

Toronto 2018 BUDGET



CAPITAL BUDGET NOTES



Toronto Zoo

2018 2027 CAPITAL BUDGET AND PLAN OVERVIEW

The Toronto Zoo is one of the largest zoos in the world, housing and caring for 5,000 animals over 710 acres (41,000 square meters) with an asset value of \$330 million. The Zoo offers full year access to 7 zoogeographic regions with over 10 km of walking trails as well as gift shops, exhibits, rides, food services and guest services.

A new Master Plan was finalized in December 2016 and informed the Zoo's 2018-2027 Preliminary Capital Plan of \$80.720 million which includes state of good repair (SOGR), service improvement, and growth related projects such as the Orangutan Outdoor Exhibit, Discovery Zone Refurbishment, Wilderness North/Canadian Pavilion, and Winter Zoomobile Vehicles.

The 10-Year Preliminary Capital Plan will enable Toronto Zoo to position itself as the leader in wildlife conservation and advocacy for wildlife and habitats, in addition to becoming a Zoo-Based Conservation Centre of Excellence and enhancing the visitor-facing services, scientific research, and education programs about the Canadian species and wildlife.

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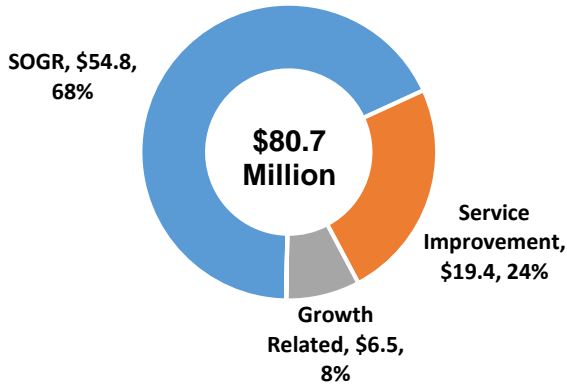
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CAPITAL SPENDING AND FINANCING

Where the money goes:

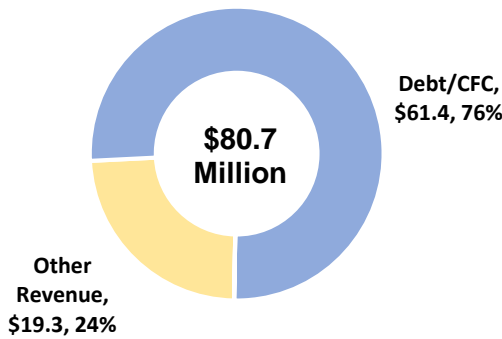
**2018 - 2027 Preliminary Capital Budget and Plan
By Project Category**



The 2018 - 2027 Preliminary Capital Budget and Plan totalling \$80.720 million provides funding of:

- \$54.794 million for the state of good repair projects such as the annual *Exhibit Refurbishment* and *Building and Service Improvements*, *Orangutan Outdoor Exhibit* construction, and *Welcome Area Redesign* which will enhance the existing areas such as the entrance gift shop and Zoomobile entrance stop.
- \$19.425 million for service improvement projects such as the *Winter Accessibility and Zoomobile Improvements*, *Wilderness North/Canadian Pavilion*, and *Discovery Zone Refurbishment*.
- \$6.501 million entirely dedicated to the growth related *Ravens Roost* project will offer learning opportunities to the visitors about the surrounding natural environment and the support work that the Zoo is contributing towards conservation efforts.

By Funding Source



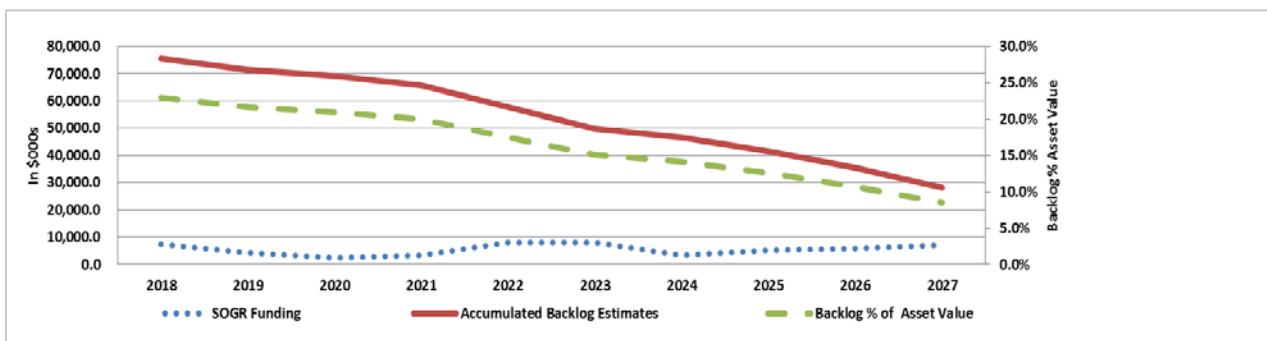
Where the money comes from:

The 10-Year Preliminary Capital Plan requires:

- Debt funding of \$60.000 million (74.3%) which meets the 10-Year Debt Affordability Target for Toronto Zoo.
- Capital from current funding of \$1.400 million (1.7%) dedicated to the *Winter Zoomobile Vehicles* project.
- Donations from a third-party charitable organization (\$19.320 million or 23.9%).

