

# 2021 Program Summary

## Toronto Zoo

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### Description

Canada's premiere Zoo and a leading conservation organization, the Toronto Zoo hosted over 1.2 million guests in 2019 and is home to approximately 5,000 animals, representing almost 400 species and surrounded by Canada's new Rouge National Urban Park. The Zoo is open year-round and is divided into seven zoogeographic regions and boasts over 10 kilometers of walking trails. The Zoo also includes gift shops, animal exhibits, rides, zipline and canopy tour, food services and guest services. Toronto Zoo has stewardship over buildings, infrastructure, natural resource assets, and the wildlife population.

### Why We Do It

**Toronto Zoo mission is connecting people, animals and conservation science to fight extinction. One of the largest tourist sites in the City, employing 700 FT/PT staff and 500 volunteers while serving as a significant economic driver in the east end of the City.**

*The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.*

### What Service We Provide

#### **Zoo Visitor Services**

**Who We Serve:** Community groups, schools and school boards, tour groups, tourists

**What We Deliver:** Educational programming, connections with nature and wildlife, engaging experiences

**How Much Resources (gross operating budget):** \$29.0 million

#### **Zoo Fundraising and Strategic Partnerships**

**Who We Serve:** Toronto Zoo Wildlife Conservancy

**What We Deliver:** Seconded unionized employees to the Conservancy for their fundraising initiatives benefiting the Toronto Zoo

**How Much Resources (gross operating budget):** \$0.3 million

#### **Zoo Conservation & Science**

**Who We Serve:** Schools, Post-secondary educational institutions, educators and scientists, wildlife researchers and societies, zoological institutions, accrediting bodies.

**What We Deliver:** Conservation breeding and reintroduction programs, conservation research programs, reproductive services – our Biodiversity Insurance policy

**How Much Resources (gross operating budget):** \$17.1 million

## Budget at a Glance\*

### 2021 OPERATING BUDGET

\$ Millions	2021	2022	2023
Revenues	\$27.0	\$31.8	\$38.6
Gross Expenditures	\$46.4	\$51.2	\$54.4
Net Expenditures	\$19.4	\$19.3	\$15.8
Approved Positions	404.2	404.2	404.2

### 2021 - 2030 10-YEAR CAPITAL PLAN

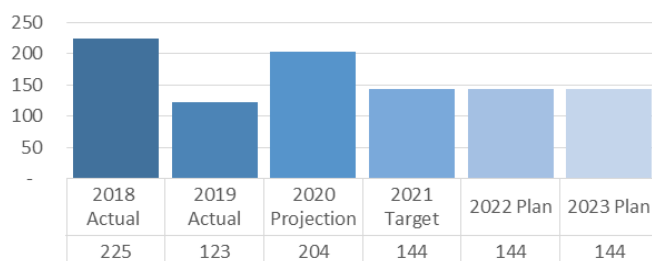
\$ Millions	2021	2022-2030	Total
Gross Expenditures	\$18.6	\$122.1	\$140.7
Debt	\$13.3	\$114.1	\$127.5

Note: Includes 2020 carry forward funding to 2021

\*This document reflects the 2021 Operating Budget and 2021-2030 Capital Budget and Plan as approved by City Council, which may differ from the budget approved by the Zoo board. Please refer to [Appendix 12](#) for details.

## How Well We Are Doing – Behind the Numbers

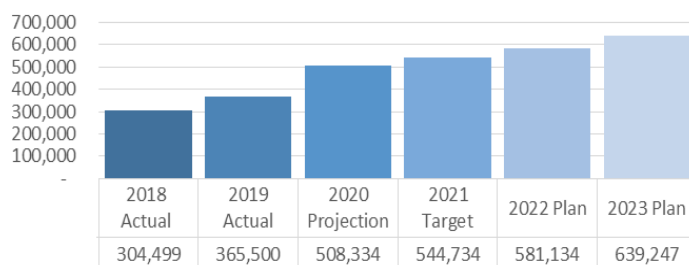
### Animals Released into Canadian Wild Habitats



- Animals released from conservation breeding programs and subsequently released into Canadian wild habitats include the following:

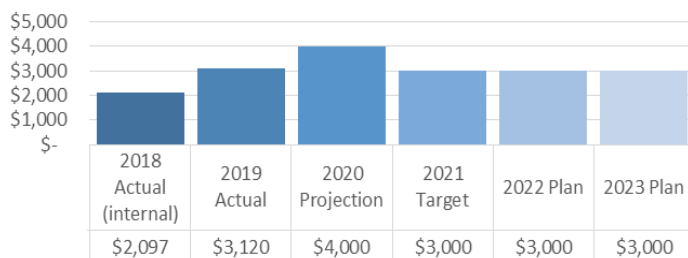
- Eastern loggerheaded shrikes
- Vancouver Island marmots
- Black-footed ferrets
- Blanding's turtles
- Wood turtles

### Social Media Fanbase (#)



- New onsite Wi-Fi will be used to increase connections.
- Continue strategy to build the Zoo's reputation and profile to drive attendance and awareness of conservation issues.

### External Fundraising (\$000)



- Build the reputation and profile of the Toronto Zoo Wildlife Conservancy to enhance experiences for Zoo guests, serve the animals and to support conservation science.
- Historical fundraising component was completed by the Toronto Zoo and included in the operational budget. In 2019, the Toronto Zoo Wildlife Conservancy was established to fundraise.

## How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Zoo Conservation & Science	# of Day and Overnight Participants (modified operations in 2021)	5,160	5,207	5,149	1,579	3,220	4,450	●
Zoo Conservation & Science	# of "Zoo School" Students Enrolled	36	36	36	0	36	72	●
Zoo Conservation & Science	# of Impressions of Volunteer Engagement with Visitors and Public	772,857	1,033,138	1,005,000	500,000	700,000	1,000,000	●
Zoo Conservation & Science	# of Volunteer Hours Contributed	34,106	39,088	38,250	22,000	28,000	35,000	●
Zoo Conservation & Science	# of Students Educated about the Great Lakes Conservation	26,000	21,000	20,000	18,000	20,000	20,000	●
Service Level Measures								
Zoo Conservation & Science	External Fundraising Revenues Raised	N/A	3,120,000	4,000,000	4,000,000	3,000,000	3,000,000	●
Zoo Conservation & Science	# of Blandings Turtles Released into Wild Habitats	116	48	60	120	60	60	●
Zoo Visitor Services	Social Media Fans	304,499	365,500	425,000	508,334	544,734	581,134	●
Other Measures								
Zoo Visitor Services	# of Attendance at the Zoo	1,115,819	1,120,122	1,225,000	601,065	838,229	992,018	●
Zoo Visitor Services	# of Membership Subscriptions	24,699	27,266	27,000	24,486	27,000	27,000	●
Zoo Visitor Services	\$ of Retail Sales per Visitor	2.17	2.10	2.20	1.63	2.20	2.20	●
Zoo Visitor Services	\$ of Food Sales per Visitor	5.41	5.59	5.57	3.06	5.57	5.57	●

