

2024 Program Summary

Toronto Zoo

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Description

Your Toronto Zoo is a leading conservation and science-based tourism organization dedicated to fighting extinction and Climate Change; Your Zoo is home to over 3,000 animals, 250+ species and is surrounded by Canada's Rouge National Urban Park. Your Zoo will host over 1.3 million guests in 2023, is open 365 days a year and boasts over 10 kilometers of walking trails. Your Zoo also provides children's day camps and educational programs, along with gift shops, rides, zip-line and canopy tours, food and event services, and guest services. Your Toronto Zoo has stewardship over buildings, infrastructure, natural resource assets, and the wildlife population.

Why We Do It

Your Toronto Zoo's mission is *connecting people, animals, and conservation science to fight extinction*. The 2020 Strategic Plan outlines our commitment to evolving to serve our community through incredible guest experiences while being a recognized leader in conservation science, animal welfare, addressing climate change and protecting nature for future generations.

Your Zoo is an iconic guest destination and the largest conservation tourism organization in the City, employing 700 full time/part time staff and over 300 community volunteers. We are an important Scarborough Anchor institution and a critical economic driver in the east end of the City, catering to a wide range of communities. This includes providing important youth education and skills development through day camps, instructional programs, paid internships and job opportunities.

Your Zoo is a welcoming and inclusive destination for guests, businesses and community partners, and employees. It is a gathering place for community and group events that celebrate Toronto's diversity. As one of Canada's top-ranked and "greenest" employers, your Zoo is actively fighting climate change and is a recognized industry leader in engaging Indigenous communities as part of our journey towards truth and reconciliation.

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 Conservation and Science

Who We Serve: Colleges and Universities, Educators and Scientists, Wildlife Researchers and Societies, Indigenous Communities, Zoological Institutions, Accrediting Bodies

What We Deliver: Conservation breeding and reintroduction programs, conservation science research programs, reproductive services, biodiversity and climate change programming

How Much Resources (gross 2024 operating budget): \$24.2 Million

Zoo Visitor Services

Who We Serve: Community Groups, Schools, New Canadians and Indigenous Communities, Toronto residents, Tour Groups, Tourists

What We Deliver: Connections with nature and wildlife, educational programming, engaging experiences

How Much Resources (gross 2024 operating budget): \$40.1 Million

Budget at a Glance

2024 OPERATING BUDGET

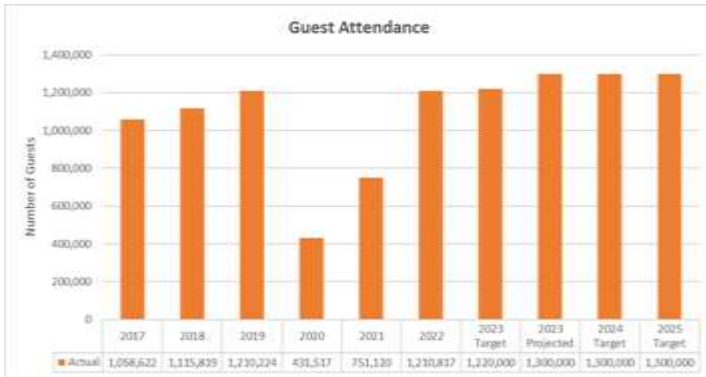
<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	\$51.4	\$52.1	\$52.9
Gross Expenditures	\$64.3	\$65.3	\$66.2
Net Expenditures	\$12.9	\$13.1	\$13.3
Approved Positions	454.2	457.2	459.2

2024 - 2033 10-YEAR CAPITAL PLAN

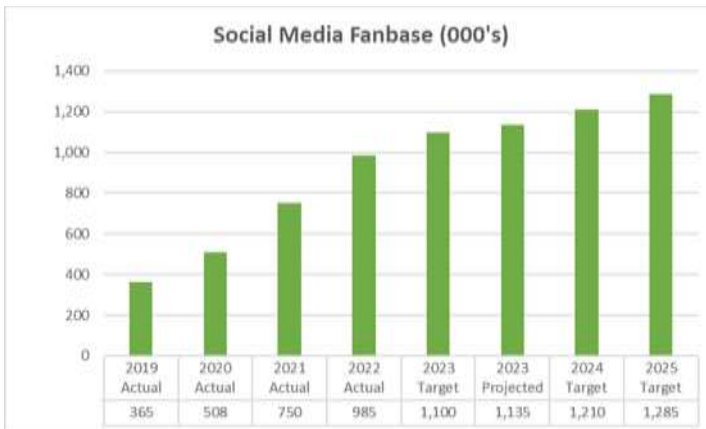
<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Gross Expenditures	\$36.0	\$172.5	\$208.5
Debt	\$25.5	\$114.5	\$140.0

Note: Includes 2023 carry forward funding

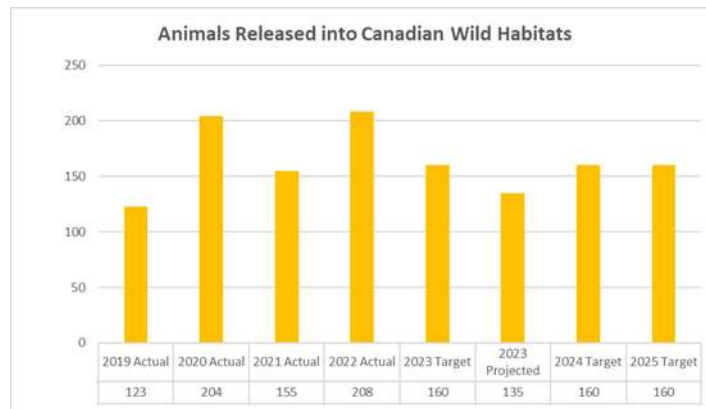
How Well We Are Doing – Behind the Numbers