State of Good Repair Backlog

The 10-Year Preliminary Capital Plan spending on State of Good Repair is \$54.794 million which will decrease the accumulated backlog from \$75.656 million in 2018 to an anticipated \$28.182 million by 2027. The SOGR backlog as a % of asset replacement value will decrease from 22.9% in 2018 to 8.5% by 2027.



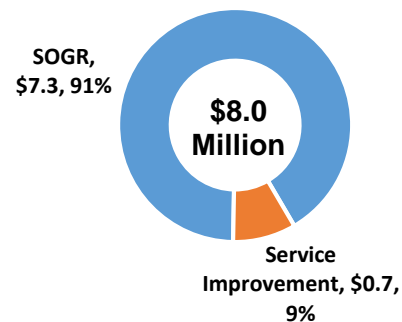
OUR KEY ISSUES & PRIORITY ACTIONS

- **Collaboration Agreement with the Rouge Urban National Park** may present opportunities for efficiencies and service expansion for both Toronto Zoo and Parks Canada.
 - ✓ The Board of Management of the Toronto Zoo has approved the Shared Facility feasibility study which would be cost shared between the City and Parks Canada.
 - ✓ This is a time-sensitive undertaking as it is required to commit to this project by 2018, as matching funds from Parks Canada must be spent by 2021.

- **Maximizing Fundraising Efforts for Capital Projects** will significantly improve visitor experiences at the Zoo and lessen the future debt pressures for the City.
 - ✓ The Zoo is in the process of supporting the establishment of an independent third-party charitable organization which will manage and attract sponsorships and donations on behalf of Toronto Zoo and contribute to key capital priorities.
 - ✓ The 10-Year Preliminary Capital Plan includes \$19.320 million or 23.9% in donation contributions partially funding the SOGR, Service Improvement, and Growth Related projects.



2018 Preliminary Capital Budget By Project Category

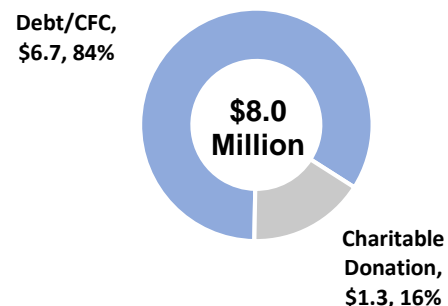


2018 CAPITAL BUDGET HIGHLIGHTS

The 2018 Preliminary Capital Budget for Toronto Zoo of \$8.020 million, excluding carry forward funding, will:

- Purchase two additional Winter Zoomobile vehicles thereby offering a year-round zoomobile service to visitors (\$1.400 million).
- Continue the annual maintenance projects such as the Exhibit Refurbishments (\$0.250 million), the Information Systems (\$0.350 million), Grounds & Visitor Improvements (\$1.450 million), and Building & Services Refurbishment (\$1.270 million).
- Continue the interior refurbishment and begin the construction work of the Outdoor Exhibit extension for the Orangutans (\$4.000 million).

By Funding Source



Actions for Consideration

Approval of the 2018 Preliminary Capital Budget as presented in these notes requires that:

1. City Council approve the 2018 Capital Budget for Toronto Zoo with a total project cost of \$6.540 million, and 2018 cash flow of \$11.456 million and future year commitments of \$0.700 million comprised of the following:
 - a) New Cash Flow Funds for:
 - i. 6 new / change in scope sub-projects with a 2018 total project cost of \$6.540 million that requires cash flow of \$5.840 million in 2018 and future year cash flow commitments of \$0.700 million for 2019.
 - ii. 1 previously approved sub-projects with a 2018 cash flow of \$2.180 million.
 - b) 2017 approved cash flow for 6 previously approved sub-projects with carry forward funding from 2017 into 2018 totalling \$3.436 million
2. City Council approve the 2019 - 2027 for Toronto Zoo totalling \$72.000 million in project estimates, comprised of \$6.000 million for 2019; \$8.000 million for 2020; \$8.000 million for 2021; \$8.000 million for 2022; \$8.000 million for 2023; \$8.500 for 2024; \$8.500 million for 2025; \$8.500 million for 2026; and \$8.500 million in 2027.
3. City Council consider the operating savings of \$0.099 million net in 2018 and \$0.212 million net in 2019 resulting from the approval of the 2018 Preliminary Capital Budget, for inclusion in the 2018 and future year operating budgets.
4. All sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2018 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

