

# 2025 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 2024, 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, wildlife encounters, 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 is committed to living our updated mission of connecting people, animals, conservation science and traditional knowledge to fight extinction. Through its new 2025-2027 Guardians of Wild Strategic Plan, your Toronto Zoo remains committed to evolving and growing as a leader in conservation science, making improvements in the areas of wildlife well-being, education, and research, collaborating with community, academic and indigenous partners, and continually enhancing the guest experience.

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 City's east end, 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 new Canadians as well as 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.*

For further information about the Toronto Zoo, please visit: [www.torontozoo.com](http://www.torontozoo.com).

## What Service We Provide

### **Zoo Conservation and Science**

**Who We Serve:** Colleges and Universities, Educators, Students 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 2025 operating budget):** \$27.9 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 2025 operating budget):** \$44.9 million

## Budget at a Glance

### 2025 OPERATING BUDGET

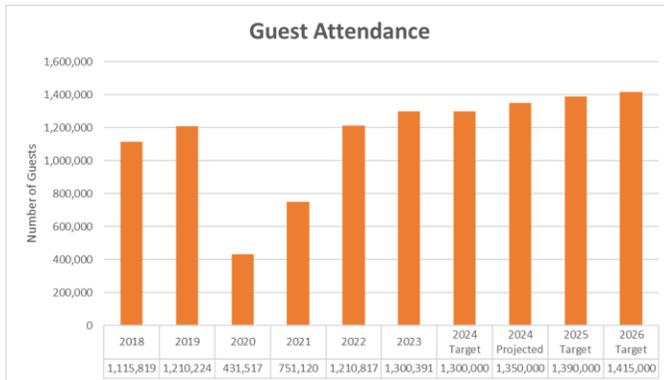
| <u>\$Million</u>   | <u>2025</u> | <u>2026</u> | <u>2027</u> |
|--------------------|-------------|-------------|-------------|
| Revenues           | \$59.9      | \$61.5      | \$63.2      |
| Gross Expenditures | \$72.8      | \$75.0      | \$77.2      |
| Net Expenditures   | \$12.9      | \$13.5      | \$14.0      |
| Approved Positions | 455.0       | 462.0       | 469.0       |

### 2025 - 2034 10-YEAR CAPITAL PLAN

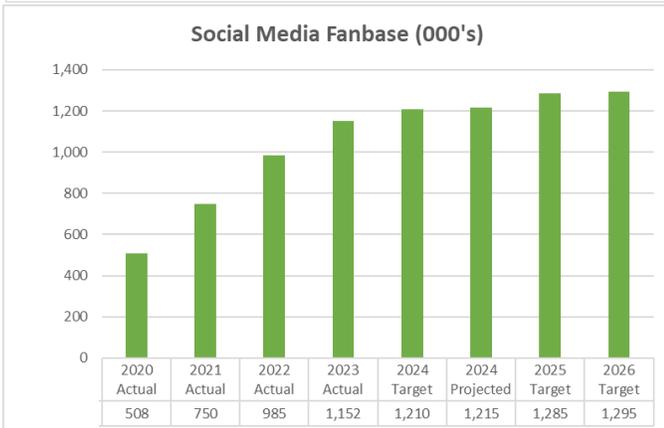
| <u>\$Million</u>   | <u>2025</u> | <u>2026-2034</u> | <u>Total</u> |
|--------------------|-------------|------------------|--------------|
| Gross Expenditures | \$51.2      | \$261.3          | \$312.5      |
| Debt               | \$32.9      | \$200.3          | \$233.2      |

Note: Includes 2024 carry forward funding

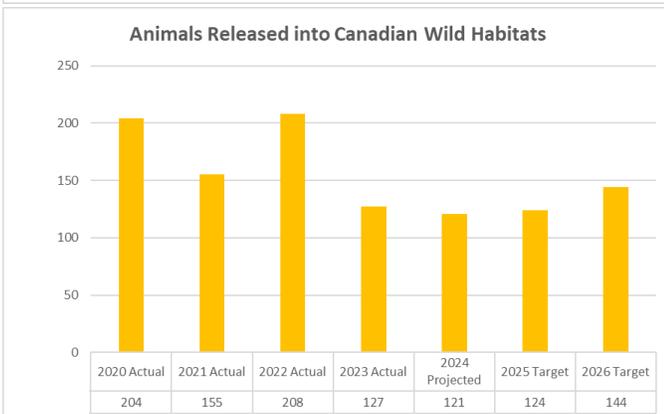
## How Well We Are Doing – Behind the Numbers



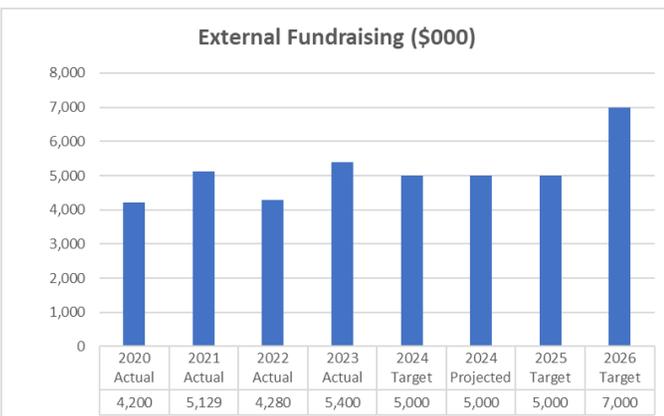
- Strong 2024 year-end attendance forecasted at approximately 1.35 million guests as your Toronto Zoo celebrated its 50<sup>th</sup> anniversary (3.8% above target of 1.30 million).
- Forecasted 2025 attendance of 1.39 million represents a 3.0% increase over last twelve months from September 1, 2023, to August 31, 2024.



- 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.
- In 2024 the Toronto Zoo leveraged social media to engage the community in its Guardians of Wild campaign, celebrate the 50<sup>th</sup> anniversary and share conservation breeding program successes. These efforts will continue in 2025 and beyond in support of the Zoo's new Strategic Plan.



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



- Build the reputation and profile of the Toronto Zoo Wildlife Conservancy to enhance experiences for Zoo guests, serve the animals and support conservation science.
- The Toronto Zoo Wildlife Conservancy is embarking on a new fundraising campaign in 2025 committed to growing donations in support of the Zoo's Master Plan and new Strategic Plan.