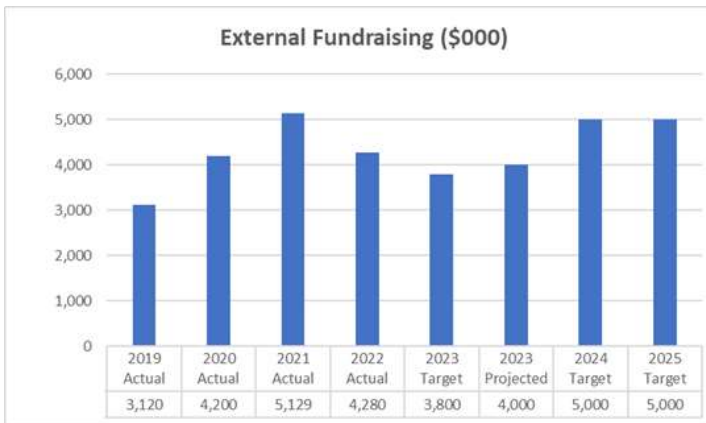
- Strong post-pandemic attendance recovery continued in 2023 with year-end attendance forecasted to exceed targets and surpass 1.3 million (7% above target of 1.22 million guests)
- Forecasted 2023 attendance to be highest in 10 years (i.e., since first year of hosting Giant Pandas in 2013)



- New onsite Wi-Fi used to increase connections.
- Continue to build the Zoo’s reputation and profile to drive attendance, increase revenues, and educate and raise awareness of conservation and climate change issues.



- Animals raised in Toronto Zoo conservation breeding programs and subsequently released into Canadian wild habitats include the following:
 - Black-footed ferrets
 - Blanding's turtles
 - Eastern loggerhead shrikes
 - Vancouver Island marmots
 - Wood turtles
- (Note: 2023 shrike releases delayed due to construction of new breeding enclosures)



- The Toronto Zoo Wildlife Conservancy inspires guests to become donors in support of wildlife and conservation science programs.

How Well We Are Doing

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Outcome Measures								
Zoo Conservation and Science	# of Day and Overnight Camp Participants (modified operations in 2021)	762	3,990	4,450	6,274	●	4,700	4,700
Zoo Conservation and Science	# of "Zoo School" Students Enrolled	18	36	72	36	●	36	36
Zoo Conservation and Science	# of Impressions of Volunteer Engagement with Visitors and Public	423,334	828,730	1,000,000	1,038,000	●	1,100,000	1,100,000
Zoo Conservation and Science	# of Volunteer Hours Contributed	15,291	18,000	35,000	37,000	●	38,000	38,000
Zoo Conservation and Science	# of Students Educated about the Great Lakes Conservation	15,000	16,187	20,000	10,000	●	15,000	15,000
Zoo Conservation and Science	# of Climate Action Learning & Leadership (CALL) participants	48	49	48	40	●	48	48
Service Level Measures								
Zoo Conservation and Science	External fundraising revenues raised	5,129,000	4,280,000	3,800,000	4,000,000	●	5,000,000	5,000,000
Zoo Conservation and Science	# of Blandings turtles released into Rouge National Urban Park	48	56	60	55	●	60	60
Zoo Conservation and Science	Social Media Fans	750,000	985,000	1,100,000	1,135,000	●	1,210,000	1,285,000

2023 Projection to 2023 Target Comparison

● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

Service	Measure	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Other Measures								
Zoo Visitor Service	Guest Attendance at the Zoo	751,120	1,210,817	1,220,000	1,300,000	●	1,300,000	1,300,000
Zoo Visitor Service	# of Membership Subscriptions	25,806	35,716	27,000	31,000	●	31,000	31,000
Zoo Visitor Service	\$ of Retail Sales per Visitor	\$2.34	\$2.71	\$2.50	\$2.76	●	\$2.50	\$2.50
Zoo Visitor Service	\$ of Food Sales per Visitor	\$5.54	\$6.14	\$5.57	\$6.98	●	\$5.60	\$5.70