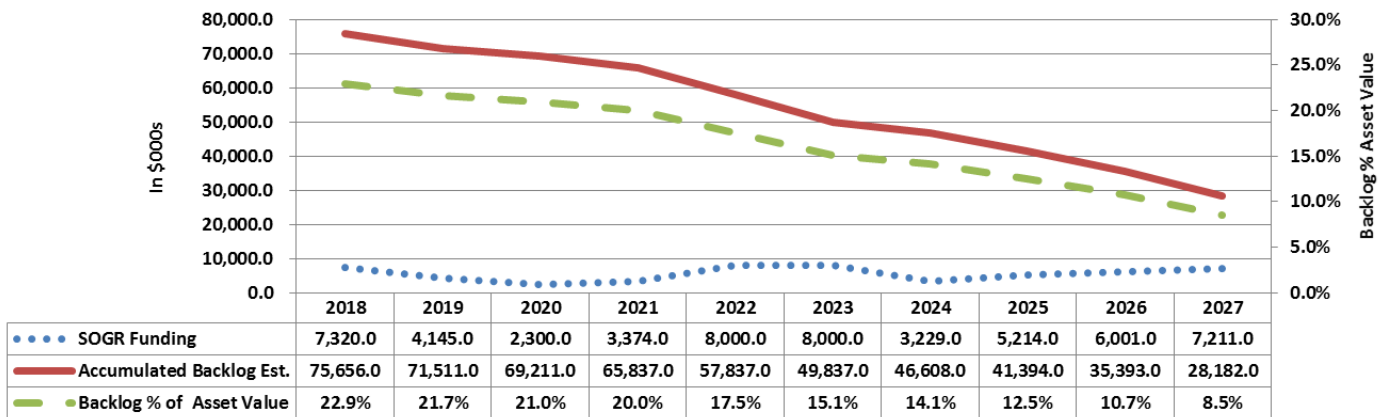


Part 1

10-Year Preliminary Capital Plan

State of Good Repair (SOGR) Backlog

Chart 4
SOGR Funding & Backlog (In \$000s)



The 10-Year Preliminary Capital Plan dedicates \$54.794 to SOGR spending over the 10-year period, or an average of \$5.479 million annually.

- The replacement value of the Toronto Zoo's assets is currently estimated at \$330.0 million.
- At the end of 2017, Toronto Zoo is estimating a SOGR backlog of \$82.976 million, representing 25.1% of the asset replacement value.
- Toronto Zoo's 10-Year Preliminary Capital Plan will reduce its accumulated backlog estimate from \$75.656 million in 2018 to \$28.182 million representing a 14.4% reduction based on planned capital investments.
- The Toronto Zoo's SOGR backlog and asset replacement value has been revised in accordance with the new 2016 Master Plan for the Toronto Zoo. The new Master Plan also re-prioritized SOGR needs and funding required to upkeep the facilities as Canada's premier zoo and a leading zoo globally that supports the wildlife preservation and species conservation efforts and major scientific research.

10-Year Capital Plan: Net Operating Budget Impact

Table 5
Net Operating Impact Summary (In \$000s)

Projects	2018 Budget		2019 Plan		2020 Plan		2021 Plan		2022 Plan		2018 - 2022		2018 - 2027	
	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position
New Projects - 2018														
Year-Round Winter Zoomobile	(98.7)	2.0	(214.1)		1.8						(311.0)	2.0	(311.0)	2.0
Total (Net)	(98.7)	2.0	(214.1)		1.8						(311.0)	2.0	(311.0)	2.0

The 10-Year Preliminary Capital Plan will decrease future year Net Operating Budgets by a total of \$2.900 million over the 2018 - 2027 period, as shown in the table above.

The addition of two new winter-friendly zoomobiles will contribute an annualized net revenue of \$0.311 million per year to Toronto Zoo which requires two additional full-time positions to operate the vehicles. The year-round winter zoomobile service will be a permanent service level increase for the Zoo.

Toronto Zoo and the City of Toronto will evaluate annually the Zoo's fleet inventory for its zoomobiles and consider contributing a portion of future zoomobile revenues to a reserve fund to ensure that maintenance is kept up-to-date yearly and replace the vehicles as needed without further financial burden to the City.

These future operating impacts will be reviewed each year as part of the annual Operating Budget process.