**COVID-19 IMPACT AND RECOVERY**

2020 Impact	2021 Impact and Recovery
<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>The Zoo was closed from March 14 to May 19, 2020 and reopened for Scenic Safari Drive Thru experience only on May 20th, 2020.</li> <li>Opened fully to all guests on site July 4th, 2020 with modified service levels (including advanced online purchase of tickets and daily attendance caps with closure of splash pad, kids zoo and most rides).</li> <li>Modifications to admission rates to reflect modified service offerings.</li> <li>Revenue was significantly impacted as a result of COVID-19. The Zoo implemented cost saving measures and launched new initiatives to mitigate revenue shortfall.</li> <li>Attendance is projected at 0.601 million compared to target of 1.225 million in 2020.</li> </ul>	<b>Financial Impact (Operating)</b> <ul style="list-style-type: none"> <li>Ongoing limitations to crowd sizes requiring modified service operations</li> <li>No school trips predicted until Fall 2021.</li> <li>Continued development of innovative service offerings such as scenic safari, campground, virtual programs and marketplace to offset losses.</li> <li>Based on 2020 experience and estimates for safe COVID-19 operations and capacity restrictions, attendance is estimated at 0.838million in 2021, representing a reduction of 0.387 million compared to 2020 budget levels.</li> </ul>
<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>Capital projects delayed as part of the City's capital slowdown to enable potential offsets to COVID-19 impacts.</li> <li>Delays in other projects include health and safety restrictions and availability of contractors.</li> </ul>	<b>Financial Impact (Capital)</b> <ul style="list-style-type: none"> <li>Projects that were delayed in 2020 will continue in 2021.</li> <li>Planning for recovery in a post-COVID environment.</li> </ul>
<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>Due to closure, modifications of service levels required including implementation of one-way paths and enhanced cleaning protocols and supporting staff.</li> <li>Modification of service offerings to online environment (Learning by the Seat of your pants, Zoo FB Lives).</li> <li>Onsite campground and community marketplace added.</li> <li>No Bush camps, Zoo School or Zoomobile offered during Summer 2020.</li> <li>Closure of indoor pavilions in Fall 2020.</li> </ul>	<b>Service Level Changes</b> <ul style="list-style-type: none"> <li>Need and demand continues for remote service offerings.</li> <li>Modified Bush Camp and Zoo School to be offered in Spring and Summer 2021.</li> <li>Planning to deliver on-site modified service operations year-round.</li> </ul>

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Welcomed an estimated 52% of our attendance targets in 2020
- Created new on-site experiences including the Scenic Safari, Wild Tails Family Campsite, the Marketplace and the early opening of Terra Lumina
- Affirmation of commitment to serving our communities by establishing partnerships including, but not limited to, Second Harvest Food Bank, East Scarborough Storefront, and Pollution Probe
- Development of an equity, diversion, and inclusion strategy to ensure our Zoo reflects our community
- Supported our frontline workings in our community by holding healthcare heroes events
- Established new online platforms to serves guests locally and internationally

### Key Challenges and Risks

- COVID-19 and ambiguity surrounding outlook
- Ensuring adequate health and safety measures met
- Digitization of operations with aging infrastructure
- Addressing SOGR backlog

### Priority Actions

- Achieve attendance targets and a high level of guest satisfaction resulting in a corresponding positive revenue impact while assuming a delay in returning to peak attendance days (i.e. greater than 6,000 visitors in one day)
- Become an inclusive site that reflects our Toronto community
- Embrace our local community, especially those neighbourhoods in our surrounding area and introducing diverse families to wildlife conservation to develop future environmental and conservation champions and thought leaders
- Improve operation efficiency and enhance guest experience through technology upgrades
- Continue the implementation of revenue maximization and cost management activities
- Continue to make the hidden zoo go extinct

## RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2021 Operating Budget for Toronto Zoo of \$46.424 million gross, \$26.956 million revenue and \$19.468 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Zoo Visitor Services	28,956.4	25,786.8	3,169.7
Zoo Fundraising & Strategic Partnership	327.2	-	327.2
Zoo Conservation & Science	17,140.0	1,168.8	15,971.3
<b>Total Program Budget</b>	<b>46,423.7</b>	<b>26,955.5</b>	<b>19,468.2</b>

2. City Council approve the 2021 staff complement for Toronto Zoo of 404.2 operating positions.
3. City Council approve the 2021 technical adjustments to user fees, discontinued user fees, and other fee changes above the inflationary adjusted rate for Toronto Zoo identified in [Appendix 9](#), for inclusion in the Municipal Code Chapter 441 "Fees and Charges".
4. City Council approve 2021 Capital Budget for Toronto Zoo with cash flows and future year commitments totaling \$31.105 million as detailed by project in [Appendix 6a](#).
5. City Council approve the 2022-2030 Capital Plan for Toronto Zoo totalling \$109.642 million in project estimates as detailed by project in [Appendix 6b](#).
6. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2021 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

# **2021 OPERATING BUDGET**

## 2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Zoo Visitor Services	34,474.4	37,319.2	14,053.8	25,786.8		25,786.8	11,733.0	83.5%
Zoo Fundraising & Strategic Partnerships	469.7		263.0				(263.0)	(100.0%)
Zoo Conservation & Science	888.5	2,042.9	982.1	1,168.8		1,168.8	186.6	19.0%
<b>Total Revenues</b>	<b>35,832.6</b>	<b>39,362.1</b>	<b>15,298.9</b>	<b>26,955.5</b>		<b>26,955.5</b>	<b>11,656.6</b>	<b>76.2%</b>
<b>Expenditures</b>								
Zoo Visitor Services	26,615.8	32,940.5	24,729.2	28,956.4		28,956.4	4,227.2	17.1%
Zoo Fundraising & Strategic Partnerships	201.7		263.0	327.2		327.2	64.2	24.4%
Zoo Conservation & Science	22,475.0	19,193.9	17,096.8	17,140.0		17,140.0	43.2	0.3%
<b>Total Gross Expenditures</b>	<b>49,292.5</b>	<b>52,134.4</b>	<b>42,089.0</b>	<b>46,423.7</b>		<b>46,423.7</b>	<b>4,334.7</b>	<b>10.3%</b>
<b>Net Expenditures</b>	<b>13,459.9</b>	<b>12,772.3</b>	<b>26,790.1</b>	<b>19,468.2</b>		<b>19,468.2</b>	<b>(7,321.9)</b>	<b>(27.3%)</b>
<b>Approved Positions</b>	<b>397.0</b>	<b>403.2</b>	<b>403.2</b>	<b>404.2</b>		<b>404.2</b>	<b>1.0</b>	<b>0.2%</b>