## How Well We Are Doing

| Service                       | Measure   | 2022 Actual | 2023 Actual | 2024 Target | 2024 Projection | Status | 2025 Target | 2026 Target |
|-------------------------------|---|-------------|-------------|-------------|-----------------|--------|-------------|-------------|
| <b>Outcome Measures</b>       |   |             |             |             |                 |        |             |             |
| Zoo Conservation and Science  | # of Day and Overnight Camp Participants                          | 3,990       | 6,254       | 4,700       | 6,215           | ●      | 6,250       | 6,300       |
| Zoo Conservation and Science  | # of "Zoo School" Students Enrolled                               | 36          | 36          | 36          | 36              | ●      | 36          | 72          |
| Zoo Conservation and Science  | # of Impressions of Volunteer Engagement with Visitors and Public | 828,730     | 1,149,329   | 1,100,000   | 1,300,000       | ●      | 1,300,000   | 1,325,000   |
| Zoo Conservation and Science  | # of Volunteer Hours Contributed                                  | 18,000      | 39,932      | 38,000      | 44,000          | ●      | 44,000      | 44,000      |
| Zoo Conservation and Science  | # of Climate Action Learning & Leadership (CALL) participants     | 49          | 45          | 48          | 11*             | ●      | 52          | 52          |
| <b>Service Level Measures</b> |   |             |             |             |                 |        |             |             |
| Zoo Conservation and Science  | External fundraising revenues raised                              | 4,280,000   | 5,400,000   | 5,000,000   | 5,000,000       | ●      | 5,000,000   | 7,000,000   |
| Zoo Conservation and Science  | # of Blandings turtles released into Rouge National Urban Park    | 56          | 66          | 60          | 74              | ●      | 50          | 50          |
| Zoo Conservation and Science  | Social Media Fans   | 985,000     | 1,152,489   | 1,210,000   | 1,215,000       | ●      | 1,285,000   | 1,295,000   |
| <b>Other Measures</b>         |   |             |             |             |                 |        |             |             |
| Zoo Visitor Service           | Guest Attendance at the Zoo                                       | 1,210,817   | 1,330,391   | 1,300,000   | 1,350,000       | ●      | 1,390,000   | 1,415,000   |
| Zoo Visitor Service           | # of Membership Subscriptions                                     | 35,716      | 31,510      | 31,000      | 30,500          | ●      | 31,000      | 31,500      |
| Zoo Visitor Service           | \$ of Retail Sales per Visitor                                    | \$2.71      | \$2.52      | \$2.50      | \$2.51          | ●      | \$2.51      | \$2.52      |
| Zoo Visitor Service           | \$ of Food Sales per Visitor                                      | \$6.14      | \$7.31      | \$5.60      | \$6.80          | ●      | \$7.31      | \$7.35      |

\*Note: 2024 projection lower due to absence of grant funding.

### 2024 Projection to 2024 Target Comparison

● 80-100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Celebrated the Toronto Zoo's 50th anniversary with year-end attendance surpassing 1.35 million compared to a target of 1.30 million in 2024.
- Launched the Guardians of Wild campaign inviting members of the community to join the Toronto Zoo in protecting wildlife, preventing habitat loss and combating climate change.
- Successfully passed Canadian Council on Animal Care (CCAC) certification inspection with several commendations towards the Zoo's Wildlife Health and Wildlife Science departments.
- In February 2024, your Toronto Zoo was recognized with the [Canoo Partner of the Year](#) award from the Institute for Canadian Citizenship. The award recognizes the partner attraction that welcomed the most newcomers across Canada.
- Hosted Canadian citizenship ceremony on August 16, 2024, welcoming 48 new Canadians coinciding with your Zoo's 50th anniversary.
- Supported complementary and discounted access programs for families living with low income, including Canoo, Museum and Arts Pass 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 2024 these programs supported more than 100,000 complementary and discounted visits to the Zoo.
- Launched complimentary year-round access for First Nations, Inuit and Metis people in June 2024, established Toronto Zoo Indigenous Advisory Circle to provide advice and guidance on Indigenous programs and services, and supported Indigenous child and youth centred service agencies (Native Child and Family Services of Toronto and ENAGB Indigenous Youth Agency) in onsite programming that weaves traditional knowledge and conservation education, all as part of your Toronto Zoo's commitment to truth and reconciliation.
- Launched PaRx program providing 50% discount for guests with prescription from physician to spend time in nature for mental and physical health purposes.
- Welcomed new additions to the Toronto Zoo family including White Rhinoceros, Red Panda and Snow Leopard newborns.
- 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).
- Launched the Toronto Zoo Guest Experience mobile app providing a new channel for guests to access Zoo information, purchase tickets, navigate the site, learn about animals and conservation efforts and make donations.
- Introduced new guest experience attractions including the renovated greenhouse with expanded guest access, new virtual reality ride digitally transporting guests to animal habitats around the world, and hosting Apple TV+ Jane's Endangered Animal Experience based on the life and work of Dr. Jane Goodall.
- Completed replacement of the Indo Malaya boardwalk providing guests with a new and fully accessible vantage point for viewing and experiencing the Zoo along with native animal and plant species on site.
- Unveiled the David Onley Trail which is a fully accessible boardwalk connecting Americas to the African Savanna habitats.
- Your Toronto Zoo continues to be a gathering place to host community and charitable events including the three-day Multicultural Festival showcasing cultures from around the world, Scarborough Health Network community event, Dream Day providing exclusive Zoo access for more than 2,500 paediatric patients from four Toronto hospitals, Toronto Community Housing day camp for over 400 children, hosted Jays Care Foundation campers, Yee Hong Community Wellness Foundation walkathon for over 500 participants, solar eclipse citizen scientist event, and the 22nd annual Oasis Zoo Run raising over \$80,000 for the Toronto Zoo Wildlife Conservancy.
- Your Toronto Zoo's Senior Director of Conservation Science was nominated for the prestigious Indianapolis Prize for Animal Conservation – referred to as the "Nobel Prize for animal conservation".
- Centennial College's inaugural Partner Appreciation Awards recognized your Toronto Zoo with the Long-Standing Partner Award.
- Reproductive Science team published its 100<sup>th</sup> scientific research paper.