Part 2

Issues for Discussion

Issues Impacting the 2018 Capital Budget

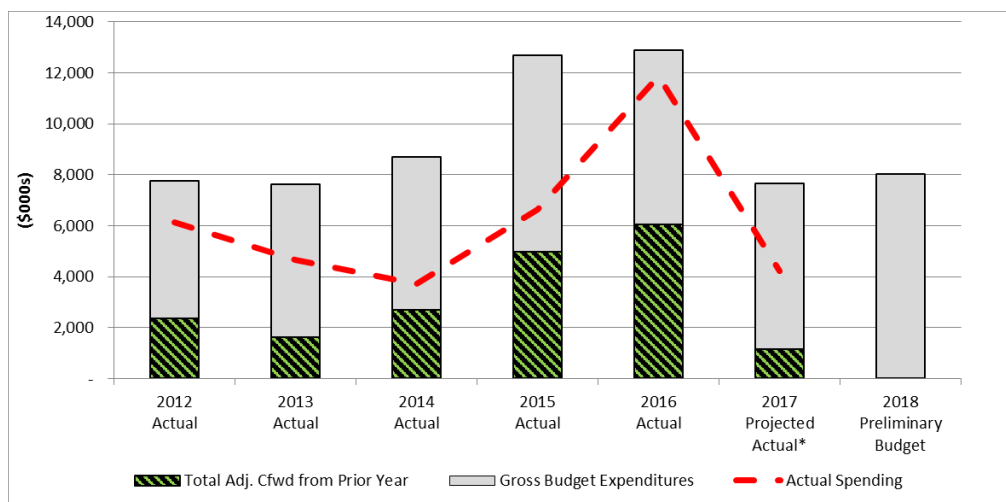
Review of Capital Projects and Spending

- City Council, at its meeting of May 25, 2017 considered the report entitled "2018 Budget Process – Budget Directions and Schedule EX25.18" and directed that City Programs and Agencies submit their 2018 – 2027 Capital Budget and Plans requiring that:
 - Submit their 2018 – 2022 Capital Budget and Plans requiring that annual cash flow funding estimates be examined to more realistically match cash flow spending to project activities and timing, especially in the first 5 years of the Capital Plan's timeframe.
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.EX25.18>
- The 2018 – 2027 Preliminary Capital Budget and Plan for Toronto Zoo has been revised following a review of capital requirements based on the reprioritization of capital needs informed by the 2016 Master Plan.
 - The 10-Year Preliminary Capital Plan includes four critical annual maintenance and refurbishment capital work to its buildings, facilities, IT systems, and visitor facing services, growth and service improvement capital projects such as the Discovery Zone Expansion and Rhino Ridge, and other SOGR projects to reduce the SOGR backlog for such projects as the indoor rehabilitation work of the Orangutan Exhibit.
 - The Capital Program was finalized within the context of debt affordability limits while setting priorities to projects that meet all of these criteria: affordable within the current level of funding available, realistic cash flow assumptions with readiness to proceed, and consistent with the 2016 Master Plan.
 - The 10-Year Preliminary Capital Plan also allocates debt funding to the following projects ensure that Toronto Zoo complies with the Accessibility for Ontarians with Disabilities Act (AODA):
 - *Wilderness North / Canadian Pavilion* – The Canadian Pavilion includes accommodation to include a route that connects with the overall zoomobile vehicle path within the Zoo. Accessibility will be improved for those who require vehicle access while visiting the Zoo.
 - *Winter Accessibility and Zoomobile Improvements* – The boardwalk ramp that takes visitors from the Indo-Malaya Pavilion to the African Pavilion will be improved for better accessibility.
- Toronto Zoo's spending rates were reviewed and did not result in cash flow adjustments to the 10-Year Preliminary Capital Plan. Toronto Zoo has had an average annual spending rate over the past five years (2012 – 2016) of 68.1%, with an upward trend reaching 2016. Past Capital Budgets were primarily focused on annual maintenance of Zoo facilities.
- 2017 has been negatively affected by labour disruption which forced full closure of the Zoo between May and June.
 - All six projects with underspent capital budgets will have funding carried forward into the 2018 Capital Budget for Council's approval totalling \$3.435 million. These include: *Building and Services, Exhibit Refurbishment, Orangutan II Outdoor Exhibit, Grounds and Visitor Improvement, Information Systems, and Wildlife Health Care.*
 - Excluding the impact of labour disruption, Toronto Zoo has demonstrated its readiness to proceed with the planned capital projects in 2017 and anticipates high spending rates in future years based on high completion rate in 2016, and guided by its new Strategic Plan.
 - See below Chart 5 for a summary of 2012-2026 historic spending rates as well as the projected year-end spending for 2017.