2023 Projection to 2023 Target Comparison
 ● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- 2023 was a year of strong attendance recovery post-pandemic with year end attendance surpassing 1.3 million compared to a budgeted target 1.22 million.
- Your Toronto Zoo was proud to receive its re-accreditation from the Association of Zoos and Aquariums in 2023. The accreditation takes place every five years and involves thorough inspection of all animal care practices and habitats as well as infrastructure, operations, educational programming and finances.
- In June, your Toronto Zoo celebrated the opening of its new outdoor Orangutans of Gunung Leuser habitat and launch of the “See Them. Save Them.” campaign educating guests and the public on the importance of purchasing products made with sustainable palm oil.
- The Core Woods Boardwalk was completed providing guests with a new and fully accessible vantage point for viewing and experiencing the native animal and plant species on site.
- Successfully delivered on our species recovery work on programs including black-footed ferrets, Vancouver Island marmots, Wood turtles, Blanding’s turtles (released into the Rouge National Urban Park), Massasauga rattlesnakes, Eastern loggerhead shrikes, bats and Great Lakes Programs (in class education programs focusing on freshwater species at risk)
- Delivery of the Climate Action Learning and Leadership (CALL) program providing 40 youth from equity seeking communities with the opportunity to gain work experience at the Zoo with supporting climate change education.
- Your Toronto Zoo continues to make available complementary and discounted access to families living with low income through programs such as Canoo (one year Zoo pass for new Canadians and their children), Museum and Arts Pass (MAP) available for sign out through the Toronto Public Library, and Model School in partnership with the Toronto District School Board (providing \$10 admission tickets). In 2023 these programs supported more than 70,000 complementary and discounted visits to the Zoo.
- Proactively initiated changes and implemented protective measures on site to protect Zoo birds from Avian influenza infection.
- Continued modernization of Toronto Zoo systems and connectivity including implementation of site wide WI-FI, new admissions point of sale system enabling dynamic, plan ahead pricing, and a new membership program providing guests with more choice.
- Your Toronto Zoo continues to be a gathering place to host community and charitable events including the two-day Multicultural Festival showcasing cultures from around the world, Scarborough Health Network community event, Toronto Community Housing day camp for over 400 children, Yee Hong Community Wellness Foundation walkathon for over 500 participants, and the 21st annual Oasis Zoo Run raising over \$70,000 for the Toronto Zoo Wildlife Conservancy
- Your Toronto Zoo continues to support sustainability initiatives and education, including the installation of OSCAR units providing an interactive and visitor friendly device to support proper waste sorting, installation of EV charging stations for employee use, advancement of fleet transition plans, initiating a net-zero emission feasibility study, and the waste bin sensor pilot project on landfill and recycling bins to monitor waste generation.
- The return of school groups to the Toronto Zoo post-pandemic has been a key driver of attendance and revenue growth.

Key Challenges and Risks

- Enhancing conservation efforts and impact
- Uncontrollable impacts to attendance levels – e.g. weather, pandemics
- Procurement and supply issues including escalating costs
- Additional pandemic-related waves (COVID-19, Avian Influenza)
- Balancing on-site renewal/construction and maintenance activities with guest experience

Priority Actions

- Connecting local conservation actions to global impact:
 - Embrace our local community, especially those neighborhoods in our surrounding area, and introduce young, diverse families and youth to wildlife conservation and climate change, to develop future environmental and conservation leaders.

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- Continued leadership in restoring species at risk through strategic conservation efforts, including the release and monitoring of Blanding's turtles in the Rouge Valley watershed.
 - Implement energy retrofit program to support the TZNet0 and TransformTO Net Zero 2040 plan, reducing our greenhouse gas emissions, and achieving operating cost savings.
 - Drive guest visitation while building increased understanding of conservation efforts and climate change, and encouraging philanthropy in support of your Zoo and global conservation efforts to enhance the current investment.
 - 50 years of celebrating Toronto's diversity and the world's biodiversity:
 - Recognizing your Toronto Zoo's 50th anniversary in 2024 with a renewed commitment to serving communities and fostering their participation in the protection of wildlife and wild spaces, and in learning more about biodiversity loss and climate change.
 - Engagement with Indigenous partners including Native Child and Family Services Toronto to advance truth and reconciliation through cultural programming, land stewardship, learning and education programs and conservation initiatives including: Turtle Island Conservation Program; partner with First Nation communities to preserve community knowledge and significant natural and cultural landscape; First Nations Conservation Technician Trainees Program: hired to work with Adopt-A-Pond and the Turtle Island Conservation Program; expanded admissions discount program for First Nations, Inuit and Metis guests to the Toronto Zoo.
 - Further develop equity, diversity and inclusion programs which includes recruitment strategies that attract and retain a diverse talent pool reflecting our city. Working with a variety of community partners in strategies for talent acquisition.
 - Providing a local destination connecting Toronto's diverse cultures with the opportunity to travel the world and see animal and plant species without leaving the City.
 - Championing our community through investment and partnership:
 - Providing a gathering place offering engaging experiences to achieve attendance targets of 1.300 million and a high level of guest satisfaction resulting in positive revenue impact.
 - Collaborating with community partners including The East Scarborough Storefront, Toronto Community Housing, Woodgreen Settlement Services and Native Child and Family Services of Toronto to support delivery of key programs and events supporting youth and families from equity seeking communities in Scarborough and Toronto.
 - Generate direct and indirect economic impact through guest and tourism spending – for 2022 estimated at \$42.8M direct/\$65.5M total GDP impact on Toronto, plus an additional \$7.8M GDP impact on the remainder of Ontario (estimate only based on Ministry of Tourism, Culture and Sport's Tourism Regional Economic Impact Model using 2022 year-end operating expenditure and revenue total inputs for the Toronto Zoo).
 - Partnering with academic institutions including University of Toronto Scarborough and Centennial College to facilitate new programs and facilities focused on youth education in conservation and sustainability.
 - Implementation of community benefit and social procurement policies and practices to provide additional engagement with local community stakeholders.
 - A Toronto Centre of Expertise:
 - Implementation of the 2020 Strategic Plan and 2022 Master Plan with a focus on saving wildlife, igniting passion among the team, creating wow, connecting our Zoo and our community and revolutionizing Zoo technology; all of this to help make your Zoo an even greater force for conservation and community service. Your Zoo delivers on animal well-being, welfare and animal care, while advancing our understanding of conservation science, to support the fight against climate change and species extinction.
 - Site upgrades and advocacy to maintain compliance and exceed animal care standards at your Zoo and beyond - Association of Zoos & Aquariums (AZA), Canadian Council on Animal Care (CCAC), and supporting the approval of Bill S-241, The Jane Goodall Act.
 - Zoonotic disease prevention and controls to mitigate human-animal and species to species transmission (e.g. COVID-19, Avian Influenza).
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2024 BUDGET