\*2020 Projection based on Q3 Variance Report

## COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** expenditures of \$46.4 million gross reflecting an increase of \$4.3 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Increased expenditures and revenue to reflect operations for full calendar year (no closures) with a slightly greater daily capacity compared to 2020 projection.
- Additional costs associated with health and safety arising from the ongoing pandemic to ensure appropriate physical distancing measures and provide a safe environment for guests, staff and volunteers.
- Additional cost requirements to help continuing the rebuilding of the Zoo including increased digitization costs.
- Inflationary adjustments to utilities based on economic factors.
- Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

**2021 Base Budget of \$19.468 million in net expenditures reflects a \$3.929 million net decrease from the 2020 Council approved Budget, when excluding \$10.625 million in estimated COVID-19 financial impacts.**

The 2021 Council Approved Operating Budget of \$46.4 million gross expenditures has decreased by 10.9% when compared to 2020 Budget, due primarily to reduced salary expectations for the period based on modified operations.

## EQUITY IMPACTS OF BUDGET CHANGES

**No significant equity impacts:** The changes in Toronto Zoo's 2021 Operating Budget do not have any significant equity impacts.



**2021 OPERATING BUDGET KEY DRIVERS**

The 2021 Operating Base Budget for the Toronto Zoo is \$7.322 million gross or 27.3% lower than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

**Table 2a: 2021 Key Drivers – Base Budget**

Key Cost Drivers		2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
						\$	%
Expenditures							
1	Salaries and Benefits	30,214.1	31,432.5	31,492.6	27,388.9	(4,103.7)	-13.0%
2	Materials & Supplies	6,871.2	8,073.6	4,856.7	8,296.7	3,439.9	70.8%
3	Equipment	365.9	555.1	338.8	914.3	575.5	169.9%
4	Service and Rent	10,524.1	10,730.0	4,193.6	8,492.3	4,298.6	102.5%
5	Contribution To Capital	171.0	171.0	171.0	171.0		
6	Contribution To Reserves	1,146.2	1,172.2	1,036.2	1,160.6	124.4	12.0%
Total Expenditures		49,292.5	52,134.4	42,089.0	46,423.7	4,334.7	10.3%
Revenues							
1	Provincial Subsidies	165.9	1,011.5	758.6	1,011.5	252.9	33.3%
2	User Fees & Donations	33,755.0	36,809.9	13,503.6	25,105.3	11,601.7	85.9%
3	Draw from Reserve Funds	386.0	386.0	386.0	400.0	14.0	3.6%
4	Other Revenues (Inc. IDR's)	1,525.7	1,154.8	650.7	438.7	(212.0)	-32.6%
Total Revenues		35,832.6	39,362.1	15,298.9	26,955.5	11,656.6	76.2%
Net Expenditures		13,459.9	12,772.3	26,790.1	19,468.2	(7,322.0)	-27.3%
Approved Positions		397.0	403.2	403.2	404.2	1.0	0.2%

\*2020 Projection based on Q3 Variance Report

**Salaries & Benefits:**

Salaries and benefits are aligned to reflect higher attendance in 2021 which will be offset by salary and benefit savings measures to mitigate revenue shortfall. The Zoo will review the efficiency in operating processes and guest services to optimize staffing requirements without impacting health & safety and service level. The optimization is expected to generate savings through delay in hiring, holding vacant positions, etc.

The current collective bargaining agreement will expire on March 31, 2021 and therefore, the Cost of Living Adjustment (COLA) for union staff is not included in the 2021 Council Approved Operating Budget. A provision of collective agreement estimates to cover negotiated salary and benefit is budgeted corporately as part of the 2021 Non-Program Budget.

**Materials and Supplies:**

With plans to open full year with higher attendance capacities, an increase in materials and supplies expenditures to support appropriate physical distancing measures as well as inflationary and optimization adjustments to utilities is budgeted.

**Services and Rents:**

Attendance driven expenditures are increased in relation to additional cost requirements to help continuing the rebuilding of the Zoo post-COVID including directly attributable COVID costs and increased digitization costs for enhancing guest experience.

**User Fees & Donations:**

Anticipated recovery of operations including full year of on-site services and improved guest capacity compared to 2020 Projection. Base attendance is estimated at 0.838 million for 2021, representing an increase of 0.237 million compared to 2020 projection.

**Table 2b: 2021 Balancing Actions**

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Cost Mitigation	Efficiencies		(4,396.6)	(4,396.6)	-	(1,618.1)	(1,618.1)	-
Attendance reduction savings	Based on Actual Experience		(2,441.3)	(2,441.3)	-	(1,367.7)	(1,367.7)	-
<b>Total Balancing Actions</b>			<b>(6,838.0)</b>	<b>(6,838.0)</b>	<b>-</b>	<b>(2,985.8)</b>	<b>(2,985.8)</b>	<b>-</b>

**Cost Mitigation:**

- Toronto Zoo will continue to implement cost mitigation measures to address COVID-19 financial pressures including salaries and benefits containment while ensuring service levels are maintained

**Attendance Reduction Savings:**

- Attendance driven expenditures are aligned to reflect reduced attendance in 2021

**Note:**

- For additional information on 2021 key cost drivers refer to [Appendix 2](#).

**2022 & 2023 OUTLOOKS****Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	15,298.9	26,955.5	31,843.4	38,638.0
Gross Expenditures	42,089.0	46,423.7	51,154.0	54,435.4
<b>Net Expenditures</b>	<b>26,790.1</b>	<b>19,468.2</b>	<b>19,310.5</b>	<b>15,797.3</b>
<b>Approved Positions</b>	<b>403.2</b>	<b>404.2</b>	<b>404.2</b>	<b>404.2</b>

**Key drivers**

The 2022 Outlook with total gross expenditures of \$51.154 million reflects an anticipated \$4.730 million or 10.2% increase in gross expenditures above the 2021 Operating Budget. The 2023 Outlook expects a further increase of \$3.282 million or 6.4% above 2022 gross expenditures.