Chart 5
Capacity to Spend – Budget vs. Actual
(In \$000s)

Category	2012			2013			2014			2015			2016			Spending Rate 5 Year 2012-2016 Avg. %	2017		
	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %		Budget	Projected Actual *	Spending Rate %
SOCR	7,408	6,507	87.8%	7,373	4,673	63.4%	8,700	3,708	42.6%	12,681	6,637	52.3%	12,889	11,856	92.0%	68.1%	7,650	4,215	55.1%
Total	7,408	6,507	87.8%	7,373	4,673	63.4%	8,700	3,708	42.6%	12,681	6,637	52.3%	12,889	11,856	92.0%	68.1%	7,650	4,215	55.1%

* 2017 Projection based on the 2017 Q3 Capital Variance Report



2018 - 2027 Preliminary Capital Plan vs Debt Targets

- The Zoo's 2018 Preliminary Capital Budget and 2019 - 2027 Preliminary Capital Plan exceeds the debt target over the 10 years, by \$0.700 million in both 2018 and 2019 for the purchase of capital equipment for the winter zoomobile.

(\$000s)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
2018 - 2027 Preliminary Capital Plan	8,020	6,700	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500	80,720
Debt Funding Required	6,700	6,700	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	61,400
Program Debt Target	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Over/(Under) Debt Target	700	700									1,400

Board-Approved 10-Year Preliminary Capital Plan for Toronto Zoo

- The 2018-2027 Capital Budget submission of the Toronto Zoo as approved by the Board of Management, requested a debt target increase of \$2 million annually starting in 2019 to proceed with the Capital improvements approved in the 2016 Master Plan and to maintain the Toronto Zoo's reputation as a leading zoological organization internationally. The Toronto Zoo perspective is that a properly adjusted level of funding to adequately support the capital budget needs of the Toronto Zoo will ultimately facilitate programs that drive increased attendance, earned revenues, and compelling conservation and educational initiatives.
- Although a significant number of projects in the 10-Year Capital Plan include funding from donor contributions totaling \$19.320 million or 23.9% of the Capital Program, additional debt is still required to fully address the new 2016 Master Plan and its priorities for capital needs to accommodate such critical projects as the Rouge Urban National Park Shared Facility project and to address unmet needs and adequately reflect the capital needs of the Zoo.

Issues Impacting the 10-Year Capital Plan

Unmet Needs

Toronto Zoo – New Master Plan

Unmet Needs – Projects Excluded due to Funding Constraints (In \$000s)

Project Description (In \$000s)	Total Project Expenditure	Non-Debt Funding	Debt Required	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<i>Oceania Pavilion - Construction</i>	24,251.0		24,251.0									11,588.0	12,663.0
<i>Wilderness North - Construction</i>	19,466.0		19,466.0			8,783.0	9,751.0	932.0					
<i>Welcome Area Redesign - Phase B</i>	5,099.0		5,099.0					2,550.0	2,549.0				
<i>Carolinian Forest Boardwalk</i>	727.0		727.0							398.0	329.0		
<i>Rouge National Urban Park Shared Use Facility</i>	15,000.0		15,000.0		1,500.0	6,750.0	6,750.0						
Total	64,543.0		64,543.0		1,500.0	15,533.0	16,501.0	3,482.0	2,549.0	398.0	329.0	11,588.0	12,663.0

- The "Unmet Capital Needs" identified above cannot be accommodated within the City's current debt affordability targets given the limitations on debt servicing costs and therefore not included in the 2018 - 2027 Capital Plan for Toronto Zoo. The projects will be included on the list of unfunded "Capital Priorities" to be considered for future funding in conjunction with the City's annual budget process
- Toronto Zoo submitted a total of \$64.543 million in unfunded capital projects which are primarily reflective of the strategies and actions needed to achieve growth and sustainment as per the new Master Plan, as well as the joint partnership opportunity with Parks Canada to build a new shared facility at the Rouge National Urban Park.
 - The construction portion of the *Oceania Pavilion* is included as an unmet need as the scope and scale of the project is simply too high of a cost to fit in any given year. The design work for the same project is included as 2018 Preliminary Capital Budget.
 - *Wilderness North* – This project will provide funding to meet the AODA requirements and highlight the many current and future conservation programs the Toronto Zoo is undertaking for those Canadian species at risk, with various strategic partners, to save these species.
 - *Welcome Area Redesign* – Phase B of the construction work related to the entry elements such as the Entry Plaza and the Orientation Plaza are included in this project. The 10-Year Preliminary Capital Plan only includes debt funding for the initial design and Phase A of the construction work.
 - *Carolinian Forest Boardwalk* – To maintain the integrity of the forest and meet AODA requirements, development within this area will be limited to weed management, interpretation, pavement repair and the

development of an "accessible 'boardwalk' that winds its way gently through the trees, support on strategically-placed pilings that do not disturb the integrity of the forest floor.