1. The 2024 Operating Budget for Toronto Zoo of \$64.302 million gross, \$51.362 million revenue and \$12.940 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Zoo Conservation Science	24,243.8	2,076.9	22,166.9
Zoo Visitor Services	40,058.2	49,285.5	(9,227.3)
Total Program Budget	64,302.0	51,362.4	12,939.6

- The 2024 staff complement for the Toronto Zoo comprised of 454.2 operating positions.
2. The 2024 Capital Budget for Toronto Zoo with cash flows and future year commitments totaling \$76.384 million as detailed by project in [Appendix 5a](#).
 3. The 2025-2033 Capital Plan for Toronto Zoo totalling \$132.168 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all sub-projects with third party financing be subject to the receipt of such financing in 2024 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

2024 OPERATING BUDGET

2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
Revenues									
Zoo Visitor Services	42,872.3	42,751.5	48,048.2	42,751.5	49,285.5		49,285.5	6,534.0	15.3%
Zoo Conservation & Science	840.7	1,296.3	1,455.7	1,296.3	2,076.9		2,076.9	780.6	60.2%
Total Revenues	43,713.0	44,047.8	49,503.9	44,047.8	51,362.4		51,362.4	7,314.6	16.6%
Expenditures									
Zoo Visitor Services	40,834.7	36,354.4	44,981.4	34,361.3	40,058.2		40,058.2	5,696.9	16.6%
Zoo Fundraising & Strategic Partnerships	219.3	353.3	504.3	353.3				(353.3)	(100.0%)
Zoo Conservation & Science	16,149.0	22,005.0	16,995.8	22,005.0	24,243.8		24,243.8	2,238.8	10.2%
Total Gross Expenditures	57,203.0	58,712.7	62,481.5	56,719.7	64,302.0		64,302.0	7,582.4	13.4%
Net Expenditures	13,490.0	14,665.0	12,977.6	12,671.9	12,939.6		12,939.6	267.7	2.1%
Approved Positions**	423.2	440.2	N/A	440.2	454.2		454.2	N/A	N/A

* 2023 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2024 Budget expenditures of \$64.302 million gross reflect an increase of \$7.583 million or 13.4% above 2023 Budget, predominantly arising from:

- Lapsing of \$1.993 million in COVID-19 funding support to address additional cleaning, sanitization, and health and safety protocols.
- To mitigate the impact of COVID-19 funding shortfall and increased expenditures, 2024 attendance and revenue growth have been adjusted to achieve above 2023 target to reflect strong post-pandemic recovery and performance as seen in 2023. As a result, the net operating budget impact to the City has been limited to 2% or \$0.268 million.

EQUITY IMPACTS OF BUDGET CHANGES

Positive equity impacts: It is expected that the Toronto Zoo's 2024 Operating Budget will have positive equity and reconciliation impacts for Indigenous persons and groups due to investment in outreach and engagement through the Zoo's Indigenous Relations Division. With 2024 being the first full year with dynamic, plan-ahead pricing, persons from other equity seeking communities and/or those living with low income will benefit from lower admission rates on non-peak days compared to higher rates during peak summer days.

2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for Toronto Zoo of \$12.940 million is \$0.268 million or 2% greater than the 2023 Net Budget, when reversing 2023 pandemic costs and applying a zero-base budget approach to all prior year COVID-19 related financial impacts. Table 2 below summarizes the key cost drivers for the 2024 Budget.

Table 2: 2024 Key Cost Drivers

(In \$000s)	2024				2025 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2023 Budget	44,047.8	58,712.7	14,665.0	440.2	N/A
2023 Projection*	49,503.9	62,481.5	12,977.6	N/A	N/A
2023 Budget (excl. COVID)	44,047.8	56,719.7	12,671.9	440.2	N/A
Key Cost Drivers:					
Prior Year Impacts					
Absorb COVID expenditures		1,993.1	1,993.1		
Salary & Benefits					
COLA/Step/Benefit Adjustments		559.4	559.4		166.5
Compensation Review		1,203.0	1,203.0		
Non-Salary Inflation					
Corporate Economic Factors		100.4	100.4		
Other Base Changes					
Conservation and animal welfare		1,796.0	1,796.0	7.0	
Guest experience and engagement		935.0	935.0		
Building Indigenous Relations capacity		83.5	83.5		
Employee wellness, equity, continuous improvement		850.5	850.5	4.0	
Other changes include materials, supplies, equipment and project delivery		1,057.1	1,057.1	3.0	
Revenue Adjustment					
Attendance Increase by 80,000 guests	5,814.6		(5,814.6)		
Dynamic Pricing Cap Adjustment	1,500.0		(1,500.0)		
Sub-Total - Key Cost Drivers	7,314.6	8,578.0	1,263.4	14.0	166.5
Affordability Measures:					
Line by Line/Matching Actuals		(215.1)	(215.1)		
Grant and donations		(780.6)	(780.6)		
Sub-Total - Affordability Measures		(995.7)	(995.7)		
Total 2024 Budget	51,362.4	64,302.0	12,939.6	454.2	166.5
Change from 2023 Budget (excl. COVID) (\$)	7,314.6	7,582.3	267.7	N/A	N/A
Change from 2023 Budget (excl. COVID) (%)	17%	13%	2%	N/A	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Prior Year Impacts:**

- Sustained pandemic-related costs to address health and safety, sanitization and other COVID-19 measures are being reflected in the Toronto Zoo's base budget.

Salaries & Benefits:

- Salaries and benefits include cost of living, progression and benefit adjustments. The Toronto Zoo also completed a compensation review for exempt staff, approved by the Toronto Zoo Board of Management April 20, 2023, to align compensation based on external consultants review of market comparison in the public sector.