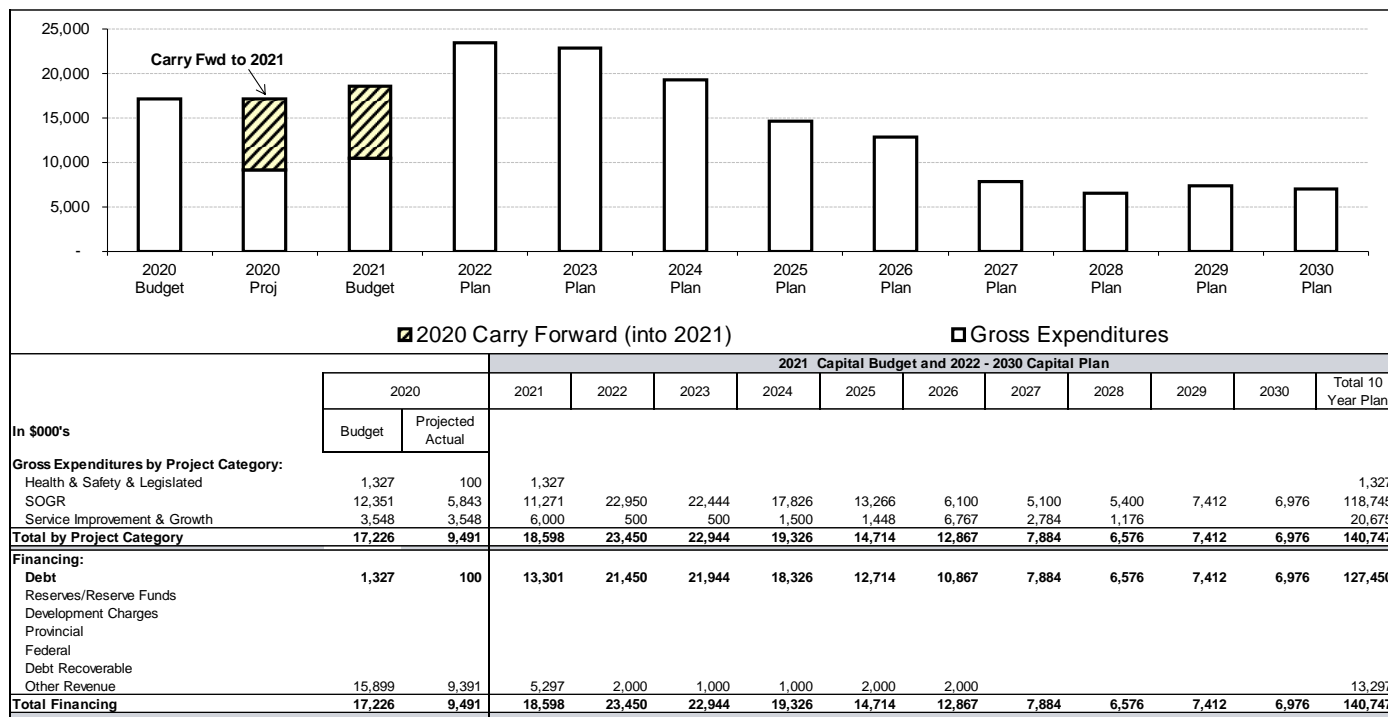
These changes arise from the following:

- **Salaries and Benefits**  
Anticipated increase in salaries and benefits to reflect increase in attendance level **(2022 & 2023)**
- **Inflationary Impact**  
Utilities increase due to general inflation **(2022 & 2023)**
- **Revenue Changes**  
Increase in revenues as attendance levels and guest capacity on site are returning to normal.  
Attendance is anticipated to reach 0.992 million in 2022 and 1.225 million in 2023. **(2022 & 2023)**

# **2021 – 2030 CAPITAL BUDGET AND PLAN**

## 2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

**Chart 1: 10-Year Capital Plan Overview**  
(\$000)



### Changes to Existing Projects (\$23.0 Million)

- \$10.1 million – Increase in *Building and Services Refurbishment* to address aging of the buildings and facilities.
- \$5.4 million – Increase in *Exhibit Refurbishment* for major renovations to old exhibits to extend the life of the existing exhibits.
- \$4.0 million - Change in scope for the Orangutan Outdoor Exhibit project due to changes in architects and an addition of aerial habitat outside the front of the Indo-Malayan Pavilion.
- \$3.1 million – Increase in *Grounds and Visitor Improvements* to address the needs of public concerning visitor amenities.

### New Projects (\$2.5 Million)

- \$2.5 million – The Winter Zoomobile is added to the 10-Year Capital Plan to continue fleet revitalization to green the Zoo's vehicle complement.





### Capital Needs Constraints (\$24.9 Million)

- \$24.9 million - The construction of the *Oceania Pavilion* to replace the aged Indo-Malayan Pavilion which would reduce the ongoing maintenance costs. Funding for the design phase is included in the 10-Year Capital Plan which is anticipated to be completed in 2025-2026.

#### Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively

**2021 – 2030 CAPITAL BUDGET AND PLAN****\$140.7 Million 10-Year Gross Capital Program**

			
<b>Aging Infrastructure</b>	<b>Information Technology</b>	<b>Wildlife Habitats</b>	<b>Accessibility and Service</b>
\$51.9 M 37%	\$8.7 M 6%	\$39.7 M 28%	\$40.5 M 29%
Toronto Zoo Community Conservation Campus SOGR	System Upgrades On-site Digitization	Orangutan Outdoor SOGR	Winter Improvements SOGR

**How the Capital Program is Funded**

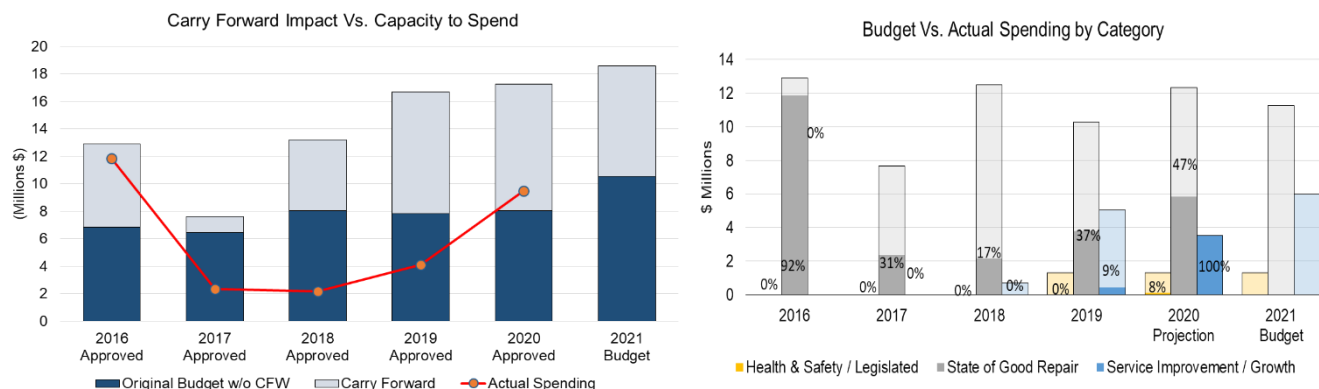
<b>City of Toronto</b>		<b>Toronto Zoo Wildlife Conservancy</b>		<b>Provincial and Federal Funding</b>
<b>\$129.2 M 92%</b>		<b>\$11.5 M 8%</b>		<b>\$0 M 0%</b>
Debt	\$ 127.4 M	Donations	\$ 11.5 M	
Other	\$ 1.8 M			

## CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Toronto Zoo's ability to spend and the markets capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

**Chart 2 – Capacity to Spend**



### Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$5.3 million in capital spending originally cash flowed in 2020 has been deferred to 2021, with an additional \$7.0 million deferred to 2022. Adjustments to the Capital Plan are noted below:

- At the onset of COVID-19, due to the uncertainty of the financial impact, capital projects funded by Capital from Current (CFC) were slowed to the end of 2020 to enable potential offsets to COVID-19 financial impacts.
- The *Front Entrance – Construction Phase A* project 2021 cash flow has been deferred by \$8.0 million to 2022 to reflect updated project readiness and delivery times.

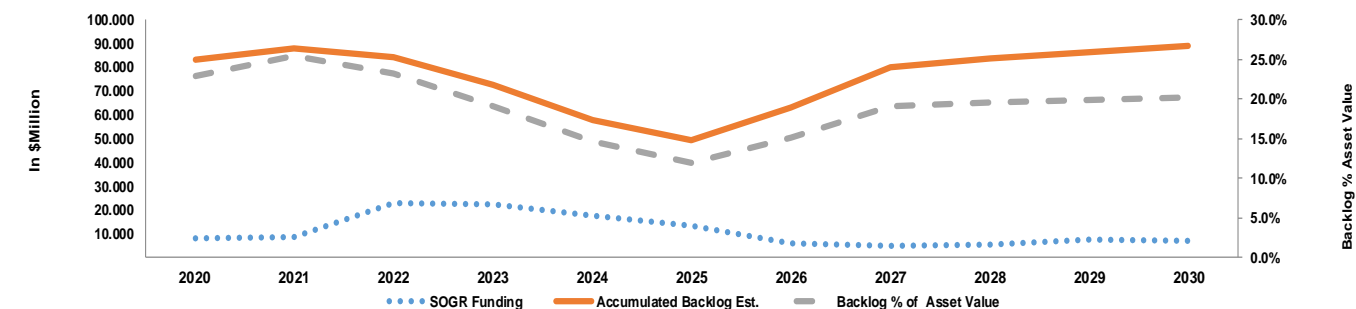
Despite adjustment noted above, Toronto Zoo still requires cash flow funding of \$18.6 million in 2021 to continue the capital work. The 2021 cash flow is higher than the historic 5-year average spending and is attributed to the requirements below:

- To improve winter accessibility to the boardwalk ramp from the Indo-Malaya Pavilion to the African Rainforest Pavilion to address AODA legislative requirements.
- To upkeep the facility and enhance guest experiences by redesigning the Conservation Campus (Welcome Area), repairing and replacing building components, renovating smaller exhibits and improving public concerning visitor amenities.
- To upgrade information systems by expanding the current network to improve performance and enhance efficiency.
- To invest in refurbishing exhibits including the Orangutan Outdoor Exhibit, African Rainforest, Wilderness North and the Canadian Pavilion.

**STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG**

The chart below depicts the SOGR funding and accumulated backlog estimates for Toronto Zoo:

**Chart 3: Total SOGR Funding & Backlog**



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SOGR Funding	8.053	8.450	22.950	22.444	17.826	13.266	6.100	5.100	5.400	7.412	6.976
Accumulated Backlog Est.	83.282	87.937	84.469	72.351	58.052	49.077	62.889	79.952	83.552	86.140	89.164
Backlog % of Asset Value	22.9%	25.4%	23.3%	19.1%	14.7%	12.0%	15.2%	19.0%	19.6%	19.9%	20.3%
Total Asset Value	362.900	346.450	362.900	377.850	395.676	408.942	415.042	420.142	425.542	432.954	439.930

- The foundation of the 10-Year Capital Plan is guided by the Toronto Zoo's 2016 Master Plan. Recommendations from the Wayfinding Study, the Building Audit Report and Site Services Study are taken into consideration in establishing the Zoo's 10-Year Capital Plan. The 2016 Master Plan is currently being updated and will be reflected for consideration during the 2022 Budget process.
- The 2021-2030 Council Approved Capital Budget and Plan will fund \$118.745 million of SOGR projects within Toronto Zoo over the 10-year period, providing an average of \$11.874 million annually. Based on this plan, the accumulated backlog will increase from \$87.937 million in 2021 to an anticipated \$89.164 million by 2030.
- The construction of the Oceania Pavilion could not be accommodated during the 2021 Budget process due to the project readiness and has been included in the "Capital Needs Constraints". The SOGR backlog shows an increasing trend starting 2025 as the Oceania Pavilion project addresses many SOGR issues in the Indo-Malayan Pavilion which was constructed in 1972. For further details about this project, please refer to Appendix 8.



**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

The 10-Year Capital Plan Budget will impact future year Operating Budgets by \$0.5 million net over the 2021-2030 period, due to the completion of the Information Systems project as shown in Table 4 below.

**Table 4: Net Operating Impact Summary**  
(In \$000's)

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>New Projects - 2021</b>														
Information Systems	504.0	1.0									504.0	1.0		
<b>Sub-Total: New Projects - 2021</b>	<b>504.0</b>	<b>1.0</b>									<b>504.0</b>	<b>1.0</b>		
<b>Total (Net)</b>	<b>504.0</b>	<b>1.0</b>									<b>504.0</b>	<b>1.0</b>		

The Information Systems project will result in net operating costs of \$0.504 and additional staff which is required to support the repair of equipment, server maintenance and cyber security support for new network.