➤ *Rouge Urban National Park Shared Use Facility*

- Rouge Urban National Park includes Rouge Valley lands surrounding the Toronto Zoo which are slated to become the heart of the Park once transfers to Parks Canada are complete in the near future. Both the Toronto Zoo and Parks Canada see potential efficiencies to be realized from constructing a shared facility in the future that support wildlife and Canadian species conservation efforts.
- The Zoo and Parks Canada have entered into a Collaborative Agreement to finalize the total scope, ownership, cost of the project, and other partnership opportunities.
- The best cost estimate of \$15.000 million represents the City's contribution to the overall project cost of building a shared facility. Matching funds from Parks Canada is available if the project can be completed by 2021. This requires the Zoo to commit debt funding to this project in 2018 as it is estimated that the construction can be completed within three years.
- The Zoo will report back with the finalized Collaborative Agreement and submit a detailed plan and request through the 2019 Budget Process outlining required debt funding to support this initiative.



Appendices

Appendix 1

2017 Performance

2017 Key Accomplishments

In 2017, Toronto Zoo made significant progress and/or accomplished the following:

- ✓ Opened the Wildlife Health Centre
- ✓ Completed the construction of the Indian Rhino exhibit and holding
- ✓ Continued design of the Orangutan Outdoor Exhibit

2017 Financial Performance

2017 Budget Variance Analysis (in \$000's)

2017 Budget	As of Sept. 30, 2017		Projected Actuals at Year-End		Unspent Balance	
	\$	% Spent	\$	% Spent	\$ Unspent	% Unspent
7,650	1,464	19.1%	4,215	55.1%	3,435	44.9%

* Based on 2017 Q3 Capital Variance Report

For additional information regarding the 2017 Q3 capital variance and year-end projection for the Toronto Zoo, please refer to the attached link for the report entitled "*Capital Variance Report for the Nine-Month Period Ended September 30, 2017*" considered by City Council at its meeting on December 6, 2017.

<http://app.toronto.ca/tmmis/decisionBodyProfile.do?function=doPrepare&decisionBodyId=1022>

Impact of the 2017 Capital Variance on the 2018 Preliminary Capital Budget

- Toronto Zoo reported 19.1% spending rate against its 2017 Approved Capital Budget, and projects a year-end spending rate of 55.1%. The overall delay is attributed to the labour disruption that forced a shutdown of the site in the summer months of May and June.
- The Orangutan II Outdoor Exhibit project has been delayed by the lead designer of this project. With the revised scope of work which is included in the 2018 Preliminary Capital Budget for Toronto Zoo, both phase two and three of the work will be completed by 2018 year-end.
- A detailed review of the 2018 – 2027 Preliminary Capital Budget and Plan has been conducted and informed by the state of the Toronto Zoo's 2017 projects. There is no need to realign cash flow funding at this time. The past years' average spending rate has significantly improved as the year 2017 was an anomaly arising from the labour disruption at the Toronto Zoo this past summer.

Appendix 2

**2018 Preliminary Capital Budget;
2019 - 2027 Capital Plan Including Carry Forward Funding (\$000s)**

Project	Total Project Cost	Prior Year Carry Forward	2018	2019	2020	2021	2022	2018 - 2022	2023	2024	2025	2026	2027	2018 - 2027 Total
State of Good Repair:														
<i>Exhibit Refurbishment</i>		498	250	250	350	350	250	1,948	100	550	550	550	350	4,048
<i>Orangutan II & III: Indoor & Outdoor Exhibits</i>	5,000	1,000	4,000					5,000						5,000
<i>Information Systems</i>		350	350	300	350	250	350	1,950	300	400	450	400	400	3,900
<i>Animal Health Centre</i>		681						681						681
<i>Grounds and Visitor Improvements</i>		470	1,450	250	350	350	250	3,120	100	550	550	550	350	5,220
<i>Building & Services Refurbishment</i>		437	1,270	1,150	1,250	1,240	810	6,157	1,016	1,128	1,547	1,500	1,400	12,748
<i>Welcome Area Redesign</i>	13,785						1,184	6,340	7,524	6,261				13,785
<i>Wilderness North / Canadian Pavilion</i>	2,195			2,195				2,195						2,195
<i>Discovery Zone Refurbishment</i>	1,747								223	601	923			1,747
<i>Oceania Pavilion</i>	2,695										1,194	1,501		2,695
<i>Tropical Americas Gallery</i>	6,211												4,711	6,211
Sub-Total		3,436	7,320	4,145	2,300	3,374	8,000	28,575	8,000	3,229	5,214	6,001	7,211	58,230
Service Improvements:														
<i>Winter Accessibility and Zoomobile Improvements</i>	1,855			1,855				1,855						1,855
<i>Wilderness North / Canadian Pavilion</i>	2,195				5,700	4,626		10,326						10,326
<i>Discovery Zone Refurbishment</i>	1,747								195	1,861	1,176			3,232
<i>Winter Zoomobile Vehicles</i>	1,400		700	700				1,400						1,400
<i>Rhino Ridge</i>	2,612											1,323	1,289	2,612
Sub-Total			700	2,555	5,700	4,626		13,581		195	1,861	2,499	1,289	19,425
Growth Related:														
<i>Ravens Roost</i>	6,501									5,076	1,425			6,501
Sub-Total										5,076	1,425			6,501
Total		3,436	8,020	6,700	8,000	8,000	8,000	42,156	8,000	8,500	8,500	8,500	8,500	84,156