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## Key Challenges and Risks

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

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## Priority Actions

Your Toronto Zoo's [Guardians of Wild 2025-2027 Strategic Plan](#), adopted by the Board of Management of the Toronto Zoo in October 2024, highlights the need for urgent action locally and globally to prevent extinction and biodiversity loss while fostering more nature positive connections. The Strategic Plan is built around our 4 Cares – Animals, Team, Guests and Community, and Climate. Priority Actions are centred on the following Strategic Areas of Focus:

- 1) **Belonging** - We are more than a place to visit, volunteer or make your living. We are a place where people gather, connect with nature, share iconic experiences, and build memories that last a lifetime. This is a place where you are welcomed for who you are, are part of the story as an active participant, and contribute to a better future for wildlife.
  - 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.
  - Collaborating with community partners including The East Scarborough Storefront, Toronto Community Housing, Woodgreen Settlement Services, Native Child and Family Services, and others, to support delivery of key programs and events supporting youth and families from equity deserving communities in Scarborough and across Toronto.
  - Further develop equity, diversity and inclusion programs which includes recruitment strategies that attract and retain a diverse talent pool reflecting our City and work with a variety of community partners in strategies for talent acquisition.
- 2) **Nature's Insurance Policy** - We must take action to protect species for future generations. We will challenge colonial conservation perspectives and embrace an inclusive approach, bringing together contemporary science and traditional knowledge. We will rethink how we set priorities and protect species in a rapidly changing world.
  - Save Canadian species through biobanking, conservation breeding and reintroduction programs, including the release and monitoring of Blandings turtles and bats in the Rouge Valley watershed.
  - Engagement with Indigenous partners to advance truth and reconciliation through cultural programming, land stewardship, learning and education programs and conservation initiatives including the Turtle Island Conservation Program and partnership with First Nation communities to preserve community knowledge and significant natural and cultural landscapes.
  - Implement energy retrofit program to support the TZNet0 and TransformTO Net Zero 2040 plan, reduce our greenhouse gas emissions, and achieve operating cost savings.
  - Zoonotic disease prevention and controls to mitigate human-animal and species to species transmission (e.g. COVID-19, Avian Influenza).
- 3) **Wildlife Advocates** - It is a privilege to have animals in our care and we embrace the responsibility to be a voice for their wellbeing. Success means individuals and populations that are thriving, and we will evolve and improve our standards of care while pushing for higher standards across the country. We will bring groups together to challenge current approaches and evaluate our effectiveness, while also growing community involvement and action to effect conservation.
  - Site upgrades and advocacy to maintain compliance and exceed animal care standards at your Zoo and beyond – including accreditation by the Association of Zoos and Aquariums (AZA) and the CCAC, and advocacy on animal well-being such as Bill S-15 An Act to amend the Criminal Code and the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*.

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- Leverage your Toronto Zoo's Guardians of Wild campaign to engage our community and guests to foster their participation in the protection of wildlife and wild spaces, and in learning more about biodiversity loss and climate change.
  - 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.
  - Use artificial intelligence and analytics to improve decisions in service of our animals, community and environment, with a focus on reproductive biology, conservation and animal wellbeing.
- 4) Wow for Good - One size fits no one, and we will strive to deliver highly personalized experiences, every time. We will challenge perceptions and make unforgettable memories. People will be called to act for wildlife and the natural world, equipped with knowledge and perspectives to engage in meaningful conservation action.
- A gathering place offering exceptional and engaging experiences to achieve attendance targets of 1.390 million in 2025 and a high level of guest satisfaction resulting in positive revenue impact.
  - Drive guests to our gate while building an increased understanding of our conservation efforts and climate change and encourage more philanthropy in support of your Zoo and global conservation efforts to enhance the current investment.
  - Providing a local destination connecting Toronto's diverse cultures with the opportunity to travel the world and see animal and plant species from "home".
  - Leverage innovative technology for a more impactful and resonating guest experience and expand the reach of conservation and education programs as your Toronto Zoo aspires to become the most technologically advanced zoo in the world.
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**2025 BUDGET**

1. The 2025 Operating Budget for Toronto Zoo of \$72.795 million gross, \$59.855 million revenue and \$12.940 million net for the following services:

**Service:**

|                             | <b>Gross<br/>Expenditures<br/>(\$000s)</b> | <b>Revenue<br/>(\$000s)</b> | <b>Net<br/>Expenditures<br/>(\$000s)</b> |
|-----------------------------|--|-----------------------------|--|
| Zoo Conservation Science    | 27,859.9                                   | 2,762.2                     | 25,097.7                                 |
| Zoo Visitor Services        | 44,934.6                                   | 57,092.7                    | (12,158.1)                               |
| <b>Total Program Budget</b> | <b>72,794.5</b>                            | <b>59,854.9</b>             | <b>12,939.6</b>                          |

- The 2025 staff complement for Toronto Zoo comprised of 455.0 operating positions.
2. The 2025 Capital Budget for Toronto Zoo with cash flows and future year commitments totaling \$71.624 million as detailed by project in [Appendix 5a](#).
  3. The 2026-2034 Capital Plan for Toronto Zoo totalling \$240.854 million in project estimates as detailed by project in [Appendix 5b](#).
  4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

# **2025 OPERATING BUDGET**

## 2025 OPERATING BUDGET OVERVIEW

**Table 1: 2025 Operating Budget by Service**

| (In \$000s)                     | 2023 Actual     | 2024 Budget     | 2024 Projection* | 2025 Base Budget | 2025 New / Enhanced | 2025 Budget     | Change v. 2024 Budget |              |
|---------------------------------|-----------------|-----------------|------------------|------------------|---------------------|-----------------|-----------------------|--------------|
| By Service                      | \$              | \$              | \$               | \$               | \$                  | \$              | \$                    | %            |
| <b>Revenues</b>                 |                 |                 |                  |                  |                     |                 |                       |              |
| Zoo Conservation & Science      | 800.2           | 2,076.9         | 2,085.4          | 2,762.2          |                     | 2,762.2         | 685.3                 | 33.0%        |
| Zoo Visitor Services            | 46,371.2        | 49,285.5        | 49,487.0         | 57,092.7         |                     | 57,092.7        | 7,807.2               | 15.8%        |
| <b>Total Revenues</b>           | <b>47,171.4</b> | <b>51,362.4</b> | <b>51,572.4</b>  | <b>59,854.9</b>  |                     | <b>59,854.9</b> | <b>8,492.5</b>        | <b>16.5%</b> |
| <b>Expenditures</b>             |                 |                 |                  |                  |                     |                 |                       |              |
| Zoo Conservation & Science      | 21,374.4        | 24,243.8        | 24,684.0         | 27,859.9         |                     | 27,859.9        | 3,616.1               | 14.9%        |
| Zoo Visitor Services            | 42,000.1        | 40,058.2        | 40,785.7         | 44,934.6         |                     | 44,934.6        | 4,876.4               | 12.2%        |
| <b>Total Gross Expenditures</b> | <b>63,374.5</b> | <b>64,302.0</b> | <b>65,469.7</b>  | <b>72,794.5</b>  |                     | <b>72,794.5</b> | <b>8,492.5</b>        | <b>13.2%</b> |
| <b>Net Expenditures</b>         | <b>16,203.1</b> | <b>12,939.6</b> | <b>13,897.3</b>  | <b>12,939.6</b>  |                     | <b>12,939.6</b> | <b>0.0</b>            | <b>0.0%</b>  |
| <b>Approved Positions**</b>     | <b>440.2</b>    | <b>454.2</b>    | <b>N/A</b>       | <b>455.0</b>     |                     | <b>455.0</b>    | <b>0.8</b>            | <b>0.2%</b>  |