Non-Salary Inflation:

- Inflationary impacts to hydro, natural gas, water, and gas rates.

Other Base Changes:

- Additional budget changes are proposed to advance key strategic priorities of the Toronto Zoo Strategic Plan and 2022 Master Plan. This includes additional positions in conservation science, animal welfare and nutrition to ensure that Association of Zoos and Aquariums standards are maintained and exceeded, events and attractions associated with the Toronto Zoo's 50th anniversary to drive guest attendance and experience, expanding engagement with indigenous communities and supporting employee wellness, equity and continuous improvement within the organization. Other base changes include expenditures alignment with increased attendance level and project delivery.

Revenue Changes:

- Building on strong post-pandemic recovery in 2023 with forecasted attendance of 1.3 million exceeding target of 1.22 million, attendance is forecasted at 1.3 million in 2024 during which Toronto Zoo will be celebrating its 50th anniversary. Revenue growth, driven by anticipated increased attendance, is forecasted at \$5.8 million including admissions, retail, food services, memberships and parking. With the successful transition to dynamic pricing in 2023, a \$4.00 adjustment to the maximum peak time admission fee is proposed (from \$39.95 to a maximum of \$43.95 for online sales, \$40.95 to a maximum of \$44.95 for in-person sales). Under dynamic pricing, admission fees vary based on expected demand due to the season, day of the week and weather conditions. Admission fees are aligned with market comparators and help manage crowding levels during peak periods. Guests can take advantage of lower admission fees through advanced purchases and during non-peak days with base rates as low as \$16.95 per adult.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Leveraging deferred grant funding	Other	None		(0.781)	(0.781)				
Adjustments to align expenditures with actuals	Match to Actuals	None		(0.215)	(0.215)				
Total Affordability Measures				(0.996)	(0.996)	-			-

Toronto Zoo's 2024 Operating Budget includes \$0.996 million in offsets and efficiencies attributed to:

- Grant and donations of \$0.781 million leveraged to support initiatives such as conservation science.
- Line by line review of \$0.215 million to align budget to historical actuals.

Note:

1. For additional information on 2024 Service Changes please refer to [Appendix 2](#) and [Appendix 3](#) for the 2024 New and Enhanced Service Priorities, respectively.

2025 & 2026 OUTLOOKS**Table 5: 2025 and 2026 Outlooks**

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
Revenues			
Revenue Changes		770.4	782.0
Total Revenues	51,362.4		
Gross Expenditures			
Inflationary Impacts (including COLA)		964.5	978.9
Total Gross Expenditures	64,302.0	964.5	978.9
Net Expenditures	12,939.6	194.1	197.0
Approved Positions	454.2	457.2	459.2

Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$65.267 million reflects an anticipated \$0.965 million or 1.5% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlooks expects a further increase of \$0.979 million or 1.5% above 2025 gross expenditures.

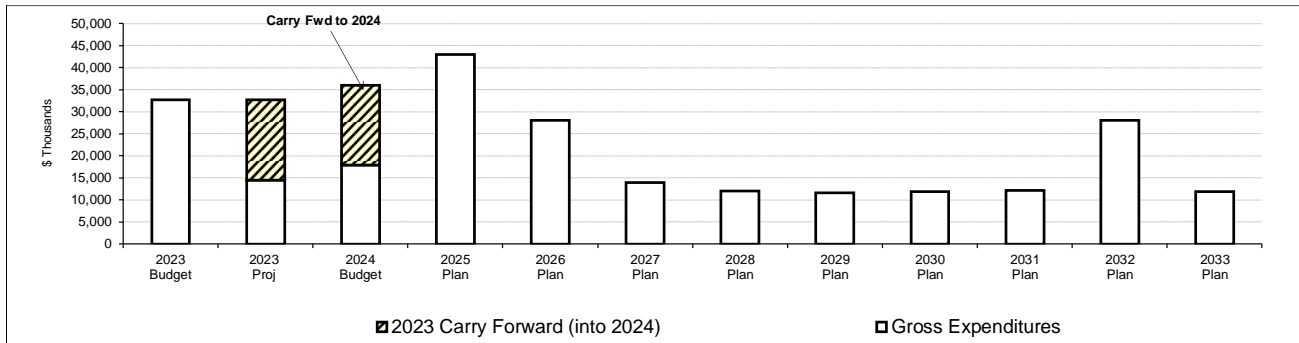
These changes arise from the following:

- Increased focus and investment on conservation science and animal well-being.
- Increasing operating costs associated with feed, building materials, and utilities.
- Sustaining strong attendance and revenue growth, anticipated to reach 1.32 million by 2025.
- Salary and benefit increases related to collective agreement.
- Maintaining staffing levels to support continued attendance growth, health and safety and technology needs.

2024 – 2033 CAPITAL BUDGET AND PLAN

2024 2033 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan										
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 10 Year Plan
	Gross Expenditures by Project Category:												
Health & Safety & Legislated	715	700											
SOGR	31,475	18,813	34,517	34,812	16,053	6,916	12,018	11,591	11,912	12,103	28,073	11,807	179,802
Service Improvement & Growth	500	250	1,500	8,250	12,000	7,000							28,750
Total by Project Category	32,690	19,763	36,017	43,062	28,053	13,916	12,018	11,591	11,912	12,103	28,073	11,807	208,552
Financing:													
Debt	22,464	11,537	25,457	37,062	21,053	10,916	5,018	4,591	4,912	5,103	17,073	8,807	139,992
Reserves/Reserve Funds													
Development Charges													
Provincial													
Federal													
Debt Recoverable													
Other Revenue	10,226	8,226	10,560	6,000	7,000	3,000	7,000	7,000	7,000	7,000	11,000	3,000	68,560
Total Financing	32,690	19,763	36,017	43,062	28,053	13,916	12,018	11,591	11,912	12,103	28,073	11,807	208,552

