

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.

CONTENTS

Overview

1. 10-Year Preliminary Capital Plan [5](#)
2. Issues for Discussion [18](#)

Appendices

1. 2017 Performance [24](#)
2. 2018 Preliminary Capital Budget [25](#)
3. 2018 Preliminary Capital Budget; 2019 - 2027 Capital Plan [26](#)
4. 2018 Cash Flow and Future Year Commitments [30](#)
5. 2018 Preliminary Capital Budget with Financing Detail [33](#)
6. Reserve / Reserve Fund Review N/A

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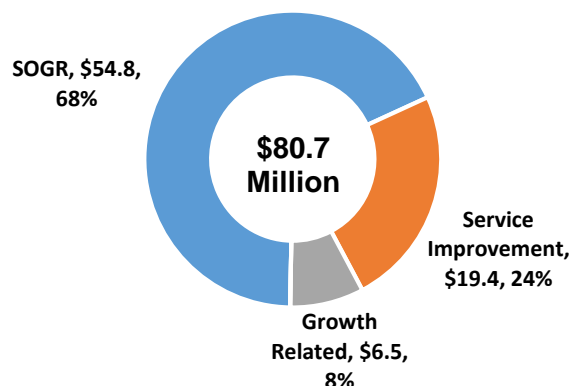
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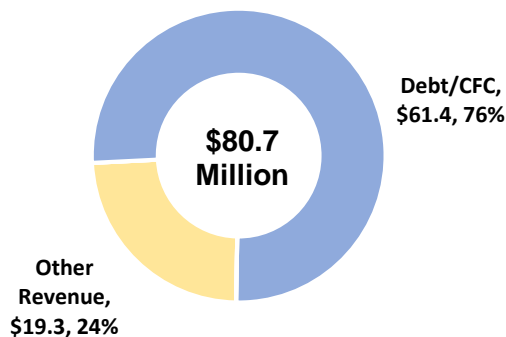
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CAPITAL SPENDING AND FINANCING

2018 - 2027 Preliminary Capital Budget and Plan By Project Category



By Funding Source



Where the money goes:

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.

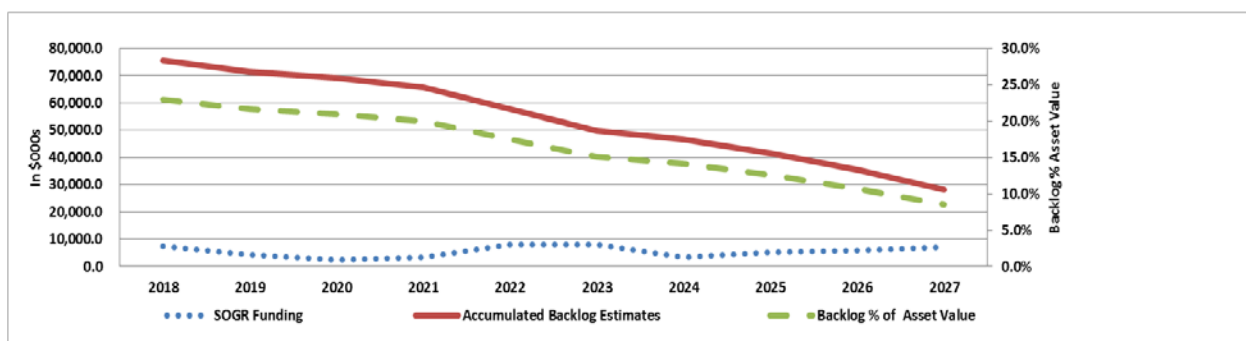
Where the money comes from:

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.

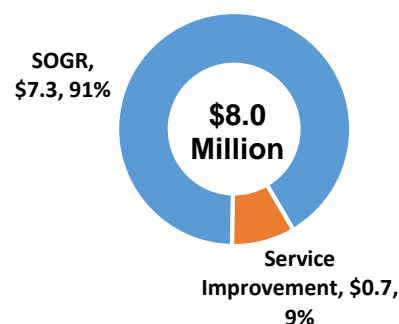


OUR KEY ISSUES & PRIORITY ACTIONS

- **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

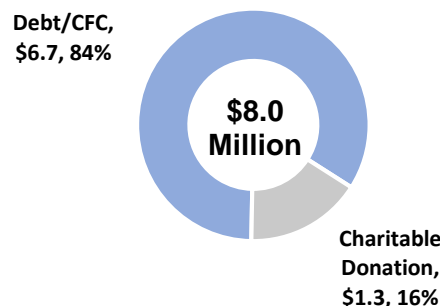


2018 CAPITAL BUDGET HIGHLIGHTS

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

Table 1a
10-Year Capital Plan
2018 Preliminary Capital Budget and 2019 - 2022 Capital Plan