\* 2024 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

### KEY DRIVERS

**Total 2025 Budget** expenditures of \$72.795 million gross reflecting an increase of \$8.493 million gross in spending above 2024 budget, predominantly arising from:

- Inclusion of Climate Action Learning and Leadership (CALL) Program in based budget providing conservation focussed education and internship opportunities to more than 50 youth from equity deserving communities annually.
- Adjustments of post pandemic expenditures to align with actuals based on strong attendance recovery in key areas including food services, retail and seasonal staffing.
- Investments in key areas including conservation science, guest services and facilities to deliver conservation programs and research, maintain wildlife care standards established by accrediting bodies, support an exceptional guest experience and address increasing site maintenance costs.
- Revenue offsets based on higher forecasted guest attendance and user fee adjustments to reflect inflationary impacts and market demand, resulting in \$0 change in property tax funding from the 2024 budget.

### EQUITY IMPACTS OF BUDGET CHANGES

**Positive equity impacts:** The Toronto Zoo's 2025 Operating Budget is expected to have positive equity impacts as a result of accommodating the CALL Program within the Zoo's base budget. Between 2021 and 2023 the CALL Program provided 142 youth from equity deserving communities with paid internships, skills development and educational opportunities. The program has been funded from federal government grants since 2021. In 2024 federal funding was not approved and only 11 youth benefited from the program with support available through the Toronto Zoo Wildlife Conservancy. For 2025 it is proposed that the CALL program become part of the Zoo's base budget at a cost of \$0.3 million gross to ensure ongoing and stable funding for the program. The 2025 budget also includes continuation of programs providing complementary or discounted admissions to guests from equity deserving communities along with reduced admission costs for advanced ticket purchases and visits during non-peak periods under the Toronto Zoo's dynamic pricing model.

**2025 OPERATING BUDGET KEY COST DRIVERS**

The 2025 Net Operating Budget for Toronto Zoo of \$12.940 million is unchanged from the 2024 Net Budget. Table 2 below summarizes the key cost drivers and offsets for the 2025 Budget.

**Table 2: 2025 Key Cost Drivers**

| (In \$000s)                                     | 2025            |                  |                  |              | 2026<br>Annualized<br>impact (Net) |
|---|-----------------|------------------|------------------|--------------|------------------------------------|
|   | Revenues        | Gross            | Net              | Positions**  |                                    |
| <b>2024 Projection*</b>                         | <b>51,572.4</b> | <b>65,469.7</b>  | <b>13,897.3</b>  | <b>N/A</b>   | <b>N/A</b>                         |
| <b>2024 Budget</b>                              | <b>51,362.4</b> | <b>64,302.0</b>  | <b>12,939.6</b>  | <b>454.2</b> | <b>N/A</b>                         |
| <b>Key Cost Drivers:</b>                        |                 |                  |                  |              |                                    |
| <b>Prior Year Impacts</b>                       |                 |                  |                  |              |                                    |
| Absorb CALL Program costs                       |                 | 300.0            | 300.0            | 0.8          |                                    |
| <b>Salary &amp; Benefits</b>                    |                 |                  |                  |              |                                    |
| Salary and Benefits Adjustments                 |                 | 2,934.0          | 2,934.0          |              |                                    |
| <b>Non-Salary Inflation</b>                     |                 |                  |                  |              |                                    |
| Corporate Economic Factors                      |                 | 300.0            | 300.0            |              |                                    |
| <b>Other Base Changes</b>                       |                 |                  |                  |              |                                    |
| Conservation, education and animal welfare      |                 | 3,191.0          | 3,191.0          |              |                                    |
| Guest experience and health and safety          |                 | 2,585.0          | 2,585.0          |              |                                    |
| Administration, facilities and project delivery |                 | 572.5            | 572.5            |              |                                    |
| <b>Revenue Adjustment</b>                       |                 |                  |                  |              |                                    |
| Attendance forecast                             | 1,812.0         |                  | (1,812.0)        |              |                                    |
| User fee adjustments                            | 4,926.0         |                  | (4,926.0)        |              |                                    |
| Other revenues                                  | 1,010.5         |                  | (1,010.5)        |              |                                    |
| <b>Sub-Total - Key Cost Drivers</b>             | <b>7,748.5</b>  | <b>9,882.5</b>   | <b>2,134.0</b>   | <b>0.0</b>   |                                    |
| <b>Affordability Measures</b>                   | <b>744.0</b>    | <b>(1,390.0)</b> | <b>(2,134.0)</b> |              |                                    |
| <b>Total 2025 Budget</b>                        | <b>59,854.9</b> | <b>72,794.5</b>  | <b>12,939.6</b>  | <b>455.0</b> |                                    |
| <b>Change from 2024 Budget (\$)</b>             | <b>8,492.5</b>  | <b>8,492.5</b>   |                  | <b>0.8</b>   | <b>N/A</b>                         |
| <b>Change from 2024 Budget (%)</b>              | <b>17%</b>      | <b>13%</b>       |                  | <b>0%</b>    | <b>N/A</b>                         |

\*Based on 9 Month Variance

\*\*YoY comparison based on approved positions

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

- Provide ongoing base funding to continue to support the CALL program costs. The CALL program provides youth from equity deserving communities with paid internships, skills development and educational opportunities, and was grant funded in prior years.