Changes to Existing Projects
(\$49.3 Million)

The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032):





- \$22.4 million – Increase in *Community Conservation Centre (Welcome Area)* project based on updated costing reflecting trades feedback, inflationary impacts, and increased construction market rates. Project cost has been increased to \$64.0 million. Budgetary impact has been addressed through reallocation between projects, additional contributions from the Toronto Zoo Wildlife Conservancy, and cash flow extension to 2026 to align with project timeline.
- \$18.1 million – Cost escalation and additional *Building and Services Refurbishment* to meet state of good repair, sustainability and animal care requirements. These requirements are partially offset by reductions in *Exhibit Refurbishment and Grounds and Visitor Improvements*.
- \$8.8 million – Increase in *Savanna Indoor Winter Holding and Viewing* due to cost escalation and scope adjustments to accommodate animal care requirements. Cash flow extension to 2027 to align with project timeline.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for Capital Needs Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2024 – 2033 CAPITAL BUDGET AND PLAN

\$208.6 Million 10-Year Gross Capital Program

			
Aging Infrastructure	Wildlife Habitats	Accessibility and Services	Information Technology
\$64.0 M 31%	\$28.8M 14%	\$104.7 M 50%	\$11.0 M 5%
Toronto Zoo Community Conservation Centre/Welcome Area <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Savanna indoor winter holding	Site-wide accessibility Building and services refurbishment <input checked="" type="checkbox"/> Exhibit refurbishment Grounds and visitor improvements	System and security upgrades Technology Master Plan

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2024-2033 Budget and Plan cash flows. Does not break out the climate component costs separately.

- The foundation of the 2024-2033 Capital Budget and Plan is the Toronto Zoo's 2022 Master Plan which reflects a balance of modernization, transformational, and innovative initiatives. All projects will also be designed to consider the actions required to meet the AODA legislation and be consistent with the direction provided in the Strategic Plan previously adopted by the Board of Management.
- Significant escalation in construction costs and ongoing supply chain issues have impacted project delivery timelines.
- The Zoo has reprioritized projects based on project timeline and readiness to proceed by deferring cash flow into outer years to address increased supplier costs and major scope increase while maintaining balanced capital plan affordability in combination with expanded fundraising contributions.

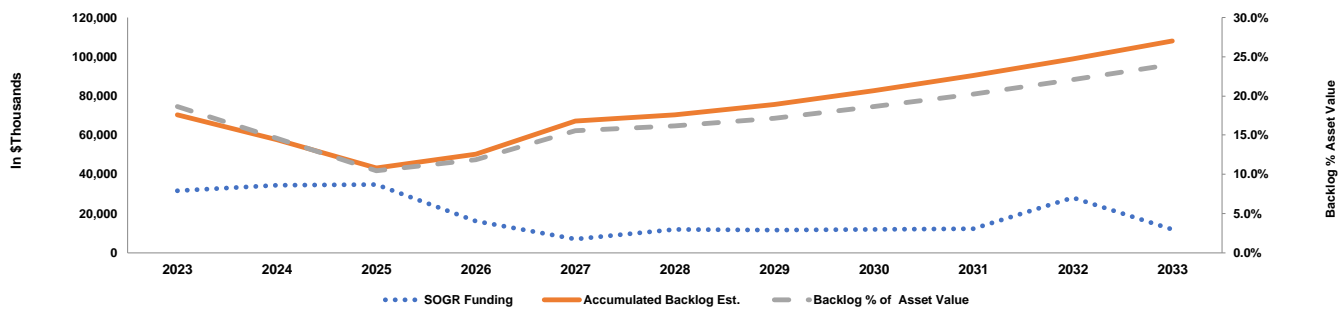
How the Capital Program is Funded

City of Toronto		Toronto Zoo Wildlife Conservancy	
\$144.6 M 69%		\$64.0 M 31%	
Debt	\$ 140.0 M	Donations	\$ 64.0 M
Other	\$ 4.6 M		

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

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

Chart 2: Total SOGR Funding & Backlog



\$ Thousands	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SOGR Funding	31,475	34,517	34,812	16,053	6,916	12,018	11,591	11,912	12,103	28,073	11,807
Accumulated Backlog Est.	70,451	57,690	43,167	50,413	67,076	70,576	75,526	82,576	90,376	98,913	108,210
Backlog % of Asset Value	18.7%	14.6%	10.5%	11.9%	15.6%	16.2%	17.2%	18.6%	20.3%	22.1%	24.1%
Total Asset Value	376,900	395,744	411,588	424,224	429,724	435,224	440,274	443,224	445,424	447,635	449,845

- The 2024-2033 includes \$179.8 million in SOGR projects within the Toronto Zoo over the 10-year period, providing an average of \$18 million annually to address aging infrastructure. The accumulated backlog is anticipated to increase from \$70.5 million in 2023 to \$108.2 million in 2033, representing 24.1% of the total replacement value estimated to be \$0.5 billion by 2033.
- Adjustments to the 10-Year Plan to the SOGR program reflects significant construction cost escalations and adjustments for animal care standards. Further adjustments to SOGR will be reflected in future year budget submissions to align with updated facility condition assessments to be completed.