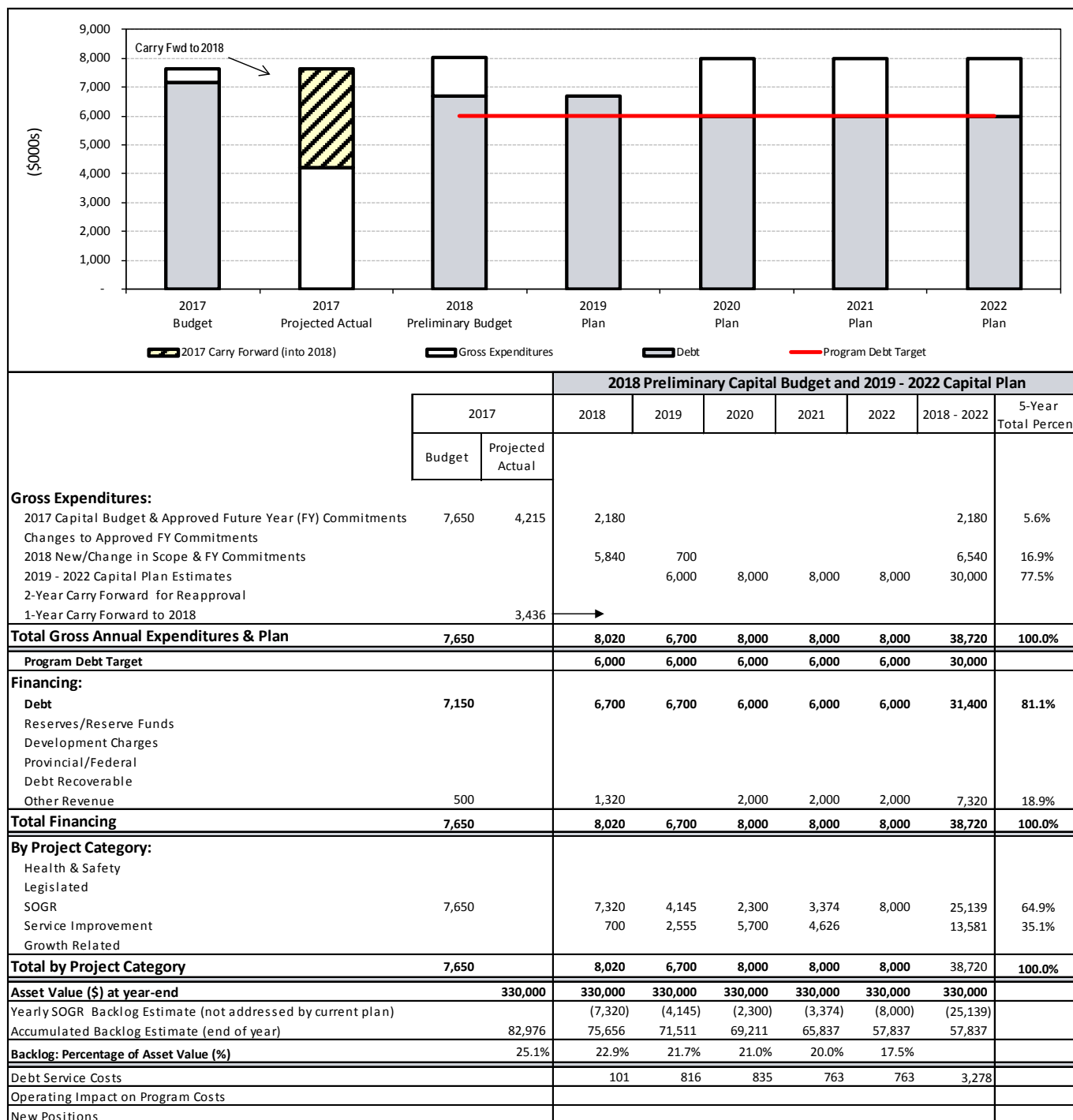
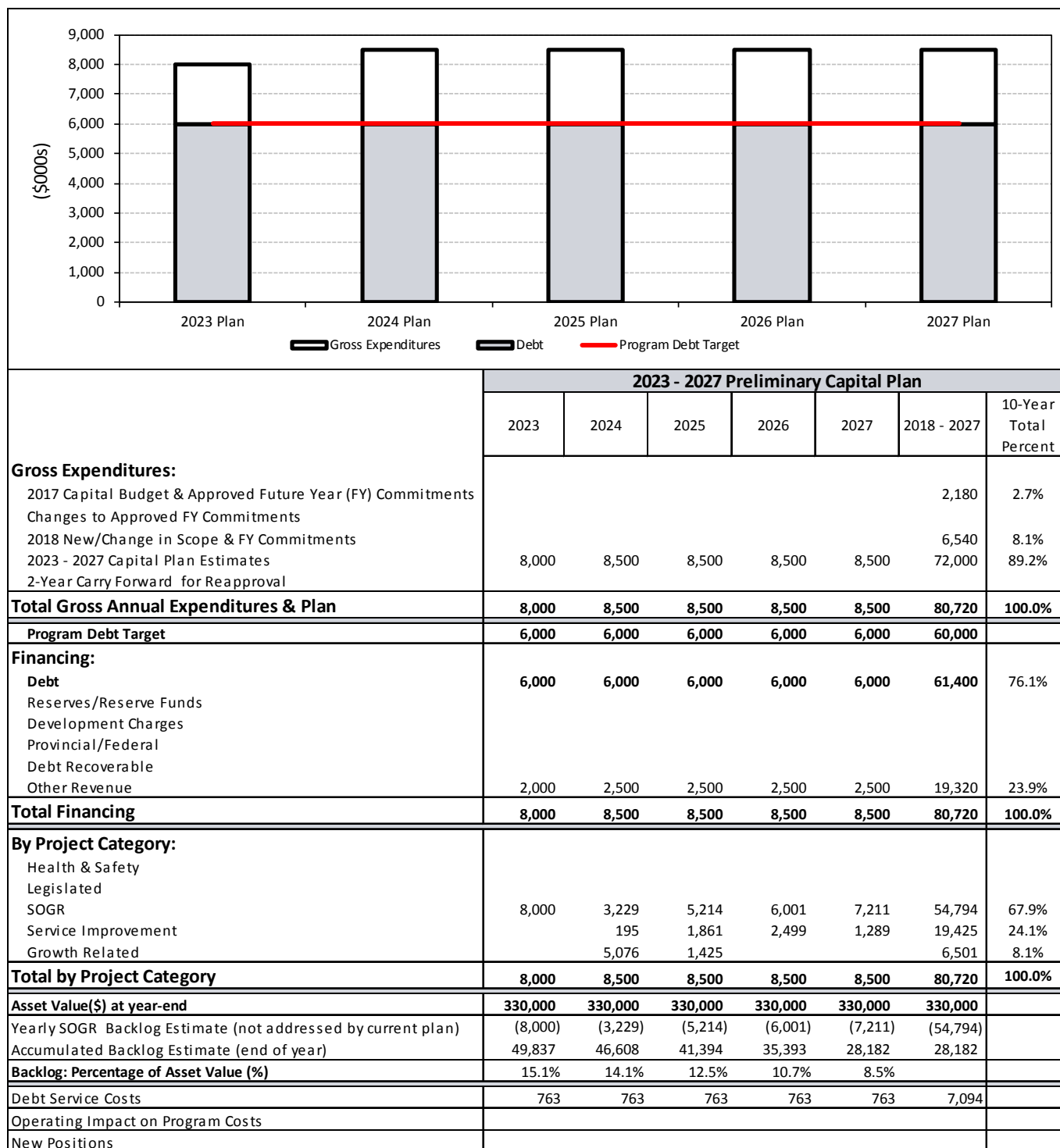