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3 - 2018 Preliminary Capital Budget; 2019 - 2027 Capital Plan

Toronto Zoo						Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By									
Sub-Project No.	Project Name	Ward Stat. Cat.	2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Capital from Current	Other 1	Other2	Debt Recoverable	Total Financing		
Financed By:																					
Capital from Current			700	700	0	0	0	1,400	0	1,400	0	0	0	0	1,400	0	0	0	0	1,400	
Other2 (External)			1,320	0	2,000	2,000	2,000	7,320	12,000	19,320	0	0	0	0	0	0	19,320	0	0	19,320	
Debt			6,000	6,000	6,000	6,000	6,000	30,000	30,000	60,000	0	0	0	0	0	0	0	60,000	0	60,000	
Total Program Financing			8,020	6,700	8,000	8,000	8,000	38,720	42,000	80,720	0	0	0	0	0	1,400	0	19,320	60,000	0	80,720

Status Code	Description
S2	S2 Prior Year (With 2018 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2018 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)
S6	S6 New - Future Year (Commencing in 2019 & Beyond)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

Appendix 4

2018 Cash Flow and Future Year Commitments

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4 - 2018 Cash Flow and Future Year Commitments

Toronto Zoo

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By													
						2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing			
<u>ZOO000012 Exhibit Refurbishment</u>																										
0	24	Exhibit Refurbishment (2018)	CW	S4	03	250	0	0	0	0	250	0	250	0	0	0	0	0	0	0	0	0	250	0	250	
Sub-total						250	0	0	0	0	250	0	250	0	0	0	0	0	0	0	0	0	250	0	250	
<u>ZOO000021 Orangutan II & III: Indoor & Outdoor Exhibits</u>																										
0	3	Orangutan II Outdoor Exhibit (2016-2018)	CW	S2	03	2,180	0	0	0	0	2,180	0	2,180	0	0	0	0	0	0	0	500	1,680	0	0	2,180	
0	5	Orangutan III Outdoor Exhibit (2018)	CW	S3	03	1,820	0	0	0	0	1,820	0	1,820	0	0	0	0	0	0	0	820	1,000	0	0	1,820	
Sub-total						4,000	0	0	0	0	4,000	0	4,000	0	0	0	0	0	0	0	1,320	2,680	0	0	4,000	
<u>ZOO000177 Information Systems</u>																										
0	17	Information Systems (2018)	CW	S4	03	350	0	0	0	0	350	0	350	0	0	0	0	0	0	0	0	0	350	0	350	
Sub-total						350	0	0	0	0	350	0	350	0	0	0	0	0	0	0	0	0	350	0	350	
<u>ZOO11 Grounds and Visitor Improvements</u>																										
0	20	Grounds and Visitor Improvements (2018)	CW	S4	03	1,450	0	0	0	0	1,450	0	1,450	0	0	0	0	0	0	0	0	0	1,450	0	1,450	
Sub-total						1,450	0	0	0	0	1,450	0	1,450	0	0	0	0	0	0	0	0	0	1,450	0	1,450	
<u>ZOO28 Building & Services Refurbishment</u>																										
0	34	Building & Services Refurbishment (2018)	CW	S4	03	1,270	0	0	0	0	1,270	0	1,270	0	0	0	0	0	0	0	0	0	1,270	0	1,270	
Sub-total						1,270	0	0	0	0	1,270	0	1,270	0	0	0	0	0	0	0	0	0	1,270	0	1,270	
<u>ZOO908560 Winter Zoomobile</u>																										
0	1	Addition of Two Winterized Zoomobiles	CW	S4	04	700	700	0	0	0	1,400	0	1,400	0	0	0	0	1,400	0	0	0	0	0	0	1,400	
Sub-total						700	700	0	0	0	1,400	0	1,400	0	0	0	1,400	0	0	0	0	0	0	0	1,400	
Total Program Expenditure						8,020	700	0	0	0	8,720	0	8,720	0	0	0	0	1,400	0	1,320	6,000	0	0	0	8,720	