APPENDICES

Appendix 1

2024 Operating Budget by Category

Category (In \$000s)	2021 Actual	2022 Actual	2023 Budget	2023 Projection*	2024 Budget	2024 Change from 2023 Budget		2024 Change from 2023 Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
Provincial Subsidies	1,140.3	763.7	1,290.2	1,448.9	2,070.8	780.6	60.5%	621.9	42.9%
Federal Subsidies									
Other Subsidies									
User Fees & Donations	21,546.0	38,479.7	39,624.2	45,833.6	46,130.2	6,506.0	16.4%	296.7	0.6%
Licences & Permits Revenue									
Transfers From Capital	171.0	171.0	500.0	500.0	500.0				
Contribution From Reserves/Reserve Funds	746.0	746.0	400.0	400.0	400.0				
Sundry and Other Revenues	1,088.6	3,552.6	2,233.3	1,321.4	2,261.3	28.0	1.3%	939.9	71.1%
Inter-Divisional Recoveries									
Total Revenues	24,691.9	43,713.0	44,047.8	49,503.9	51,362.4	7,314.6	16.6%	1,858.5	3.8%
Salaries and Benefits	28,267.7	32,592.7	35,645.6	35,640.0	39,522.4	3,876.7	10.9%	3,882.4	10.9%
Materials & Supplies	5,441.8	6,782.9	7,220.8	4,147.4	7,443.2	222.4	3.1%	3,295.7	79.5%
Equipment	263.8	1,873.9	2,049.7	1,475.7	2,121.4	71.7	3.5%	645.7	43.8%
Service and Rent	8,168.9	12,379.1	12,900.7	20,322.3	14,319.1	1,418.4	11.0%	(6,003.3)	(29.5%)
Contribution To Capital									
Contribution To Reserves/Reserve Funds	746.0	746.0	896.0	896.0	896.0			(0.0)	(0.0%)
Other Expenditures		2,828.5							
Inter-Divisional Charges									
Total Gross Expenditures	42,888.2	57,203.1	58,712.7	62,481.5	64,302.0	5,589.3	9.5%	1,820.5	2.9%
Net Expenditures	18,196.3	13,490.1	14,665.0	12,977.6	12,939.6	(1,725.4)	(11.8%)	(37.9)	(0.3%)

Appendix 2

Summary of 2024 Service Changes

N/A

Appendix 3

Summary of 2024 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Summary of 2024 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Savanna Indoor Winter Holding & Viewing	1,500	8,250	12,000	7,000							28,750			28,750
Building & Services Refurbishment <input checked="" type="checkbox"/>	4,228	2,450	1,750	2,250	7,250	5,691	7,150	6,503	19,410	7,857	64,539		64,539	
Exhibit Refurbishment	3,002	2,000	600	1,800	1,650	2,800	1,800	2,500	1,888	2,000	20,040		20,040	
Grounds and Visitor Improvements <input checked="" type="checkbox"/>	369	1,825	1,873	1,766	2,018	2,000	1,862	2,000	5,675	1,200	20,588		20,588	
Information Systems	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	750	10,650		10,650	
Welcome Area Redesign <input checked="" type="checkbox"/>	25,818	27,437	10,730								63,985		63,985	
Total Expenditures (including carry forward from 2023)	36,017	43,062	28,053	13,916	12,018	11,591	11,912	12,103	28,073	11,807	208,552		179,802	28,750

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2024-2033 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

Appendix 5a

2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Savanna Indoor Winter Holding & Viewing	1,500	1,750	450								3,700	1,000	2,700	
Building & Services Refurbishment <input checked="" type="checkbox"/>	4,228										4,228	4,228		
Exhibit Refurbishment	3,002										3,002	7,090	(4,088)	
Grounds and Visitor Improvements <input checked="" type="checkbox"/>	369										369	2,619	(2,250)	
Information Systems	1,100										1,100	1,100		
Welcome Area Redesign* <input checked="" type="checkbox"/>	25,818	27,437	10,730								63,985	29,020	34,965	
Total Expenditures (including carry forward from 2023)	36,017	29,187	11,180								76,384	45,057	31,327	

*Welcome Area Redesign's change in scope incorporates \$12.540 million future year estimates in 2023-2032 Council Approved Capital Budget and Plan and an additional \$22.425 million to address cost escalation, funded through project reallocation and contributions from the Toronto Zoo Wildlife Conservancy.

Appendix 5b

2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Savanna Indoor Winter Holding & Viewing	6,500	11,550	7,000							25,050			25,050
Building & Services Refurbishment <input checked="" type="checkbox"/>	2,450	1,750	2,250	7,250	5,691	7,150	6,503	19,410	7,857	60,311		60,311	
Exhibit Refurbishment	2,000	600	1,800	1,650	2,800	1,800	2,500	1,888	2,000	17,038		17,038	
Grounds and Visitor Improvements <input checked="" type="checkbox"/>	1,825	1,873	1,766	2,018	2,000	1,862	2,000	5,675	1,200	20,219		20,219	
Information Systems	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	750	9,550		9,550	
Total Expenditures	13,875	16,873	13,916	12,018	11,591	11,912	12,103	28,073	11,807	132,168		107,118	25,050

Appendix 6

Reporting on Major Capital Projects: Status Update

Division/Project name	2023 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	11,648	350	5,700	41,300	1,615	Minor Delay	Nov-23	Dec-25	Apr-26	Ⓜ	Ⓜ
Comments:	New arrival plaza, community and event space, classrooms, labs, conservation programming space, restaurants, gift shops, animal habitat to be constructed at the front entrance area of the Toronto Zoo replacing existing 50 year old entrance area										
Explanation for Delay:	Scope increase, construction cost escalation and procurement delays										