Table 1b
10-Year Capital Plan
2023 - 2027 Preliminary Capital Plan

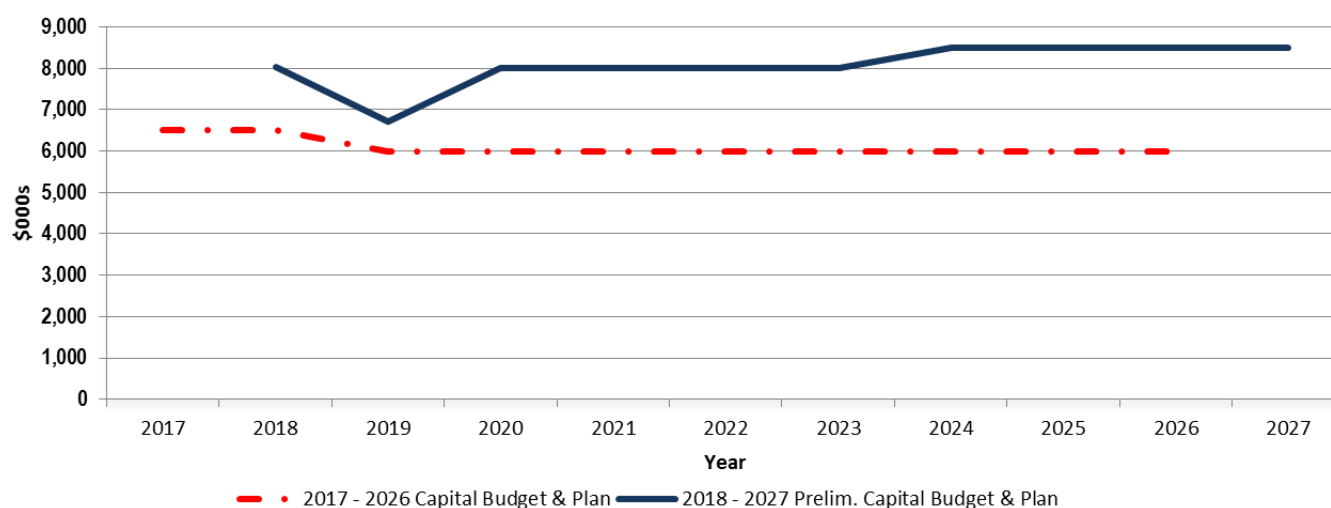


Key Changes to the 2017 - 2026 Approved Capital Plan

The 2018 Preliminary Capital Budget and the 2019 - 2027 Preliminary Capital Plan reflects an increase of \$19.720 million in capital funding from the 2017 - 2026 Approved Capital Plan.

The chart and table below provide a breakdown of the \$19.720 million or 32.3% increase in the Capital Program on an annual basis from 2017 - 2027.

Chart 1
Changes to the 2017 - 2026 Approved Capital Plan (In \$000s)



(\$000s)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	10-Year Total
2017 - 2026	6,500	6,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		61,000
2018 - 2027		8,020	6,700	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500	80,720
Change %		23.4%	11.7%	33.3%	33.3%	33.3%	33.3%	41.7%	41.7%	41.7%		32.3%
Change \$		1,520	700	2,000	2,000	2,000	2,000	2,500	2,500	2,500		19,720

As made evident in Chart 1 above, the \$19.720 million increase to the 10-Year Capital Plan was informed by the new Master Plan for the Toronto Zoo which identified additional resources needed to enhance its services and support the wildlife conservation initiatives through such capital projects as the *Welcome Area Redesign* (\$13.785 million), *Winter Zoomobile Vehicle* purchases (\$1.400 million), *Wilderness North/Canadian Pavilion* (\$12.521 million), and *Tropical Americas Gallery* (\$6.211 million).

The Capital Program also includes a changed scope of work for the Orangutan Exhibit in 2018. The approved scope of work focused on indoor rehabilitation and animal enrichment which now has been extended to include construction of a seasonal Outdoor Exhibit to improve the quality of life and behaviour of the Orangutans (\$4.000 million).

As reflected in Table 2 on the following page, changes to the 2017 - 2026 Approved Capital Plan, specifically the \$17.720 million increase in capital funding over the nine common years of the Capital Plans (2018 – 2026) arise from the recalibration of its 10-Year Preliminary Capital Plan to prioritize AODA compliance by 2024 and reflect the new priorities of the Zoo informed by the 2016 Master Plan.

A summary of project changes for the years 2018 - 2026 totalling \$17.720 million are provided in Table 2 below:

Table 2
Summary of Project Changes (In \$000s)

\$000s	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2026 Total
2017 - 2026 Capital Budget & Plan	6,500	6,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		54,500
2018 - 2027 Preliminary Capital Budget & Plan		8,020	6,700	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500	72,220
Capital Budget & Plan Changes (2018 - 2026)		1,520	700	2,000	2,000	2,000	2,000	2,500	2,500	2,500		17,720

	Total Project Cost	2018	2019	2020	2021	2022	2023	2024	2025	2026	2018 - 2026	2027	Revised Total Project Cost
Changes to Previously Approved Projects' Future Year Commitments													
Exhibit Refurbishment		(600)	(150)	(250)		(200)	(500)	(50)	(50)	(50)	(1,850)	350	
Information Systems								100	150	100	350	400	
Grounds and Visitor Improvements		600	(150)	(250)		(200)	(500)	(50)	(50)	(50)	(650)	350	
Building & Services Refurbishment			(150)	250	340	(690)	(555)	(437)	47		(1,195)	1,400	
Total Changes to Previously Approved Commitments			(450)	(250)	340	(1,090)	(1,555)	(437)	97		(3,345)	2,500	
Changes to Previously Planned Project Estimates													
Educational Development	6,000								(3,000)	(3,000)	(6,000)		-
Hippo House and Exhibit Refurbishment	9,000		(700)	(1,250)	(4,150)	(2,900)					(9,000)		-
Breeding/Holding Facility	3,214						(1,000)	(2,214)			(3,214)		-
Gorilla II: Outdoor Display	3,000					(350)	(1,929)	(721)			(3,000)		-
Total Changes to Previously Approved Plan Estimates			(700)	(1,250)	(4,150)	(3,250)	(2,929)	(2,935)	(3,000)	(3,000)	(21,214)		
New to the 10-Year Capital Plan													
Orangutan II & III: Indoor & Outdoor Exhibits	9,280	820	(2,900)	(2,200)							(4,280)		5,000
Welcome Area Redesign	13,785				1,184	6,340	6,261				13,785		13,785
Winter Accessibility and Zoomobile Improvements	1,855		1,855								1,855		1,855
Ravens Roost	6,501							5,076	1,425		6,501		6,501
Wilderness North / Canadian Pavilion	12,521		2,195	5,700	4,626						12,521		12,521
Oceania Pavilion	2,695								1,194	1,501	2,695		2,695
Discovery Zone Refurbishment	4,979						223	796	2,784	1,176	4,979		4,979
Rhino Ridge	2,612									1,323	1,323	1,289	2,612
Winter Zoomobile Vehicles	1,400	700	700								1,400		1,400
Tropical Americas Gallery	6,211									1,500	1,500	4,711	6,211
Total New		1,520	1,850	3,500	5,810	6,340	6,484	5,872	5,403	5,500	42,279	6,000	52,559
Total Changes		1,520	700	2,000	2,000	2,000	2,000	2,500	2,500	2,500	17,720	8,500	52,559

Significant Capital Project Changes in Toronto Zoo:

Cash flow funding for the following previously approved capital projects have been revised to reflect changed scope of work for the Orangutan Outdoor Exhibit construction and minor adjustments to the annual maintenance projects which now reflects historical spending rates and future needs.

