

ZB12.3 Attachment I

TORONTO ZOO

Attachment 1

2021 OPERATING PLAN AND BUDGET

2020-09-01

(Attendance of 838,229 at 5 year Average Mix)

	EXPENDITURES \$000s	REVENUE \$000s	NET EXPENDITURES \$000s
2020 BUDGET	51,871.4	39,099.1	12,772.3
2020 In-year adjustments (Conservancy Staffing)	263.0	263.0	-
2020 OPERATING BUDGET	52,134.4	39,362.1	12,772.3
Division Salaries and Benefits (Zero based)	(31,340.5)	-	(31,340.5)
Economic Factors - Utilities	(45.3)	-	(45.3)
Economic Factors - Wildlife Nutrition	(22.5)	-	(22.5)
Economic Factors - gasoline	(50.5)	-	(50.5)
Economic Factors - Water	156.2	-	156.2
Economic Factors - Insurance	(25.8)	-	(25.8)
User Fees (Zero based)	-	(36,790.9)	36,790.9
2021 ADJUSTED BASE BUDGET	20,806.0	2,571.2	18,234.8
Base Salaries & Benefits	31,603.5	-	31,603.5
Add Back of PY Salary Savings	457.6	-	457.6
Less: Covid Salary Savings	(4,854.2)	-	(4,854.2)
sub-total: Other Base Changes	27,206.9	-	27,206.9
Prior Year revenue breakdown:			
Admission	-	16,189.6	(16,189.6)
Parking	-	3,976.5	(3,976.5)
Membership	-	4,129.9	(4,129.9)
Retail	-	2,695.0	(2,695.0)
Rides	-	1,771.7	(1,771.7)
Food Services	-	6,823.3	(6,823.3)
Education	-	957.4	(957.4)
Other	-	247.6	(247.6)
2021 BASE BUDGET PRIOR TO SERVICE CHANGES	48,012.9	39,362.1	8,650.8
Revenue changes - Non-rate (Attendance - 838,229)	(2,441.3)	(10,104.9)	7,663.5
Revenue changes - Non-rate (Membership mix)	-	48.7	(48.7)
Revenue changes - Non-rate (Education programming)	-	(800.1)	800.1
Revenue Changes - Non-rate (Other non-Attendance declines)	-	(1,569.0)	1,569.0
Economic Circumstances changes	197.4	-	197.4
sub-total: Service Level Adjustments	(2,244.0)	(12,425.3)	10,181.3
2021 BASE BUDGET	45,769.0	26,936.8	18,832.1
Enhanced services - service expansion - COVID	123.7	-	123.7
Enhanced services - service expansion - Digitization	517.1	-	517.1
sub-total: New/Enhanced Services	640.7	4.7	636.0
2021 OPERATING BUDGET (including Non-Salary Economic Factors)	46,409.7	26,941.5	19,468.2
VARIANCE FROM 2020 APPROVED BUDGET	(5,724.7)	(12,420.6)	6,695.9
	-11.0%	-31.6%	52.4%