**Salary and Benefits:**

- Includes minimum wage, cost of living, progression and benefit adjustments and alignment of non-permanent/seasonal hours with post pandemic actuals.

**Non-Salary Inflation:**

- Other inflationary and economic factors include hydro, natural gas, water and fuel rates primarily driven by price increases.

**Other Changes:**

- Additional budget changes are proposed to advance key strategic priorities of the Toronto Zoo's 2025-2027 Guardians of Wild Strategic Plan and 2022 Master Plan and to align operating expenditures with higher attendance levels and post pandemic actuals. This includes increases to support conservation science programs and research, address animal welfare requirements, and adjustments in operating costs in guest service areas (e.g. food services, retail), education programs and camps, and facilities maintenance to address inflationary impacts and demand levels. Offsets for gross expenditure adjustments have been leveraged through line-by-line review savings in addition to grants, donations and reserves supporting the Zoo's conservation programs, animal welfare and research.

**Revenue Changes:**

- Revenue growth is driven by strong post pandemic attendance levels with forecasted 2025 attendance at 1.39 million guests, an increase of 3.0% over 2024 projected actual of 1.35 million (6.9% above 2024 budgeted attendance of 1.3 million). User fee increases are also proposed including up to \$1.00 on general admissions under the Zoo's dynamic pricing model, along with fee adjustments in other categories including memberships, education programs, food services, rides and attractions, and parking.

**Affordability Measures:****Table 3: Offsets and Efficiencies**

| (In \$000s)   |                  |               |         |                  |                  |           |                    |     |           |
|---|------------------|---------------|---------|------------------|------------------|-----------|--------------------|-----|-----------|
| Recommendation  | Savings Type     | Equity Impact | 2025    |                  |                  |           | 2026 (Incremental) |     |           |
|   |                  |               | Revenue | Gross            | Net              | Positions | Gross              | Net | Positions |
| Line-by-line adjustments to align expenditures with actuals | Match to Actuals | None          |         | (1,400.0)        | (1,400.0)        |           |                    |     |           |
| Leveraging deferred grants, donations and reserve draws     | Other            | None          |         | (700.0)          | (700.0)          |           |                    |     |           |
| <b>Total Affordability Measures</b>                         |                  |               |         | <b>(2,100.0)</b> | <b>(2,100.0)</b> | -         |                    |     | -         |

Toronto Zoo's 2025 Operating Budget includes \$2.1 million in offsets and efficiencies attributed to:

- Line by line review – Offsets of gross expenditure adjustments have been leveraged through line-by-line review resulting in savings of \$1.4 million to align with historical actuals; and
- Grants, donations and reserve draws – Taking into account the budget pressures for 2025, Toronto Zoo has leveraged other revenue sources including grants, donations and reserves in the amount of \$0.7 million to support conservation science initiatives.

**Note:**

- For additional information, please refer to [Appendix 2](#) for details on 2025 Service Changes; [Appendix 3](#) for the 2025 New and Enhanced Service Priorities and [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

**2026 AND 2027 OUTLOOKS****Table 5: 2026 and 2027 Outlooks**

| (In \$000s)                           | 2025 Budget     | 2026<br>Incremental<br>Outlook | 2027<br>Incremental<br>Outlook |
|---------------------------------------|-----------------|--------------------------------|--------------------------------|
| <b>Revenues</b>                       |                 |                                |                                |
| Revenue Changes                       |                 | 1,645.9                        | 1,691.0                        |
| <b>Total Revenues</b>                 | <b>59,854.9</b> | <b>1,645.9</b>                 | <b>1,691.0</b>                 |
| <b>Gross Expenditures</b>             |                 |                                |                                |
| Inflationary Impacts (including COLA) |                 | 2,183.8                        | 2,249.4                        |
| <b>Total Gross Expenditures</b>       | <b>72,794.5</b> | <b>2,183.8</b>                 | <b>2,249.4</b>                 |
| <b>Net Expenditures</b>               | <b>12,939.6</b> | <b>537.9</b>                   | <b>558.4</b>                   |
| <b>Approved Positions</b>             | <b>455.0</b>    | <b>7.0</b>                     | <b>7.0</b>                     |

\*\*YoY comparison based on approved positions

## Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$74.978 million reflects an anticipated \$2.184 million or 3.00% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlooks expects a further increase of \$2.249 million or 3.00% above the 2026 Outlook.

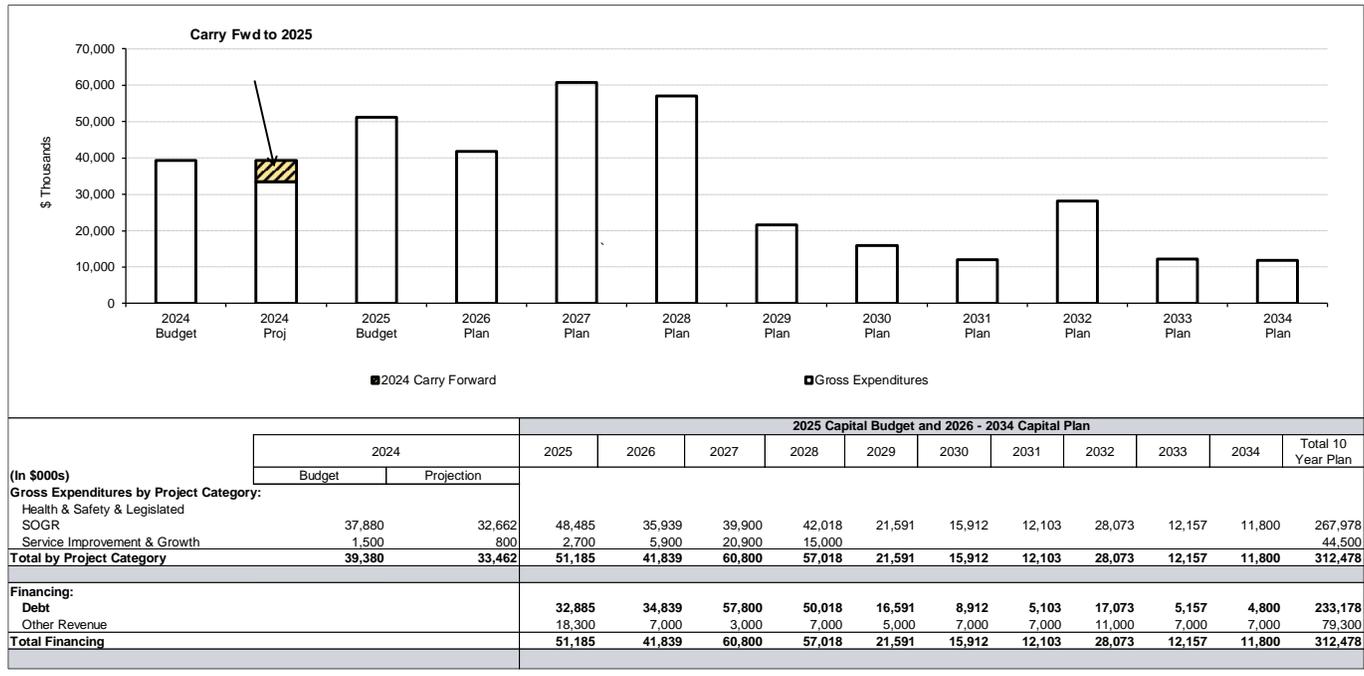
These changes arise from the following:

- Conservation and Animal Welfare: Increased focus and investment on conservation science and animal well-being guided by the 2025-2027 Guardians of Wild Strategic Plan;
- Cost Inflation: Increasing operating costs associated with feed, building materials and utilities, in addition to the opening of the Community Conservation Centre (Welcome Area) upon completion of the previously approved capital project;
- Salary and Benefits: Increases related to collective agreement and legislated increases (e.g. minimum wage);
- Revenue Changes: Sustaining strong attendance and revenue growth with anticipated increase of 25,000 guests annually.

# **2025 – 2034 CAPITAL BUDGET AND PLAN**

**2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



**Project Updates**  
(\$44.1 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- \$15.6 million – Increase in Savanna Indoor Winter Holding and Viewing to \$43.5 million due to updated material and construction estimates as design work has advanced. To mitigate the impact, construction start has been deferred to 2026 and an additional \$4.0 million in funding has been committed by the Toronto Zoo Wildlife Conservancy.
- \$14.2 million - Increase in Community Conservation Centre (Welcome Area) project based on higher construction costs as tendering has progressed, inflationary impacts, and design and permit related delays. The increased costs have been offset in entirety through leveraging contributions from the Toronto Zoo Wildlife Conservancy and other donation funding.
- \$14.0 million – Combined increase in Building and Services Refurbishment, Exhibit Refurbishment, and Grounds and Visitor Improvement projects over the nine-year forecast period to address state of good repair and inflationary requirements.

**New Projects**  
(\$76.2 Million)

The 2025-2034 Capital Budget and Plan includes new projects. Key projects are as follows:

- \$65.0 million – Site wide Equipment Replacements by 2030 as part of the TZNet0 Transition Plan. The project involves the implementation of renewable energy generation, water conservation and grey water installations, waste management and related infrastructure retrofits. Annual CO2e reductions are estimated at 3,336 tonnes.
- \$10.2 million – Replacement of diesel and natural gas powered generators with sustainable energy sources by 2030. Project is forecasted to reduce CO2e by 589 tonnes annually.
- \$1.0 million – Funding to initiate design in 2026 for implementation of the next stage of the Toronto Zoo Master Plan through the capital stage gating process to identify potential opportunities for new projects and initiatives.

**Note:**

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

**2025 – 2034 CAPITAL BUDGET AND PLAN**

**\$312.5 Million 10-Year Gross Capital Program**

|    |   |    |    |  |
|---|--|---|---|---|
| Updating Infrastructure   | Wildlife Habitats  | Accessibility and Service   | Sustainability (Carbon Budget)  | Information Technology  |
| \$58.2 M<br>19%   | \$43.5 M<br>14%  | \$124.5 M<br>40%  | \$75.2 M<br>24%   | \$11.0 M<br>3%  |
| Toronto Zoo Community Conservation Centre (Welcome Area)<br><input checked="" type="checkbox"/> <input checked="" type="checkbox"/><br>Toronto Zoo Master Plan Projects<br>SOGR | Savanna Indoor Winter Holding and Viewing<br><input checked="" type="checkbox"/> <input checked="" type="checkbox"/><br>SOGR | Building and Services Refurbishment<br>Exhibit Refurbishment<br><input checked="" type="checkbox"/><br>Grounds and Visitor Improvements<br>SOGR / Accessibility | Replacement of heating and cooling equipment<br><input checked="" type="checkbox"/> <input checked="" type="checkbox"/><br>Site-wide generator replacement<br><input checked="" type="checkbox"/> | Technology Master Plan Deployment<br>System and cybersecurity upgrades              |

- 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 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

- Your Toronto Zoo continues to make strategic investments that advance the vision for a modern, sustainable and year-round conservation science and tourism destination set out in the 2022 Master Plan and in accordance with the standards established by the AZA, the CCAC and applicable regulations of the Province of Ontario and City of Toronto.
- The 2025-2034 Capital Budget and Plan reflects a balance of modernization, transformational, and innovative initiatives. All projects will also be designed to consider the actions required to meet AODA legislation and be consistent with the direction set out in the Toronto Zoo's Guardians of Wild 2025-2027 Strategic Plan adopted by the Board of Management in October 2024.
- In recent years projects have experienced significant escalation in construction costs and delays associated with project coordination, permitting and procurement 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.