Changes to Previously Approved Projects' Future Year Commitments

- *Annual State of Good Repair projects* – The cash flows funding over the 10-Year period for four of its annual maintenance and refurbishment projects have been recalculated to reflect changing requirements of maintaining the Zoo facilities as updated in the new 2016 Master Plan. These projects include *Information Systems*, *Exhibit Refurbishment*, *Grounds & Visitor Improvements*, and *Building & Services Refurbishment*.

Changes to Previously Planned Project Estimates

- *Educational Development, Hippo House and Exhibit Refurbishment, Breeding/Holding Facility, and Gorilla Outdoor Display projects* – These projects have been removed from the Zoo's approved 10-Year Capital Plan as they do not align with the new strategic direction of the Zoo. Instead, the debt funding has been reallocated to new initiatives as detailed below.

New to the 10-Year Preliminary Capital Plan

The following capital projects are new to the 10-Year Capital Plan:

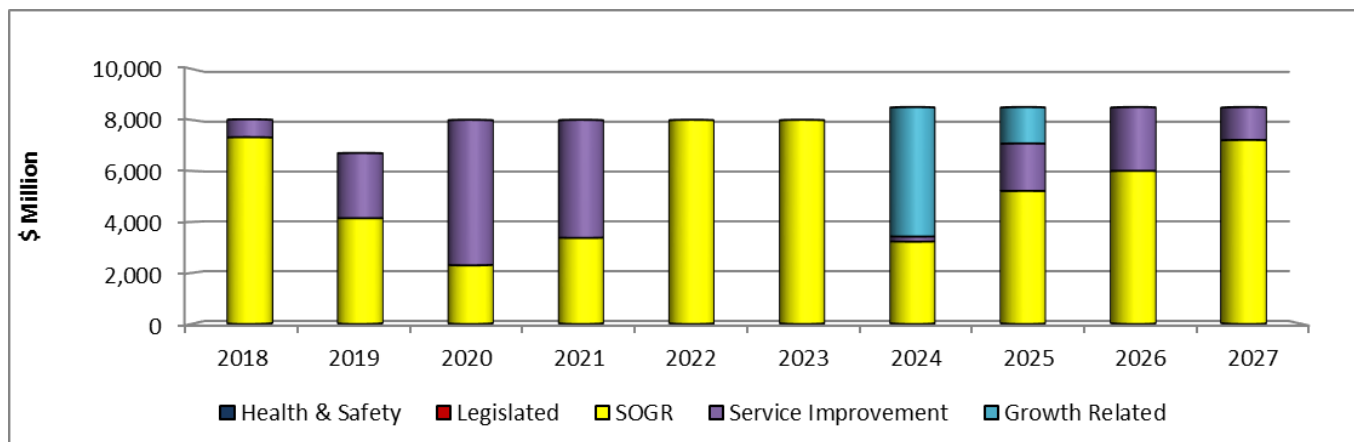
- *Orangutan II & III Outdoor Exhibit project* – The approved scope of work has been revised to include the construction of a new outdoor living space for the Orangutans as the final phase of this project. This seasonal outdoor exhibit will enrich the behaviour and overall health of the Orangutans.
- *Welcome Area Redesign* – This project addresses the Zoo's Arrival / Departure Plaza, the Entry Plaza, the Orientation Plaza, Entrance Gift Shop, and Zoomobile Entrance stop.
 - The *Arrival Plaza* will take on the communal role of "Zoo guest" where the visitors' pathfinding experience will be significantly improved.
 - The *Entry Plaza* will also be improved and act as an information desk to greet the visitors with the Zoo's daily activities and ticket information. The featured amenities are washrooms, ticket sales and information booth, a restaurant with an outdoor deck, gift shop and rental facilities, and a second floor rentable event centre.
 - The *Orientation Plaza* will be placed just beyond the ticket-taking gateway and will act as the 'starting-point' for all visitors' day at the Zoo, where the visitors can be informed of the location of each exhibits, learn about the Zoo's special programmes, and be greeted by the Zoo's volunteers and guides.
 - *Entrance Gift Shop* will replace the previous temporary structure called Greenhouse Gift Shop to expand the revenue sources available to the Zoo to meet its needs, and offer an enhanced visitor experience at entry and exit.
 - *Zoomobile Entrance Stop* will provide visitors with quick access to the Zoo or as the final stop when departing the Zoo.
- *Winter Accessibility and Zoomobile Improvements* – The purpose of this project is to create a new winter Zoomobile route which will cover the core Zoo areas suited for the winter zoomobile operations, and upgrade the current ramp to the Indo-Malaya Pavilion to the Africa Pavilion for better accessibility for those who are disabled.
- *Wilderness North / Canadian Pavilion* – The purpose of this project is to draw attention to Canada's species at risk and highlight those conservation programs to preserve and save these species. For optimal integration of the exhibits of these at-risk species, the Canadian Pavilion should be constructed with the Wilderness North simultaneously, which is submitted as unmet needs. Wilderness North will support and showcase premier Canadian species which is part of the 2016 Master Plan.
 - There are AODA compliance components in the Canadian Pavilion project.
- *Oceania Pavilion* – The new Oceania Pavilion will replace the aged Indo-Malaya Pavilion that was constructed in 1974 and has only had one major renovation during 1992. Ongoing maintenance budgets provided for supporting the health and safety requirements of the facility however, it is now past due its replacement cycle.
- *Tropical Americas* – The existing Americas Pavilion and exhibits will be renovated to provide full accessibility and address energy efficiency, as well as supporting the conservation efforts of those species that have an evolutionary or seasonal migratory relationship with Canada. It will be another indoor and climate-mediated space/exhibit for the visitors.
- *Rhino Ridge* – The purpose of this project is to redevelop and expand the existing White Rhino habitat area for providing extra space to the Rhinos and promote greater enrichment and interaction with other animals by including the family of Asian small-clawed otters.

