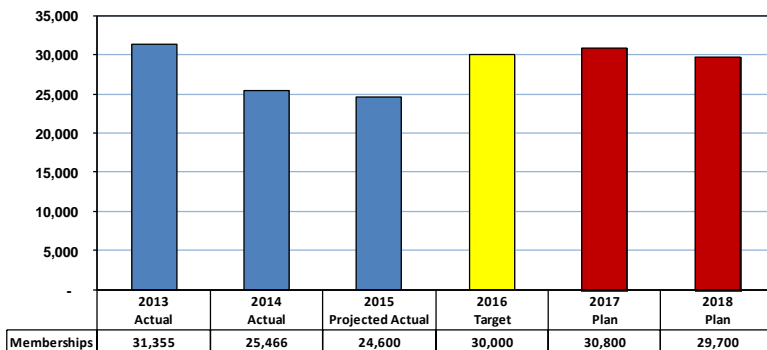
2016 Service Budget by Activity (\$000s)



Service by Funding Source (\$000s)



Output Measure – Memberships



- Membership levels in 2016 are projected to be consistent with past experience.
- Membership is correlated with attendance.

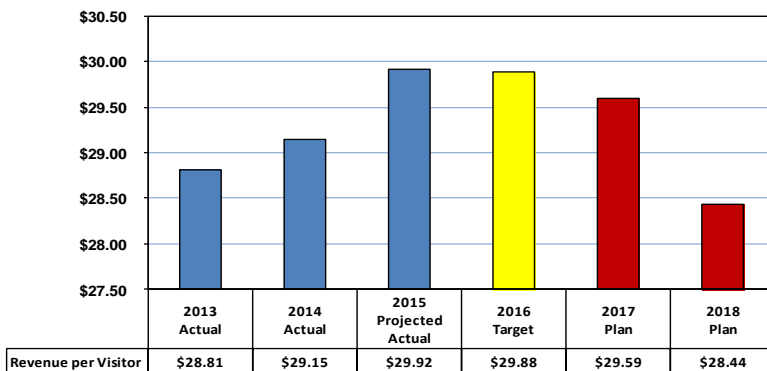
2016 Service Levels Zoo Visitor Services

Sub-Activity/Type	Status				2016
		2013	2014	2015	
Attendance	Approved	1,600,000	1,500,000	1,400,000	1,315,000
	Actual	1,462,910	1,186,019	N/A	N/A
Memberships	Approved	34,119	33,000	32,000	30,000
	Actual	31,355	25,466	N/A	N/A
Retail Sales per Visitor	Approved	\$ 2.09	\$ 2.16	\$ 2.25	\$ 2.20
	Actual	\$ 2.76	\$ 2.36	N/A	N/A
Food Sales per Visitor	Approved	\$ 4.32	\$ 4.35	\$ 4.36	\$ 5.57
	Actual	\$ 5.24	\$ 5.12	N/A	N/A

Overall, the 2016 Service Levels are consistent with the approved 2015 Service Levels for Visitor Services. Zoo Visitor Services service level performance is adversely impacted by extreme weather conditions.

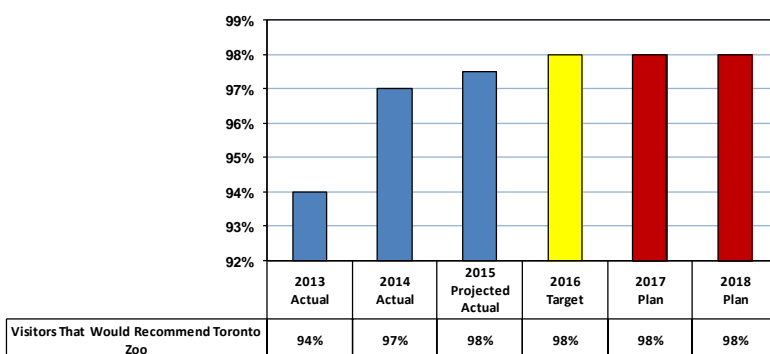
Service Performance

Efficiency Measure – Revenue per Visitor



- 2016 target based on a projected attendance of 1.315 million visitors based on the experience over the last five years.

Effectiveness Measure – Visitors That Would Recommend the Toronto Zoo



- Based on data derived from Toronto on-site visitor survey.



Part III:

Issues for Discussion

Issues for Discussion

Issues Impacting the 2016 Budget

Revenue Estimate and Fiscal Sustainability:

- Attendance and revenue per visitor were negatively impacted by extreme weather conditions in the first half of 2015 as outlined below:

Attendance and Sales per Visitor for the Nine Months Ended September 30, 2015:

	Actual Sep/14 YTD	Budget Sep/15 YTD	Actual Sep/15 YTD	2016 Preliminary Budget
Attendance	1,049,675	1,261,249	997,261	1,315,000
Retail Sales per Visitor	\$ 2.48	\$ 2.34	\$ 2.31	\$ 2.20
Food Sales per Visitor	\$ 5.26	\$ 4.35	\$ 5.59	\$ 5.57

- Visitor attendance is anticipated to increase in 2016 due to the following:
 - The birth of giant panda twin cubs.
 - The birth of white lion cubs.
 - The birth of a polar bear cub.
- The Toronto Zoo will continue to monitor the impact of visitor attendance from these exhibits as well as extreme weather conditions and respond accordingly (i.e. implement cost containment measures if required).
- New food service brand offerings in 2016 are anticipated to increase revenue per visitor.