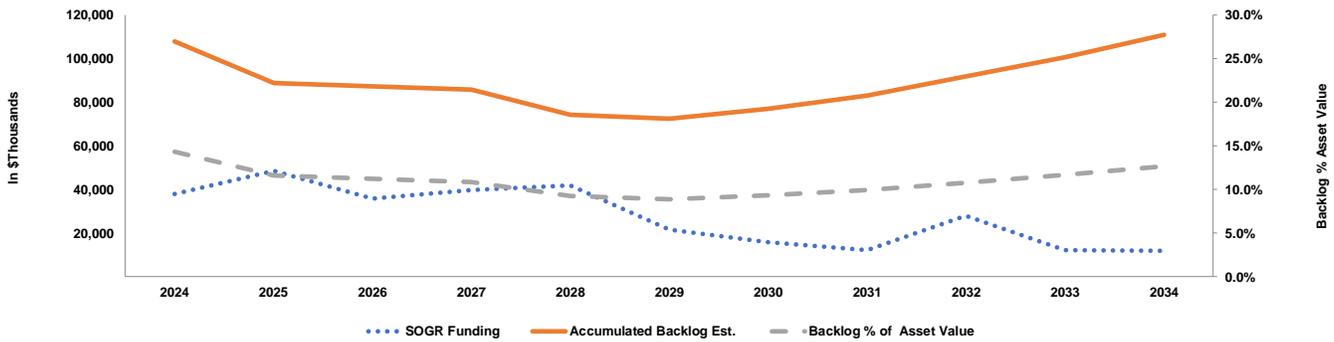
### How the Capital Program is Funded

| City of Toronto         |            | Other Funding                    |           |
|-------------------------|------------|----------------------------------|-----------|
| <b>\$233.2 M</b><br>75% |            | <b>\$79.3 M</b><br>25%           |           |
| Debt                    | \$ 233.2 M | Toronto Zoo Wildlife Conservancy | \$ 66.0 M |
|                         |            | Toronto Zoo Donated Funds        | \$ 13.3 M |

### STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

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

**Chart 2: Total SOGR Funding and Backlog**



| \$ Thousands                    | 2024      | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031      | 2032      | 2033      | 2034      |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>SOGR Funding</b>             | 37,880    | 48,485    | 35,939    | 39,900    | 42,018    | 21,591    | 15,912    | 12,103    | 28,073    | 12,157    | 11,800    |
| <b>Accumulated Backlog Est.</b> | 108,000   | 88,884    | 87,353    | 85,712    | 74,212    | 72,364    | 76,914    | 83,214    | 91,751    | 100,698   | 110,857   |
| <b>Backlog % of Asset Value</b> | 14.3%     | 11.6%     | 11.3%     | 10.9%     | 9.3%      | 8.9%      | 9.3%      | 9.9%      | 10.8%     | 11.7%     | 12.7%     |
| <b>Total Asset Value</b>        | 753,689.5 | 764,994.8 | 776,469.7 | 788,116.8 | 799,938.5 | 811,937.6 | 824,116.7 | 836,478.4 | 849,025.6 | 861,761.0 | 874,687.4 |

- The 2025-2034 Capital Budget and Plan includes \$267.9 million in SOGR projects over the 10-year period, providing an average of \$26.8 million annually to address aging infrastructure. The accumulated backlog presented above is anticipated to increase moderately from \$108.0 million in 2024 to \$110.9 million in 2034, representing 12.7% of the total replacement value estimated at nearly \$0.9 billion by 2034.
- Added investments of \$105.7 million in SOGR funding will enable the Zoo to complete various key state of good repair projects and ensure the Zoo to continue to operate at and above the Association of Zoos and Aquariums (AZA) standards for animal care and well-being. It will also advance key emission reduction priority projects in achieving the net zero greenhouse gas emission targets of the TZ Net Zero plan and City's TransformTO emission reduction strategy.
- The SOGR backlog estimates and asset values have been updated in alignment with the asset data and infrastructure renewal needs as established in the City's Asset Management Plan. Toronto Zoo will continue to refine these estimates based on planned building condition assessments of its asset inventory and the SOGR backlog analysis including asset values.
- 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.

**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

Approval of the 2025 Capital Budget will result in an overall operating impact of \$0.7 million net on an annual basis arising from completing the Community Conservation Centre (Welcome Area) project, as shown in Table 6 below.

**Table 6: Net Operating Impact Summary**

| Projects                                     | 2025 Budget |           | 2026 Plan    |            | 2027 Plan    |           | 2028 Plan |           | 2029 Plan |           | 2025-2029 |              | 2025-2034  |           |
|--|-------------|-----------|--------------|------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|------------|-----------|
|  | \$000s      | Positions | \$000s       | Positions  | \$000s       | Positions | \$000s    | Positions | \$000s    | Positions | \$000s    | Positions    | \$000s     | Positions |
| <b>Previously Approved</b>                   |             |           |              |            |              |           |           |           |           |           |           |              |            |           |
| Community Conservation Centre (Welcome Area) |             |           | 300.0        | 4.0        | 400.0        |           |           |           |           |           |           | 700.0        | 4.0        |           |
| <b>Sub-Total: Previously Approved</b>        |             |           | <b>300.0</b> | <b>4.0</b> | <b>400.0</b> |           |           |           |           |           |           | <b>700.0</b> | <b>4.0</b> |           |
| <b>Total (Net)</b>                           |             |           | <b>300.0</b> | <b>0.0</b> | <b>400.0</b> |           |           |           |           |           |           | <b>700.0</b> | <b>0.0</b> |           |

Previously Approved projects

- The Toronto Zoo Community Conservation Centre (Welcome Area) is a critical element of Zoo revitalization and community engagement, as well as education and training initiatives. The front entrance has not been significantly updated since 1974; it is the first and last destination for guests and has been prioritized in the Toronto Zoo’s Master Plan. The new facility, which began construction in 2023, will be a community hub with modernized Zoo front entrance elements such as entrance wickets, animal habitats and retail facilities. In addition, the concept includes program elements such as conservation displays, classrooms and laboratories which will be shared with the University of Toronto Scarborough, another significant anchor in the Scarborough community. These spaces will enable experiential learning opportunities across all ages, specifically for high-impact programs serving equity deserving community members, such as the CALL program. Upon completion in 2026, operating impacts of the new facility include requirements for additional staff positions in security, technology, custodial and maintenance and associated building operations expenditures. Any future operating impacts will be reviewed each year and be considered as part of future year budget processes.