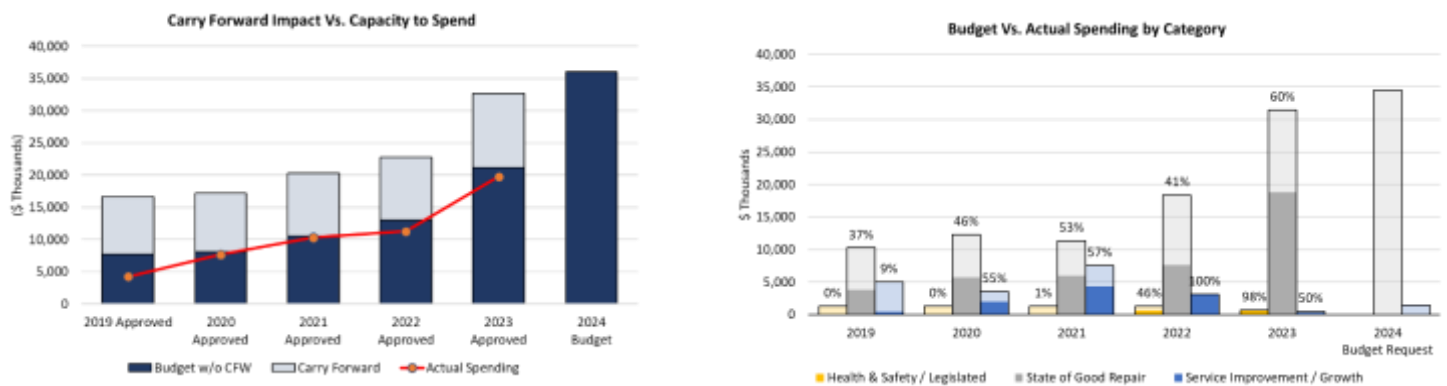
Appendix 7

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 the Toronto Zoo’s ability to spend and the market’s capacity to deliver. Overall the 2024-2033 Capital Budget and Plan for the Toronto Zoo reflects the level of spending necessary to support the development of project in the 2022 Master Plan approved by the Board of Management.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2023 underspending that will be carried forward into 2024 to complete capital work.

Chart 3 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

- Toronto Zoo’s actual spending over the previous five years, from 2019 to 2023, has averaged \$10.7 million per year or 48.6% spend rate.
- Toronto Zoo is projecting to spend \$19.7 million or 60.4% of its 2023 Council Approved Capital Budget by the end of 2023. Procurement, supply chain and construction cost escalation issues have impacted delivery timelines for several projects.
- The 2024 Capital Budget of \$36.0 million (including carry forward funding of \$18.2 million) is higher than the historic 5-year average budget of \$21.9 million and is attributed to the requirements below:
 - To upkeep the facility and enhance guest experiences by building the *Toronto Zoo Community Conservation Campus (Welcome Area)*, repairing and replacing building components, and improving site circulation and guest amenities. Construction on phase one of the project commenced in November 2023 and will continue through 2026.
 - To upgrade information systems by expanding the current network to improve performance, strengthen security and enhance efficiency identified in the 2022 Technology Master Plan.
 - To renovate smaller exhibits throughout the Zoo site and maintain a SOGR as part of a multi-year plan involving various initiatives.
- Based on the review of historical capital spending constraints and a capacity to spend review, \$9.9 million in capital spending originally cash flowed in 2024 has been deferred to 2025 and beyond for the following key projects:
 - *Welcome Area* project - deferred by \$2.9 million to future years to reflect updated construction timelines.
 - *Exhibit Refurbishments and Grounds and Visitor Improvements* projects - deferred by \$7.0 million to 2025 and beyond based on project readiness, reprioritization and focus on ensuring completion of ongoing 2023 projects.

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2024 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		680.0	685.1	690.2
Zoo Endangered Species Reserve Fund	XR3006			
<i>Withdrawals (-)</i>		(150.0)	(150.0)	(150.0)
<i>Contributions (+)</i>		150.0	150.0	150.0
Total Reserve / Reserve Fund Draws / Contributions		680.0	685.1	690.2
Interest Income		5.1	5.1	5.2
Balance at Year-End		685.1	690.2	695.4

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		1,830.0	1,830.0	1,830.0
Vehicle Reserve-Zoo	XQ1703			
<i>Contributions (+)</i>		496.0	496.0	496.0
Total Reserve / Reserve Fund Draws / Contributions		2,326.0	2,326.0	2,326.0
Other Program / Agency Net Withdrawals & Contributions		(496.0)	(496.0)	(496.0)
Balance at Year-End		1,830.0	1,830.0	1,830.0

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		55,229.0	57,628.7	60,046.5
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>		(250.0)	(250.0)	(250.0)
<i>Contributions (+)</i>		250.0	250.0	250.0
Total Reserve / Reserve Fund Draws / Contributions		55,229.0	57,628.7	60,046.5
Other Program / Agency Net Withdrawals & Contributions		1,978.1	1,978.1	1,978.1
Interest Income		421.6	439.6	457.8
Balance at Year-End		57,628.7	60,046.5	62,482.3

Appendix 11

Glossary

Approved Positions: Total approved permanent or temporary positions that support the delivery of City services and service levels in the annual budget.

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 and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire / build assets or extend the useful life of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

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

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

New / Enhanced Service Priorities: 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.

Operating Impact of Completed Capital Projects: The change in operating expenditure and / or revenue which is projected to occur during the implementation of a capital project and/or when a capital project is completed.

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

Staff Complement: The operating and capital positions that support the delivery of City services and service levels in the annual budget (*see Approved Positions*).

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.