Issues Impacting Future Years

Planning and Governance

- A new Strategic Plan (2015-2020) for the Toronto Zoo was completed in early 2015, replacing the Zoo's current plan, last revised in 2009.
- The goals of the new strategic plan provide key inputs to future year budgets. Key actions arising from Council's directions on October 8, 2013 (EX 34.7) on the Zoo Board governance include the following: <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.EX34.7>
 - Updating the Tripartite Agreement between the City, Toronto Zoo, and the TRCA, for the use of Zoo lands.
 - Development of a relationship agreement between the City and the Board of Management of the Toronto Zoo.
 - Establishment of an independent fundraising charitable foundation for the Zoo.
 - Development of a new Master Plan.



Appendices:

Appendix 1

2015 Service Performance

2015 Key Service Accomplishments

In 2015, Toronto Zoo accomplished the following:

Zoo Visitor Services

- ✓ Opened “Wild Connections”, a temporary, interactive augmented reality experience, together with the National Geographic photography exhibit.
- ✓ Opened the revitalized Eurasia area “Eurasia Wilds” as part of the North Zoo Site Redevelopment project.
- ✓ Improvements to guest services through improved wayfinding and signage.
- ✓ Commenced implementation of the 2015-2020 Strategic Plan.

Zoo Conservation & Science

- ✓ Maximized the opportunity for success of the Artificial Insemination (AI) process for Er Shun, the female Giant Panda, resulting in the birth of twin panda cubs, a Canadian first.
- ✓ Successfully transferred “Humphrey” the one year old polar bear, in February, to the Assiniboine Park Zoo in Manitoba.
- ✓ Use of a 35 year-old frozen sample, from a now extinct herd, for successful breeding of a female in the Zoo's Wood Bison herd, resulting in two calves, another Canadian first.

Zoo Fundraising and Strategic Partnerships

- ✓ Initiated collaborative efforts with Parks Canada to maximize potential benefits associated with the location of the Toronto Zoo adjacent to the Rouge National Urban Park.
- ✓ Renewal of Coca Cola partnership for next 5 years.
- ✓ Initiated process to establish independent fundraising entity.

Appendix 2

2016 Preliminary Operating Budget by Expenditure Category

Program Summary by Expenditure Category

Category of Expense (\$000's)	2013	2014	2015	2015	2016	2016 Change from		Plan	
	Actual	Actual	Budget	Projected	Budget	2015 Approved		2017	2018
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	28,532.5	28,732.1	28,944.8	27,914.5	29,263.6	318.8	1.1%	29,480.3	29,325.3
Materials and Supplies	6,249.6	5,832.2	6,675.2	5,776.2	6,389.7	(285.5)	(4.3%)	7,893.7	7,365.4
Equipment	702.6	298.7	335.9	367.5	335.9			335.9	335.9
Services & Rents	15,028.6	9,895.7	12,166.7	10,776.0	12,889.3	722.6	5.9%	13,253.1	11,116.4
Contributions to Capital									
Contributions to Reserve/Res Funds	1,541.2	920.2	1,009.2	954.0	941.1	(68.1)	(6.7%)	2,006.2	969.4
Other Expenditures	1,746.5	1,244.6	1,462.3	1,103.9	1,353.5	(108.8)	(7.4%)		
Interdivisional Charges									
Total Gross Expenditures	53,801.0	46,923.5	50,594.1	46,892.1	51,173.1	579.0	1.1%	52,969.2	49,112.4
Interdivisional Recoveries									
Provincial Subsidies	931.2	705.6	1,011.5	500.0	1,011.5			1,011.5	1,011.5
Federal Subsidies									
Other Subsidies									
User Fees & Donations	39,053.0	32,020.3	36,565.4	31,761.1	36,890.3	324.9	0.9%	38,472.7	34,693.3
Transfers from Capital Fund		167.7	171.0	171.0	171.0			171.0	171.0
Contribution from Reserve/Reserve Funds	386.0	1,290.5	386.0	386.0	386.0			386.0	386.0
Sundry Revenues	1,782.5	1,296.0	721.2	1,443.0	721.2			721.2	721.2
Total Revenues	42,152.7	35,480.1	38,855.1	34,261.1	39,180.0	324.9	0.8%	40,762.4	36,983.0
Total Net Expenditures	11,648.3	11,443.4	11,739.0	12,631.0	11,993.1	254.1	2.2%	12,206.8	12,129.4
Approved Positions	405.4	398.2	402.5	387.5	394.0	(8.5)	(2.1%)	394.0	392.0

* Based on the 2015 9-month Operating Variance Report

For additional information regarding the 2015 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2015" approved by City Council at its meeting on December 9, 2015.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX10.27>

Impact of 2015 Operating Variance on the 2016 Budget

Visitor attendance related revenues in the 2016 Operating Budget reflect 2015 trends as well as the anticipated impact of recent events including the births of panda, white lion and polar bear cubs.