# APPENDICES

## Appendix 1

### COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
<b>Revenue Loss</b>						
User fees	(27,470.9)	(5,406.4)	22,064.5	(12,420.6)	(1,463.9)	10,956.7
<b>Sub-Total</b>	<b>(27,470.9)</b>	<b>(5,406.4)</b>	<b>22,064.5</b>	<b>(12,420.6)</b>	<b>(1,463.9)</b>	<b>10,956.7</b>
<b>Expenditure Increase</b>						
Emergency preparedness		794.4	794.4		135.8	135.8
<b>Sub-Total</b>		<b>794.4</b>	<b>794.4</b>		<b>135.8</b>	<b>135.8</b>
<b>Savings due to Management Actions</b>						
Scenic Safari Drive Thru	2,807.7	375.3	(2,432.4)			
Zoo Food for Life Campaign	600.0		(600.0)			
Cost Mitigation methods		(5,808.7)	(5,808.7)		(4,396.6)	(4,396.6)
<b>Sub-Total</b>	<b>3,407.7</b>	<b>(5,433.4)</b>	<b>(8,841.2)</b>		<b>(4,396.6)</b>	<b>(4,396.6)</b>
<b>Support from Other Levels of Gov't</b>						
None						
<b>Sub-Total</b>						
<b>Total COVID-19 Impact</b>	<b>(24,063.2)</b>	<b>(10,045.4)</b>	<b>14,017.8</b>	<b>(12,420.6)</b>	<b>(5,724.7)</b>	<b>6,695.9</b>

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual**	2019 Actual**	2020 Budget	2020 Projection*	2021 Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	1,428.0	165.9	1,011.5	758.6	1,011.5	252.9	33.3%
Federal Subsidies							
Other Subsidies							
User Fees & Donations	30,358.1	33,755.0	36,809.9	13,503.6	25,105.3	11,601.7	85.9%
Licences & Permits Revenue							
Transfers From Capital	171.0	171.0	171.0	171.0	171.0		
Contribution From Reserves/Reserve Funds	386.0	386.0	386.0	386.0	400.0	14.0	3.6%
Sundry and Other Revenues	661.2	1,354.7	983.8	479.7	267.7	(212.0)	(44.2%)
Inter-Divisional Recoveries							
<b>Total Revenues</b>	<b>33,004.3</b>	<b>35,832.6</b>	<b>39,362.1</b>	<b>15,298.9</b>	<b>26,955.5</b>	<b>11,656.6</b>	<b>76.2%</b>
Salaries and Benefits	30,030.1	30,214.1	31,432.5	31,492.6	27,388.9	(4,103.7)	(13.0%)
Materials & Supplies	6,946.3	6,871.2	8,073.6	4,856.7	8,296.7	3,439.9	70.8%
Equipment	299.5	365.9	555.1	338.8	914.3	575.5	169.9%
Service and Rent	10,037.1	10,524.1	10,730.0	4,193.6	8,492.3	4,298.6	102.5%
Contribution To Capital	171.0	171.0	171.0	171.0	171.0		
Contribution To Reserves/Reserve Funds	986.3	1,146.2	1,172.2	1,036.2	1,160.6	124.4	12.0%
Other Expenditures							
Inter-Divisional Charges							
<b>Total Gross Expenditures</b>	<b>48,470.3</b>	<b>49,292.5</b>	<b>52,134.4</b>	<b>42,089.0</b>	<b>46,423.7</b>	<b>4,334.7</b>	<b>10.3%</b>
<b>Net Expenditures</b>	<b>15,466.0</b>	<b>13,459.9</b>	<b>12,772.3</b>	<b>26,790.1</b>	<b>19,468.2</b>	<b>(7,321.9)</b>	<b>(27.3%)</b>
<b>Approved Positions</b>	<b>396.0</b>	<b>397.0</b>	<b>403.2</b>	<b>403.2</b>	<b>404.2</b>	<b>1.0</b>	<b>0.2%</b>

\* Year-End Projection Based on Q3 2020 Variance Report

\*\* Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

### **Appendix 3**

#### **Summary of 2021 Service Changes**

N/A

### **Appendix 4**

#### **Summary of 2021 New / Enhanced Service Priorities Included in Budget**

N/A

### **Appendix 5**

#### **Summary of 2021 New / Enhanced Service Priorities Not Included in Budget**

N/A

## Appendix 6

**2021 Capital Budget;  
2022 - 2030 Capital Plan Including Carry Forward Funding**

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TZ001	Ravens Roost					1,000	5,471					6,471			6,471
TZ002	Winter Accessibility	1,327										1,327	1,327		
TZ003	Carolian Forest Boardwalk					225	500					725			725
TZ004	Discovery Zone Refurbishment					223	796	2,784	1,176			4,979			4,979
TZ005	Orangutan II & III: Indoor & Outdoor Exhibits	6,000										6,000			6,000
TZ006	Winter Zoomobile		500	500	1,500							2,500			2,500
TZ007	African Rainforest Improvements										833	833		833	
TZ008	Animal Health Centre	1,191										1,191		1,191	
TZ009	Building & Services Refurbishment	3,684	3,400	2,900	2,500	2,500	2,500	2,500	2,500	2,500	2,500	27,484		27,484	
TZ010	Exhibit Refurbishment	1,700	650	600	600	600	600	600	600	600	600	7,150		7,150	
TZ011	Grounds and Visitor Improvements	1,450	2,100	2,800	1,300	1,200	1,200	1,200	1,200	1,200	1,200	14,850		14,850	
TZ012	Information Systems	1,950	800	800	800	800	800	800	800	800	300	8,650		8,650	
TZ013	Insects										1,543	1,543		1,543	
TZ014	Oceania Pavilion					1,000	1,000					2,000		2,000	
TZ015	Rhino Ridge								300	2,312		2,612		2,612	
TZ016	Welcome Area Redesign	1,296	15,000	5,344								21,640		21,640	
TZ017	Wilderness North/Canadian Pavilion		1,000	10,000	12,626	7,166						30,792		30,792	
<b>Total Expenditures (including carry forward from 2020)</b>		<b>18,598</b>	<b>23,450</b>	<b>22,944</b>	<b>19,326</b>	<b>14,714</b>	<b>12,867</b>	<b>7,884</b>	<b>6,576</b>	<b>7,412</b>	<b>6,976</b>	<b>140,747</b>	<b>1,327</b>	<b>118,745</b>	<b>20,675</b>