- *Ravens Roost* – This 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.

2018 – 2027 Preliminary Capital Plan

Chart 2

2018 – 2027 Preliminary Capital Plan by Project Category (In \$000s)



As illustrated in Chart 2 above, the 10-Year Preliminary Capital Plan for Toronto Zoo of \$80.720 million provides 67.9% funding for State of Good Repair (SOGR) projects as priorities and 24.1% for Service Improvement projects. One Growth Related project represents the remaining 8.1% of projects over the 10-year period.

- State of Good Repair projects include refurbishment and maintenance work for the Zoo's exhibits, buildings, the information technology systems, and the visitor centre. Other SOGR projects include redesign of the existing Welcome Area to improve the overall guest and visitor orientation experience, refurbishment of the indoors and construction of a new seasonal outdoor exhibit for the Orangutans, and initiating the design phase of the *Wilderness North/Canadian Pavilion*, *Oceania Pavilion*, and *Tropical Americas Gallery* projects.
 - The *Wilderness North/Canadian Pavilion* and *Winter Accessibility and Zoomobile Improvements* projects include debt funding to address outstanding AODA deficiencies.
- A significant level of cash flow funding, \$19.425 million, has been dedicated to Service Improvement projects to fund the purchase of two new winter-friendly zoomobile vehicles which the visitors can access the zoomobile service year-round. In addition, the existing Rhino Exhibit area will be expanded to improve the living conditions of the African Rhinos, and the Discovery Zone will be refurbished to expand the water play area and enable more year-round nature based programs.
- A Growth Related *Ravens Roost* project is allocated \$6.501 million to improve the Carolinian Forest experience for the visitors. The new "Ravens Roost" will become a year-round program offering to families and small groups to learn more about the Zoo's wildlife conservation efforts and the dynamics of the surrounding natural environment of the Zoo.
- The first five years of the 10-Year Capital Plan focuses on the Orangutan exhibit work, redesign of the Welcome Area, the zoomobile program enhancements, and Wilderness North/Canadian Pavilion's design and construction work, while the second five years prioritizes those initiatives identified as part of the 2016 Master Plan which includes the Discovery Zone refurbishment, expansion of the Rhino Ridge, and the Ravens Roost projects.

Table 3 below details all capital projects, by category, included in the 2018 - 2027 Preliminary Capital Budget and Plan for Toronto Zoo:

Table 3
2018 - 2027 Capital Plan by Project Category (In \$000s)

	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2018 - 2027 Total	Total Project Cost
Total Expenditures by Category												
State of Good Repair												
<i>Exhibit Refurbishment</i>	250	250	350	350	250	100	550	550	550	350	3,550	N/A
<i>Orangutan II & III: Indoor & Outdoor Exhibits</i>	4,000										4,000	5,000
<i>Information Systems</i>	350	300	350	250	350	300	400	450	400	400	3,550	N/A
<i>Grounds and Visitor Improvements</i>	1,450	250	350	350	250	100	550	550	550	350	4,750	N/A
<i>Building & Services Refurbishment</i>	1,270	1,150	1,250	1,240	810	1,016	1,128	1,547	1,500	1,400	12,311	N/A
<i>Welcome Area Redesign</i>				1,184	6,340	6,261					13,785	13,785
<i>Wilderness North / Canadian Pavilion</i>		2,195									2,195	2,195
<i>Discovery Zone Refurbishment</i>						223	601	923			1,747	1,747
<i>Oceania Pavilion</i>								1,194	1,501		2,695	2,695
<i>Tropical Americas Gallery</i>									1,500	4,711	6,211	6,211
Sub-Total	7,320	4,145	2,300	3,374	8,000	8,000	3,229	5,214	6,001	7,211	54,794	31,633
Service Improvements												
<i>Winter Accessibility and Zoomobile Improvements</i>		1,855									1,855	1,855
<i>Wilderness North / Canadian Pavilion</i>			5,700	4,626							10,326	10,326
<i>Discovery Zone Refurbishment</i>							195	1,861	1,176		3,232	3,232
<i>Winter Zoomobile Vehicles</i>	700	700									1,400	1,400
<i>Rhino Ridge</i>									1,323	1,289	2,612	2,612
Sub-Total	700	2,555	5,700	4,626			195	1,861	2,499	1,289	19,425	19,425
Growth Related												
<i>Ravens Roost</i>							5,076	1,425			6,501	6,501
Sub-Total							5,076	1,425			6,501	6,501
Total Expenditures by Category (excluding carry forward)	8,020	6,700	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500	80,720	57,559

2018 - 2027 Capital Projects

The 10-Year Preliminary Capital Plan is in keeping with Toronto Zoo's new Master Plan which reflects a balance of modernization, transformation, and innovation capital projects to drive growth, improve conservation and science efforts, and better serve the public as one of the leading Zoo's in North America.

State of Good Repair (SOGR)

- SOGR projects account for \$54.794 million or 67.9% of the total 10-Year Preliminary Capital Plan's investments.
- The 10-Year Preliminary Capital Plan incorporates a new investment of \$28.453 million dedicated to various SOGR projects that focus on the required capital maintenance, comprised of the following projects:
 - *Orangutan III Outdoor Exhibit (\$1.820 million);*
 - *Welcome Area Redesign (\$13.785 million);*
 - *Wilderness North/Canadian Pavilion (\$2.195 million);*
 - *Oceania Pavilion (\$2.695 million);*
 - *Discovery Zone Refurbishment (\$1.747 million); and*
 - *Tropical Americas Gallery (\$6.211 million).*

Service Improvements

- Service Improvement projects amount to \$19.425 million or 24.1% of the total 10-Year Preliminary Capital Plan's expenditures.
 - *Winter Accessibility and Zoomobile Improvements (\$1.855 million)* – A new winter Zoomobile route will be added to cover the core Zoo areas during the winter season allowing the public to visit the Zoo exhibits without walking in inclement winter conditions. In addition, the current ramp to the Indo-Malaya Pavilion to the Africa Pavilion will be upgraded for better accessibility in accordance with the Accessibility for Ontarians with Disabilities Act.
 - *Winter Zoomobile Vehicles (\$1.400 million)* – Two additional winter-friendly zoomobile vehicles will be purchased effectively transforming the existing Zoomobile operations to a year-round program.
 - *Wilderness North/Canadian Pavilion (\$10.326 million)* – This project includes the construction phase for which the purpose of this project is to draw attention to Canada's species at risk and save these species through the conservation programs. The Wilderness North also includes the AODA compliance element.
 - *Discovery Zone Refurbishment (\$3.232 million)* – The Discovery Zone refurbishment work include expansion of the water play area for the benefit of the parents, caregivers, and the program and seasonal animals. The Kids Discovery Indoor Play will also be added as a play and learning space for young children as well as a gathering space for the parents.
 - *Rhino Ridge (\$2.612 million)* – This project includes redevelopment of the existing White Rhino habitat to include more area as well as a family of Asian small-clawed otters as part of a mixed species exhibit.