Report Phase 2 - Program 21 Toronto Zoo Program Phase 2 Part B Sub-Project Status S2 Part C Sub-Project Status S2,S3,S4,S5 Sub-Project Category 01,02,03,04,05,06,07 User Fields ALL

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Gross Expenditures (\$000's)

Appendix 4 - 2018 Cash Flow and Future Year Commitments

Toronto Zoo

Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat. Cat.	Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By											
					2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Financed By:																						
		Capital from Current			700	700	0	0	0	1,400	0	1,400	0	0	0	0	1,400	0	0	0	1,400	
		Other2 (External)			1,320	0	0	0	0	1,320	0	1,320	0	0	0	0	0	1,320	0	0	1,320	
		Debt			6,000	0	0	0	0	6,000	0	6,000	0	0	0	0	0	0	6,000	0	6,000	
Total Program Financing					8,020	700	0	0	0	8,720	0	8,720	0	0	0	0	1,400	0	1,320	6,000	0	8,720

- Status Code Description**
 S2 S2 Prior Year (With 2018 and/or Future Year Cashflow)
 S3 S3 Prior Year - Change of Scope 2018 and/or Future Year Cost(Cashflow)
 S4 S4 New - Stand-Alone Project (Current Year Only)
 S5 S5 New (On-going or Phased Projects)

- Category Code Description**
 01 Health and Safety C01
 02 Legislated C02
 03 State of Good Repair C03
 04 Service Improvement and Enhancement C04
 05 Growth Related C05
 06 Reserved Category 1 C06
 07 Reserved Category 2 C07

Appendix 5

2018 Preliminary Capital Budget with Financing Detail

(Phase 2) 21-Toronto Zoo Sub-Project Category: 01,02,03,04,05,06,07 Type: B Sub-Project Status: S2 Type: C Sub-Project Status: S2,S3,S4,S5



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Appendix 5 - 2018 Preliminary Capital Budget with Financing Detail
Toronto Zoo
Sub-Project Summary

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2018	Financing									
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
0	<u>ZOO908560</u>	<u>Winter Zoomobile</u>												
0	1 Addition of Two Winterized Zoomobiles	01/01/2018	12/31/2019	700	0	0	0	0	0	700	0	0	0	0
	Project Sub-total:			700	0	0	0	0	0	700	0	0	0	0
1	<u>ZOO000012</u>	<u>Exhibit Refurbishment</u>												
0	24 Exhibit Refurbishment (2018)	01/01/2018	12/31/2018	250	0	0	0	0	0	0	0	0	250	0
	Project Sub-total:			250	0	0	0	0	0	0	0	0	250	0
1	<u>ZOO28</u>	<u>Building & Services Refurbishment</u>												
0	34 Building & Services Refurbishment (2018)	01/01/2018	12/31/2018	1,270	0	0	0	0	0	0	0	0	1,270	0
	Project Sub-total:			1,270	0	0	0	0	0	0	0	0	1,270	0
2	<u>ZOO000177</u>	<u>Information Systems</u>												
0	17 Information Systems (2018)	01/01/2018	12/31/2018	350	0	0	0	0	0	0	0	0	350	0
	Project Sub-total:			350	0	0	0	0	0	0	0	0	350	0
7	<u>ZOO11</u>	<u>Grounds and Visitor Improvements</u>												
0	20 Grounds and Visitor Improvements (2018)	01/01/2018	12/31/2018	1,450	0	0	0	0	0	0	0	0	1,450	0
	Project Sub-total:			1,450	0	0	0	0	0	0	0	0	1,450	0
14	<u>ZOO000021</u>	<u>Orangutan II & III: Indoor & Outdoor Exhibits</u>												
0	3 Orangutan II Outdoor Exhibit (2016-2018)	01/01/2016	12/31/2018	2,180	0	0	0	0	0	0	0	500	1,680	0
0	5 Orangutan III Outdoor Exhibit (2018)	01/01/2017	12/31/2017	1,820	0	0	0	0	0	0	0	820	1,000	0
	Project Sub-total:			4,000	0	0	0	0	0	0	0	1,320	2,680	0
Program Total:				8,020	0	0	0	0	0	700	0	1,320	6,000	0

Status Code	Description
S2	S2 Prior Year (With 2018 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2018 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07