## Appendix 6a

## 2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
TZ008	Animal Health Centre	1,191										1,191	1,191		
TZ009	Building & Services Refurbishment	3,684	1,020									4,704	2,190	(2,116)	4,630
TZ010	Exhibit Refurbishment	1,700	195									1,895	176	(176)	1,895
TZ011	Grounds and Visitor Improvements	1,450	630									2,080	1,160	(1,160)	2,080
TZ012	Information Systems	1,950	240									2,190	545	(295)	1,940
TZ005	Orangutan II & III: Indoor & Outdoor Exhibits	6,000										6,000	2,000	4,000	
TZ016	Welcome Area Redesign	1,296	10,422									11,718	1,489	10,229	
TZ002	Winter Accessibility	1,327										1,327	1,327	(1,327)	1,327
	<b>Total Expenditure (including carry forward from 2020)</b>	<b>18,598</b>	<b>12,507</b>									<b>31,105</b>	<b>10,078</b>	<b>9,155</b>	<b>11,872</b>

## Appendix 6b

## 2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TZ001	Ravens Roost				1,000	5,471					6,471			6,471
TZ003	Carolian Forest Boardwalk				225	500					725			725
TZ004	Discovery Zone Refurbishment				223	796	2,784	1,176			4,979			4,979
TZ006	Winter Zoomobile	500	500	1,500							2,500			2,500
TZ007	African Rainforest Improvements									833	833		833	
TZ009	Building & Services Refurbishment	2,380	2,900	2,500	2,500	2,500	2,500	2,500	2,500	2,500	22,780		22,780	
TZ010	Exhibit Refurbishment	455	600	600	600	600	600	600	600	600	5,255		5,255	
TZ011	Grounds and Visitor Improvements	1,470	2,800	1,300	1,200	1,200	1,200	1,200	1,200	1,200	12,770		12,770	
TZ012	Information Systems	560	800	800	800	800	800	800	800	300	6,460		6,460	
TZ013	Insects									1,543	1,543		1,543	
TZ014	Oceania Pavilion				1,000	1,000					2,000		2,000	
TZ015	Rhino Ridge							300	2,312		2,612		2,612	
TZ016	Welcome Area Redesign	4,578	5,344								9,922		9,922	
TZ017	Wilderness North/Canadian Pavilion	1,000	10,000	12,626	7,166						30,792		30,792	
<b>Total Expenditures</b>		<b>10,943</b>	<b>22,944</b>	<b>19,326</b>	<b>14,714</b>	<b>12,867</b>	<b>7,884</b>	<b>6,576</b>	<b>7,412</b>	<b>6,976</b>	<b>109,642</b>		<b>94,967</b>	<b>14,675</b>



## Appendix 7

### Reporting on Major Capital Projects: Status Update

Toronto Zoo		2020 Cash Flow			Total Project		Status	Start Date	End Date		On Budget	On Time
		Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
Toronto Zoo												
Welcome Area		2,239	322	850	2,239	850	Minor Delay	Jan-19	Dec-23	Dec-23	Ⓡ	Ⓜ
	Comments:	New arrival plaza, otter/penguin exhibit, theatre, event space, classrooms, labs, conservation programming space, restaurants, gift shops to be constructed at the front entrance area of the Toronto Zoo.										
	Explanation for Delay:	Scope increase										

On/Ahead of Schedule	Ⓢ	>70% of Approved Project Cost
Minor Delay < 6 months	Ⓜ	Between 50% and 70%
Significant Delay > 6 months	Ⓡ	< 50% or > 100% of Approved

## Appendix 8

### Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)									
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Oceania Pavilion Construction	25	6	19								8	8	8
Total Needs Constraints (Not Included)	25	6	19								8	8	8

In addition to the 10-Year Capital Plan of \$140.747 million, staff have also identified \$24.945 million in capital needs constraints for the Toronto Zoo as reflected in the table above.

The new *Oceania Pavilion* will replace the aged Indo-Malaya Pavilion that was constructed in 1974. Efforts have been made to maintain the buildings to meet health and safety requirements but given the age of the buildings, the maintenance costs and their frequency has become unsustainable. Construction of a new facility will reduce the ongoing maintenance cost. The *Oceania Pavilion* will focus not just on Indo-Malayan species but also on other important areas of the South Pacific.

Included in the 2021-2030 Capital Budget and Plan is the design of the *Oceania Pavilion* (\$2.0 million) which will commence in 2025-2026. The construction of the pavilion (\$24.945 million) is included in the Capital Needs Constraints due to the project readiness to proceed. This project will be included in the list of Capital Needs Constraints for consideration in future year budget process.

## Appendix 9

**2021 User Fee Changes**  
(Excludes User Fees Adjusted for Inflation)

Table 9b – Fees Above Inflation

					2020	2021		2022	2023
Rate ID	Rate Description	Service	Fee Category	Fee Basis	Approved Rate	Above Inflation Adjustment	Budget Rate	Plan Rate	Plan Rate
TZ025	Zoo Camp - (full day camp for children ages 4 -16) Members	Zoo Education & Outreach	Full Cost Recovery	Weekly	\$265.00	\$15.00	\$280.00	\$280.00	\$280.00
TZ025.1	Zoo Camp - Weekly (full day camp for children ages 4 -16) Non-members	Zoo Education & Outreach	Full Cost Recovery	Weekly	\$285.00	\$15.00	\$300.00	\$300.00	\$300.00
TZ026	Serengeti Bush Camp - Overnight camp Ages 6-11	Zoo Education & Outreach	Full Cost Recovery	Nightly / Daily Serengeti Bush Camp	\$87.61 (non-Members) \$78.76 (Members)	\$5.31	\$92.92 (non-Members) \$84.07 (Members)	\$92.92 (non-Members) \$84.07 (Members)	\$92.92 (non-Members) \$84.07 (Members)
TZ027	Serengeti Bush Camp Overnight camp -Ages 12 & up	Zoo Education & Outreach	Full Cost Recovery	Nightly / Daily	\$96.46 (non-Members) \$87.61 (Members)	\$5.31	\$101.77 (non-Members) \$92.92 (Members)	\$101.77 (non-Members) \$92.92 (Members)	\$101.77 (non-Members) \$92.92 (Members)
TZ054	Keeper for a day-Program - husbandry, feeding, breeding, and conservation from a Keeper's perspective.	Zoo Education & Outreach	Market Based	Per Program	\$265.49 (non-members); \$221.24 (members)		\$350 (full day - non-members); \$300 (full day - members); \$250 (half day - non-members); \$200 (half day - members)	\$350 (full day - non-members); \$300 (full day - members); \$250 (half day - non-members); \$200 (half day - members)	\$350 (full day - non-members); \$300 (full day - members); \$250 (half day - non-members); \$200 (half day - members)
TZ060	Education programs - Zoo school	Education Programs -Zoo School	Market Based	Per Program	\$1,232.74	\$442.26	\$1,675.00	\$1,675.00	\$1,675.00
TZ064	Serengeti Bush Camp - Overnight camp Youth Groups	Zoo Education & Outreach	Full Cost Recovery	Nightly / Daily Serengeti Bush Camp	\$69.91	\$5.31	\$75.22	\$75.22	\$75.22