Growth Related

- The *Ravens Roost* Growth Related project totals \$6.501 million or 8.1% of the total 10-Year Preliminary Capital Plan's expenditures. This project will offer learning opportunities to the visitors about the surrounding natural environment and Toronto Zoo's current and future wildlife conservation efforts.

2018 Preliminary Capital Budget and Future Year Commitments

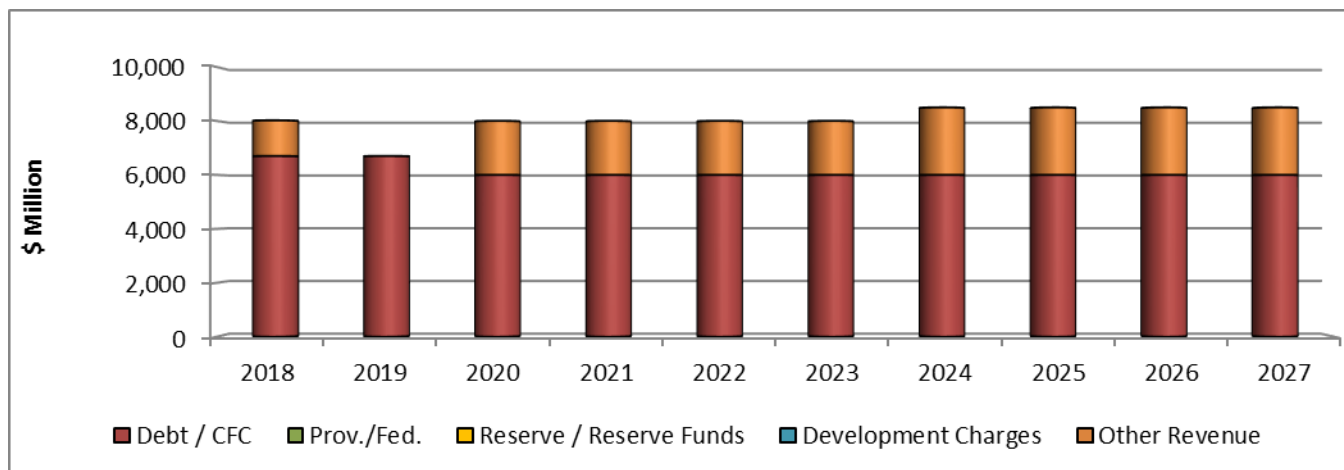
Included as a sub-set of the 10-Year Capital Plan is the 2018 Preliminary Capital Budget and Future Year Commitments, which consists of 2018 and future year cash flow funding estimates for projects previously approved by Council; adjustments (Scope Change) to those previously approved projects; as well as new projects which collectively, require Council approval to begin, continue or complete capital work.

Table 3a below lists the capital projects by project category to be funded by the 2018 Preliminary Capital Budget and associated Future Year Commitments for Toronto Zoo:

Table 3a
2018 Cash Flow & Future Year Commitments (In \$000s)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total 2018 Cash Flow & FY Commits
Expenditures:											
Previously Approved											
<i>Orangutan II Outdoor Exhibit (2016-2018)</i>	2,180										2,180
Subtotal	2,180										2,180
Change in Scope											
<i>Orangutan III Outdoor Exhibit (2018)</i>	1,820										1,820
Subtotal	1,820										1,820
New w/Future Year											
<i>Exhibit Refurbishment</i>	250										250
<i>Information Systems</i>	350										350
<i>Grounds and Visitor Improvements</i>	1,450										1,450
<i>Building and Services Refurbishments</i>	1,270										1,270
<i>Winter Zoomobile Vehicles</i>	700	700									1,400
Subtotal	4,020	700									4,720
Total Expenditure	8,020	700									8,720
Financing:											
Debt/CFC	6,700	700									7,400
Debt Recoverable											
Other	1,320										1,320
Reserves/Res Funds											
Development Charges											
Provincial/Federal											
Total Financing	8,020	700									8,720

Chart 3
2018 – 2027 Preliminary Capital Plan by Funding Source (In \$000s)

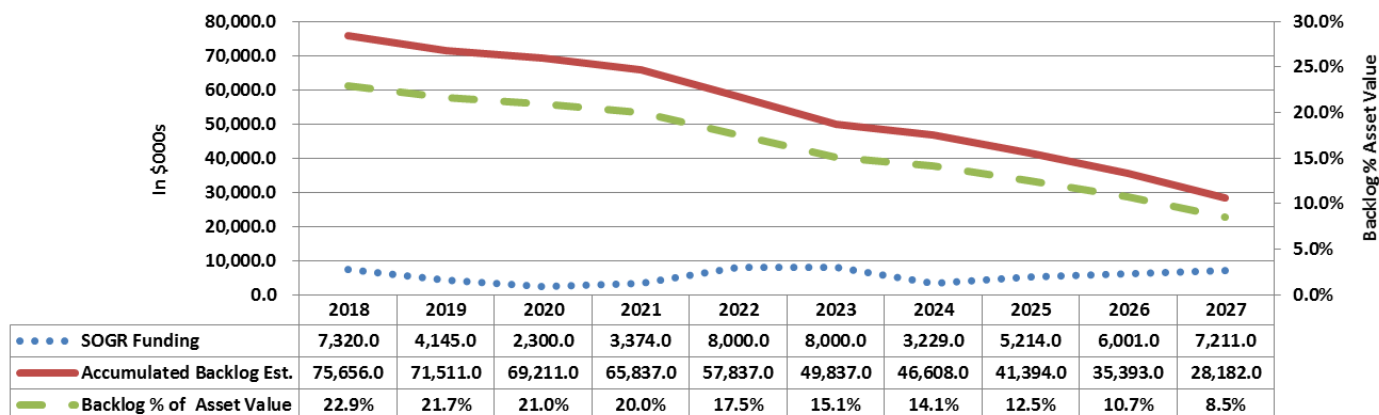


The 10-Year Preliminary Capital Plan of \$80.720 million will be financed by the following sources:

- Debt accounts for \$61.4 million or 76.1% of the financing over the 10-year period. The debt funding exceeds the 10-year debt affordability guidelines of \$60.0 million allocated to Toronto Zoo, by \$1.4 million.
 - The following SOGR, Service Improvements, and Growth Related projects are funded solely by debt:
 - Annual Refurbishment and Maintenance projects (\$24.161 million) including:
 - o Exhibit Refurbishment (\$3.550 million),
 - o Information Systems (\$3.550 million),
 - o Grounds and Visitor Improvements (\$4.750 million),
 - o Building and Services Refurbishment (\$12.311 million),
 - Winter Accessibility and Zoomobile Improvements and Winter Zoomobile Vehicle purchases (\$3.255 million)
 - Rhino Ridge (\$2.612 million)
- Third party contributions and donations from a charitable organization account for \$19.320 million or 23.9%.
 - The following projects are funded by a mix of debt and donations:
 - Orangutan Outdoor Exhibit (\$4.000 million - \$2.680 million debt & \$1.320 million donations)
 - Welcome Area Redesign (\$13.785 million - \$10.008 million debt & \$3.777 million donations)
 - Ravens Roost (\$6.501 million - \$3.470 million debt & \$3.031 million donations)
 - Wilderness North/Canadian Pavilion (\$12.521 million - \$8.521 million debt & \$4.000 million donations)
 - Oceania Pavilion (\$2.695 million donations)
 - Discovery Zone Refurbishment (\$4.979 million - \$3.981 million debt & \$0.998 million donations)
 - Tropical Americas Gallery (\$6.211 million - \$2.712 million debt & \$3.499 million donations)

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

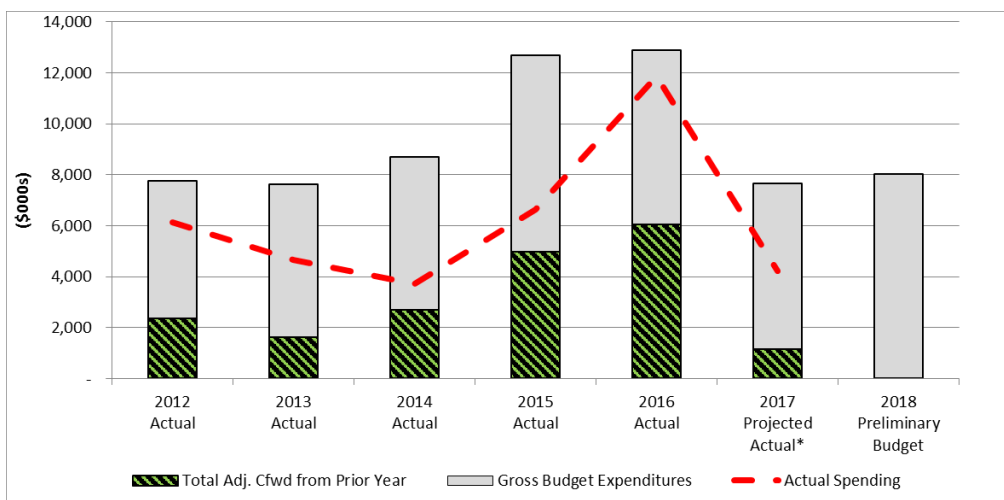
Review of Capital Projects and Spending

- 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			8,783.0	9,751.0	932.0				11,588.0	12,663.0
<i>Wilderness North - Construction</i>	19,466.0		19,466.0					2,550.0	2,549.0				
<i>Welcome Area Redesign - Phase B</i>	5,099.0		5,099.0							398.0	329.0		
<i>Carolinian Forest Boardwalk</i>	727.0		727.0										
<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											1,500	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

Appendix 3

2018 Preliminary Capital Budget; 2019 - 2027 Capital Plan

Report Phase 2 - Program 21 Toronto Zoo Program Phase 2 Sub-Project Category 01,02,03,04,05,06,07 Part B Sub-Project Status S2,S5,S6 Part C Sub-Project Status S2,S3,S4

CITY OF TORONTO

Gross Expenditures (\$000's)

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

Toronto Zoo

Sub-Project No. 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>																											
1	22	Exhibit Refurbishment (2019 - 2027)				CW	S6	03	0	250	350	350	250	1,200	2,100	3,300	0	0	0	0	0	0	0	0	3,300	0	3,300
0	24	Exhibit Refurbishment (2018)				CW	S4	03	250	0	0	0	0	250	0	250	0	0	0	0	0	0	0	250	0	250	
Sub-total							250	250	350	350	250	1,450	2,100	3,550	0	0	0	0	0	0	0	0	0	3,550	0	3,550	
<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	500	1,680	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	820	1,000	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	4,000		
<u>ZOO000177 Information Systems</u>																											
1	8	Information Systems (2019-2027)				CW	S6	03	0	300	350	250	350	1,250	1,950	3,200	0	0	0	0	0	0	0	3,200	0	3,200	
0	17	Information Systems (2018)				CW	S4	03	350	0	0	0	0	350	0	350	0	0	0	0	0	0	350	0	350		
Sub-total							350	300	350	250	350	1,600	1,950	3,550	0	0	0	0	0	0	0	0	0	3,550	0	3,550	
<u>ZOO11 Grounds and Visitor Improvements</u>																											
1	13	Ground and Visitors Imptovements (2019 to 2027)				CW	S6	03	0	250	350	350	250	1,200	2,100	3,300	0	0	0	0	0	0	3,300	0	3,300		
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	1,450	0	1,450		
Sub-total							1,450	250	350	350	250	2,650	2,100	4,750	0	0	0	0	0	0	0	0	4,750	0	4,750		
<u>ZOO28 Building & Services Refurbishment</u>																											
0	33	Building & Services Refurbishment (2019-2027)				CW	S6	03	0	1,150	1,250	1,240	810	4,450	6,591	11,041	0	0	0	0	0	0	11,041	0	11,041		
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	1,270	0	1,270		
Sub-total							1,270	1,150	1,250	1,240	810	5,720	6,591	12,311	0	0	0	0	0	0	0	0	12,311	0	12,311		
<u>ZOO908407 Welcome Area Redesign</u>																											
0	1	Welcome Area - Design				CW	S6	03	0	0	0	1,184	704	1,888	0	1,888	0	0	0	0	0	0	1,888	0	1,888		
0	2	Welcome Area - Phase A Construction				CW	S6	03	0	0	0	0	5,636	5,636	6,261	11,897	0	0	0	0	0	3,777	8,120	0	11,897		
Sub-total							0	0	0	1,184	6,340	7,524	6,261	13,785	0	0	0	0	0	0	0	3,777	10,008	0	13,785		
<u>ZOO908523 Winter Accessibility and Zoomobile Improvement:</u>																											
0	1	Winter Accessibility and Zoomo Improvements (2019)				CW	S6	04	0	1,855	0	0	0	1,855	0	1,855	0	0	0	0	0	0	1,855	0	1,855		
Sub-total							0	1,855	0	0	0	1,855	0	1,855	0	0	0	0	0	0	0	0	1,855	0	1,855		