Appendix 3

2016 Organization Chart



2016 Complement

Category	Senior Management	Management	Exempt Professional & Clerical	Union	Total
Permanent	6.0	49.0	28.0	194.0	277.0
Temporary			7.2	109.8	117.0
Total	6.0	49.0	35.2	303.8	394.0

Appendix 6

Inflows/Outflows to/from Reserves & Reserve Funds

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		1,184.7	1,184.7	1,184.7	1,184.7
Animal Endangered Species	XR3006				
<i>Proposed Withdrawals (-)</i>			(136.0)	(136.0)	(136.0)
<i>Contributions (+)</i>			136.0	136.0	136.0
Total Reserve / Reserve Fund Draws / Contributions		1,184.7	1,184.7	1,184.7	1,184.7
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		1,184.7	1,184.7	1,184.7	1,184.7

* Based on 9-month 2015 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		591.4	591.4	574.4	557.4
Vehicle Equipment Reserve	XQ1703				
<i>Proposed Withdrawals (-)</i>			(350.0)	(350.0)	(350.0)
<i>Contributions (+)</i>			333.0	333.0	333.0
Total Reserve / Reserve Fund Draws / Contributions		591.4	574.4	557.4	540.4
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		591.4	574.4	557.4	540.4

* Based on 9-month 2015 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		2,069.6	2,069.6	2,072.3	3,109.1
Zoo Stabilization Reserve Fund	XQ2032				
<i>Proposed Withdrawals (-)</i>			2.7	1,036.8	-
<i>Contributions (+)</i>			-	-	-
Total Reserve / Reserve Fund Draws / Contributions		2,069.6	2,072.3	3,109.1	3,109.1
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		2,069.6	2,072.3	3,109.1	3,109.1

* Based on 9-month 2015 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		15.9	15.9	15.9	15.9
Animal Transaction Reserve	XR1029				
<i>Proposed Withdrawals (-)</i>			-	-	-
<i>Contributions (+)</i>			-	-	-
Total Reserve / Reserve Fund Draws / Contributions		15.9	15.9	15.9	15.9
Other Program / Agency Net Withdrawals & Contributions					
Balance at Year-End		15.9	15.9	15.9	15.9

* Based on 9-month 2015 Reserve Fund Variance Report

Appendix 6 - Continued

Inflows/Outflows to/from Reserves & Reserve Funds

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		60,624.3	60,624.3	58,760.6	61,433.4
Sick Leave Reserve Fund	XR1007				
<i>Proposed Withdrawals (-)</i>			(250.0)	(250.0)	(250.0)
<i>Contributions (+)</i>			250.0	250.0	250.0
Total Reserve / Reserve Fund Draws / Contributions		60,624.3	60,624.3	58,760.6	61,433.4
Other Program / Agency Net Withdrawals & Contributions			(1,863.7)	2,672.8	3,578.3
Balance at Year-End		60,624.3	58,760.6	61,433.4	65,011.7

* Based on 9-month 2015 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2015 *	Withdrawals (-) / Contributions (+)		
			2016	2017	2018
		\$	\$	\$	\$
Projected Beginning Balance		25,335.2	25,335.2	12,018.1	2,712.1
Insurance Reserve Fund	XR1010				
<i>Proposed Withdrawals (-)</i>			-	-	-
<i>Contributions (+)</i>			232.4	232.4	232.4
Total Reserve / Reserve Fund Draws / Contributions		25,335.2	25,567.6	12,250.5	2,944.5
Other Program / Agency Net Withdrawals & Contributions			(13,549.5)	(9,538.4)	(4,744.9)
Balance at Year-End		25,335.2	12,018.1	2,712.1	(1,800.4)

* Based on 9-month 2015 Reserve Fund Variance Report

Appendix 7a

User Fees Adjusted for Inflation and Other

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2015	2016			2017	2018
					Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Plan Rate	Plan Rate
TZ025	Zoo Camp - (full day camp for children ages 6 -16)	Zoo Conservation & Science	Full Cost Recovery	Weekly	\$260.00		\$5.00	\$265.00	\$265.00	\$265.00
TZ025.1	Zoo Camp - Weekly (full day camp for children ages 6 -16)	Zoo Conservation & Science	Full Cost Recovery	Weekly	\$280.00		\$5.00	\$285.00	\$285.00	\$285.00
TZ060	Education programs - Zoo school	Zoo Conservation & Science	Market Based	Program	\$1,295.00		\$98.00	\$1,393.00	\$1,393.00	\$1,393.00