**Table 9c - User Fees for Discontinuation**

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	Year Introduced	Reason for Discontinuation
TZ051	Classroom visit by a Toronto Zoo Volunteer to present engaging activities, discussions and animal artifacts.	Zoo Education & Outreach	Market Based	Per Session	\$88.50 (Toronto area); \$132.74 (outside Toronto area); \$44.25 second session	1997	This is no longer offered
TZ052	Touch Cases- one month rental of a touch case full of fascinating hands-on animal biofacts, pictures and suggested activities for use in the classroom.	Zoo Education & Outreach	Market Based	Per Month	\$26.55	1997	This is no longer offered
TZ053	Badge programs feature special tours and biofacts to complete specific badge requirements for Sparks, Brownies, Girl Guides, Cubs and Scouts.	Zoo Education & Outreach	Market Based	Per Program- 2.5 hours in length	\$14.16 (adult); \$7.08 (youth)	1997	This is no longer offered

**Table 9d - User Fees for Technical Adjustments**

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020 Approved Rate	2021 Budget Rate	Reason for Adjustment
TZ066	Annual membership parking fee, 1 year	Zoo Visitor Services	Market Based	Annual	\$50	\$50	Inadvertently excluded in Municipal Code 441
TZ067	Annual membership parking fee, 2 year	Zoo Visitor Services	Market Based	Biennial	\$95	\$95	Inadvertently excluded in Municipal Code 441

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2021 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			1,059.0	1,059.0	1,059.0
Zoo Endangered Species Reserve	XR3006				
<i>Withdrawals (-)</i>					
<i>Toronto Zoo Withdrawals - Operating</i>			(150.0)	(150.0)	(150.0)
<i>Contributions (+)</i>					
<i>Toronto Zoo Operating Contributions</i>			150.0	150.0	150.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			-	-	-
<b>Balance at Year-End</b>		1,059.0	1,059.0	1,059.0	1,059.0

\* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			834.0	980.0	1,126.0
Vehicle Reserve - Zoo	XQ1703				
<i>Withdrawals (-)</i>					
<i>Toronto Zoo Withdrawals - Operating</i>					
<i>Contributions (+)</i>					
<i>Toronto Zoo Operating Contributions</i>			496.0	496.0	496.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			496.0	496.0	496.0
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			(350.0)	(350.0)	(350.0)
<b>Balance at Year-End</b>		834.0	980.0	1,126.0	1,272.0

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			20.8	41.6	62.5
Zoo Stabilization Reserve	XQ2032				
<i>Withdrawals (-)</i>					
<i>Toronto Zoo Withdrawals - Operating</i>					
<i>Contributions (+)</i>					
<i>Toronto Zoo Operating Contributions</i>			20.8	20.8	20.8
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			20.8	20.8	20.8
<b>Balance at Year-End</b>		20.8	41.6	62.5	83.3

\* Based on 9-month 2020 Reserve Fund Variance Report

**Corporate Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			<b>23,947.6</b>	<b>21,930.7</b>	<b>19,913.8</b>
Sick Leave	XR1007				
<b>Withdrawals (-)</b>					
<i>Toronto Zoo Withdrawals - Operating</i>			(250.0)	(250.0)	(250.0)
<b>Contributions (+)</b>					
<i>Toronto Zoo Operating Contributions</i>			250.0	250.0	250.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			<b>(2,016.9)</b>	<b>(2,016.9)</b>	<b>(1,681.9)</b>
<b>Balance at Year-End</b>		<b>23,947.6</b>	<b>21,930.7</b>	<b>19,913.8</b>	<b>18,231.9</b>

\* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			<b>30,142.3</b>	<b>14,631.1</b>	<b>(46.1)</b>
Insurance Reserve	XR1010				
<b>Withdrawals (-)</b>					
<i>Toronto Zoo Withdrawals - Operating</i>					
<b>Contributions (+)</b>					
<i>Toronto Zoo Operating Contributions</i>			243.8	243.8	243.8
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			<b>243.8</b>	<b>243.8</b>	<b>243.8</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			<b>(15,754.9)</b>	<b>(14,921.0)</b>	<b>2,306.9</b>
<b>Balance at Year-End</b>		<b>30,142.3</b>	<b>14,631.1</b>	<b>(46.1)</b>	<b>2,504.6</b>

\* Based on 9-month 2020 Reserve Fund Variance Report

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

**Actuals:** An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

**Capacity to Spend:** Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

**Capital Budget:** A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

**Capital Needs Constraints:** The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

**Complement:** Positions that support the delivery of City services and service levels as approved by Council.

**Efficiencies:** Reductions in the cost of delivering a service without a reduction in service level.

**New / Enhanced:** New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

**Operating Impact of Completed Capital Projects:** The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

**Rate Supported Budget:** Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

**State of Good Repair (SOGR):** The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

**Tax Supported Budget:** Budget funded by property taxes.

**User Fees:** Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

**Value Based Outcome Review (VBOR):** The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

**Voluntary Separation Program** – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.

## Appendix 12

### Board Approved Vs. City Council Approved Budget

#### 2021-2030 Capital Budget and Plan – Board Approved Vs. City Council Approved Budget

\$ Millions	Board Approved	City Council Approved	Difference	
			\$	%
<b>2021</b>				
Gross Expenditures	23.8	18.6	5.2	27.9%
Debt	18.8	13.3	5.5	41.2%
<b>2022-2030</b>				
Gross Expenditures	112.1	122.1	(10.0)	-8.2%
Debt	105.1	114.1	(9.0)	-7.9%
<b>Total</b>				
Gross Expenditures	135.9	140.7	(4.8)	-3.4%
Debt	123.9	127.5	(3.5)	-2.8%

At its meeting on October 23, 2020, the Board of Management of Toronto Zoo approved the 2021-2030 Capital Budget and Plan which requires a total cash flow funding of \$135.9 million. Decisions of the meeting can be accessed via the following link <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2020.ZB12.4>.

The 2021-2030 City Council Approved Capital Budget and Plan for Toronto Zoo, however, is not consistent with the 10-Year Capital Plan approved by the Board of Management of Toronto Zoo at its meeting. In consultation with Zoo staff, they are in agreement with the following changes:

- Deferral of cash flow funding of \$8.0 million gross and \$7.0 debt for the Welcome Area Phase A Construction from 2021 to 2022 to reflect updated project readiness and delivery timeline.
- 2020 Carry forward funding of \$2.8 million.