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							Current and Future Year Cash Flow Commitments Financed By													
Sub-Project No.	Project Name	Priority	SubProj No.	Sub-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	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<u>ZOO908524 Ravens Roost</u>																											
0	1			Ravens Roost	CW	S6	05	0	0	0	0	0	0	6,501	6,501	0	0	0	0	0	0	0	3,031	3,470	0	6,501	
Sub-total								0	0	0	0	0	0	6,501	6,501	0	0	0	0	0	0	0	0	3,031	3,470	0	6,501
<u>ZOO908525 Wilderness North/Canadian Pavilion</u>																											
0	1			Wilderness North/CAD Pavilion - Design	CW	S6	03	0	2,195	0	0	0	2,195	0	2,195	0	0	0	0	0	0	0	0	2,195	0	2,195	
0	3			Canadian Pavilion - Construction (2020-2021)	CW	S6	04	0	0	5,700	4,626	0	10,326	0	10,326	0	0	0	0	0	0	0	4,000	6,326	0	10,326	
Sub-total								0	2,195	5,700	4,626	0	12,521	0	12,521	0	0	0	0	0	0	0	0	4,000	8,521	0	12,521
<u>ZOO908527 Oceania Pavilion</u>																											
0	1			Oceania Pavilion - Design	CW	S6	03	0	0	0	0	0	0	2,695	2,695	0	0	0	0	0	0	0	2,695	0	0	2,695	
Sub-total								0	0	0	0	0	0	2,695	2,695	0	0	0	0	0	0	0	0	2,695	0	0	2,695
<u>ZOO908528 Discovery Zone Refurbishment</u>																											
0	1			Wildlife Program Improvements	CW	S6	03	0	0	0	0	0	0	1,747	1,747	0	0	0	0	0	0	0	223	1,524	0	1,747	
0	2			Water Play Expansion	CW	S6	04	0	0	0	0	0	0	390	390	0	0	0	0	0	0	0	0	390	0	390	
0	3			4-Season Play & Programs	CW	S6	04	0	0	0	0	0	0	2,842	2,842	0	0	0	0	0	0	0	775	2,067	0	2,842	
Sub-total								0	0	0	0	0	0	4,979	4,979	0	0	0	0	0	0	0	0	998	3,981	0	4,979
<u>ZOO908531 Rhino Ridge</u>																											
0	1			Rhino Ridge	44	S6	04	0	0	0	0	0	0	2,612	2,612	0	0	0	0	0	0	0	0	2,612	0	2,612	
Sub-total								0	0	0	0	0	0	2,612	2,612	0	0	0	0	0	0	0	0	0	2,612	0	2,612
<u>ZOO908532 Tropical Americas Gallery</u>																											
0	1			Tropical Americas Gallery - Design	CW	S6	03	0	0	0	0	0	0	421	421	0	0	0	0	0	0	0	0	421	0	421	
0	2			Tropical Americas Gallery - Construction	CW	S6	03	0	0	0	0	0	0	5,790	5,790	0	0	0	0	0	0	0	3,499	2,291	0	5,790	
Sub-total								0	0	0	0	0	0	6,211	6,211	0	0	0	0	0	0	0	0	3,499	2,712	0	6,211
<u>ZOO908560 Winter Zoomobile</u>																											
0	1				CW	S4	04	700	700	0	0	0	1,400	0	1,400	0	0	0	0	0	1,400	0	0	0	0	1,400	
Sub-total								700	700	0	0	0	1,400	0	1,400	0	0	0	0	0	0	1,400	0	0	0	0	1,400
Total Program Expenditure								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	

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	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Priority	SubProj No.	Sub-project Name																				
Financed By:																						
Capital from Current					700	700	0	0	0	1,400	0	1,400	0	0	0	0	0	1,400	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	0	19,320	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	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

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

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4 - 2018 Cash Flow and Future Year Commitments

Toronto Zoo						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
Sub- Priority	Project No. SubProj No.	Project Name Sub-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	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	250	0	250
		Sub-total				250	0	0	0	0	250	0	250	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	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	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	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	350	0	350
		Sub-total				350	0	0	0	0	350	0	350	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	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	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	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	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	0	1,400	0	0	0	0	1,400
		Sub-total				700	700	0	0	0	1,400	0	1,400	0	0	0	0	0	1,400	0	0	0	0	1,400
Total Program Expenditure						8,020	700	0	0	0	8,720	0	8,720	0	0	0	0	0	1,400	0	1,320	6,000	0	8,720

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4 - 2018 Cash Flow and Future Year Commitments

Toronto Zoo						Current and Future Year Cash Flow Commitments and Estimates							Current and Future Year Cash Flow Commitments and Estimates Financed By											
Sub- Priority	Project No. SubProj No.	Project Name Sub-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	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	0	1,400	0	0	0	0	1,400
		Other2 (External)				1,320	0	0	0	0	1,320	0	1,320	0	0	0	0	0	0	0	1,320	0	1,320	
		Debt				6,000	0	0	0	0	6,000	0	6,000	0	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	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



CITY OF TORONTO

Appendix 5 - 2018 Preliminary Capital Budget with Financing Detail

Toronto Zoo
Sub-Project Summary

Project/Financing

Priority Project Project Name

Project/Financing					2018	Financing									
Priority	Project	Project Name	Start Date	Completion Date	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