# APPENDICES

## Appendix 1

### 2025 Operating Budget by Category

| Category<br>(In \$000s)                  | 2022            | 2023            | 2024            | 2024            | 2025            | 2025 Change from 2024 |              | 2025 Change from 2024 |               |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------|--------------|-----------------------|---------------|
|  | Actual          | Actual          | Budget          | Projection*     | Budget          | Budget                | %            | Projection            | %             |
|  | \$              | \$              | \$              | \$              | \$              | \$                    | %            | \$                    | %             |
| Provincial Subsidies                     | 763.7           |                 | 2,070.8         | 2,079.3         |                 | (2,070.8)             | (100.0%)     | (2,079.3)             | (100.0%)      |
| User Fees & Donations                    | 38,479.7        | 44,330.2        | 46,130.2        | 46,318.9        | 54,763.0        | 8,632.7               | 18.7%        | 8,444.1               | 18.2%         |
| Transfers From Capital                   | 171.0           | 171.0           | 500.0           | 500.0           | 171.0           | (329.0)               | (65.8%)      | (329.0)               | (65.8%)       |
| Contribution From Reserves/Reserve Funds | 746.0           | 1,006.9         | 400.0           | 400.0           | 400.0           |                       |              |                       |               |
| Sundry and Other Revenues                | 3,552.6         | 1,663.3         | 2,261.3         | 2,274.3         | 4,520.9         | 2,259.6               | 99.9%        | 2,246.7               | 98.8%         |
| <b>Total Revenues</b>                    | <b>43,713.0</b> | <b>47,171.4</b> | <b>51,362.4</b> | <b>51,572.4</b> | <b>59,854.9</b> | <b>8,492.5</b>        | <b>16.5%</b> | <b>8,282.5</b>        | <b>16.1%</b>  |
| Salaries and Benefits                    | 32,592.7        | 35,849.8        | 39,522.4        | 40,240.1        | 41,725.6        | 2,203.2               | 5.6%         | 1,485.5               | 3.7%          |
| Materials & Supplies                     | 6,782.9         | 14,464.0        | 7,443.2         | 7,578.3         | 6,406.2         | (1,037.0)             | (13.9%)      | (1,172.2)             | (15.5%)       |
| Equipment                                | 1,873.9         | 1,873.9         | 2,121.4         | 2,159.9         | 2,022.8         | (98.6)                | (4.6%)       | (137.1)               | (6.3%)        |
| Service and Rent                         | 12,379.1        | 10,440.8        | 14,319.1        | 14,745.4        | 21,894.0        | 7,574.9               | 52.9%        | 7,148.6               | 48.5%         |
| Contribution To Reserves/Reserve Funds   | 746.0           | 746.0           | 896.0           | 746.0           | 746.0           | (150.0)               | (16.7%)      | (0.0)                 | (0.0%)        |
| Other Expenditures                       | 2,828.5         |                 |                 |                 |                 |                       |              |                       |               |
| <b>Total Gross Expenditures</b>          | <b>57,203.1</b> | <b>63,374.5</b> | <b>64,302.0</b> | <b>65,469.7</b> | <b>72,794.5</b> | <b>8,492.5</b>        | <b>13.2%</b> | <b>7,324.8</b>        | <b>11.2%</b>  |
| <b>Net Expenditures</b>                  | <b>13,490.1</b> | <b>16,203.1</b> | <b>12,939.6</b> | <b>13,897.3</b> | <b>12,939.6</b> | <b>0.0</b>            | <b>0.0%</b>  | <b>(957.7)</b>        | <b>(6.9%)</b> |

\*Projection based on 9 Month Variance

## **Appendix 2**

### **Summary of 2025 Service Changes**

N/A

## **Appendix 3**

### **Summary of 2025 New / Enhanced Service Priorities Included in Budget**

N/A

## **Appendix 4**

### **Operating Program Provincial/Federal Funding Streams by Program**

N/A

## Appendix 5

### 2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

| Projects (In \$000s)  | 2025 Budget   | 2026 Plan     | 2027 Plan     | 2028 Plan     | 2029 Plan     | 2030 Plan     | 2031 Plan     | 2032 Plan     | 2033 Plan     | 2034 Plan     | 2025 - 2034 Total |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| Carbon Budget-Equipment Replacement <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>     | 400           | 600           | 25,000        | 25,000        | 10,000        | 4,000         |               |               |               |               | <b>65,000</b>     |
| Exhibit Refurbishment   | 3,574         | 5,000         | 1,800         | 1,650         | 2,800         | 1,800         | 2,500         | 1,888         | 2,000         | 2,000         | <b>25,012</b>     |
| Savanna Indoor Winter Holding & Viewing <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | 2,700         | 5,400         | 20,400        | 15,000        |               |               |               |               |               |               | <b>43,500</b>     |
| Grounds and Visitor Improvements  | 3,300         | 3,500         | 3,000         | 2,018         | 2,000         | 1,862         | 2,000         | 5,675         | 1,200         | 1,200         | <b>25,755</b>     |
| Welcome Area Redesign <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>                   | 37,590        | 19,639        |               |               |               |               |               |               |               |               | <b>57,229</b>     |
| Information Systems   | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | <b>11,000</b>     |
| Building & Services Refurbishment   | 2,421         | 6,000         | 4,000         | 7,250         | 5,691         | 7,150         | 6,503         | 19,410        | 7,857         | 7,500         | <b>73,782</b>     |
| Carbon Budget- Site-Wide Generator Replacement <input checked="" type="checkbox"/>                              | 100           | 100           | 5,000         | 5,000         |               |               |               |               |               |               | <b>10,200</b>     |
| Toronto Zoo Master Plan   |               | 500           | 500           |               |               |               |               |               |               |               | <b>1,000</b>      |
| <b>Total Expenditures (including carry forward from 2024)</b>   | <b>51,185</b> | <b>41,839</b> | <b>60,800</b> | <b>57,018</b> | <b>21,591</b> | <b>15,912</b> | <b>12,103</b> | <b>28,073</b> | <b>12,157</b> | <b>11,800</b> | <b>312,478</b>    |

| Health & Safety & Legislated | SOGR           | Growth & Improved Service |
|------------------------------|----------------|---------------------------|
|                              | <b>65,000</b>  |                           |
|                              | <b>25,012</b>  |                           |
|                              |                | <b>43,500</b>             |
|                              | <b>25,755</b>  |                           |
|                              | <b>57,229</b>  |                           |
|                              | <b>11,000</b>  |                           |
|                              | <b>73,782</b>  |                           |
|                              | <b>10,200</b>  |                           |
|                              |                | <b>1,000</b>              |
|                              | <b>267,978</b> | <b>44,500</b>             |

- 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 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

## Appendix 5a

### 2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

| Projects (In \$000s)  | 2025 Budget   | 2026 Plan     | 2027 Plan  | 2028 Plan | 2029 Plan | 2030 Plan | 2031 Plan | 2032 Plan | 2033 Plan | 2034 Plan | Total 2025 Cash Flow & FY Commits | Previously Approved | Change in Scope | New w/ Future Year |
|---|---------------|---------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------------------|---------------------|-----------------|--------------------|
| Carbon Budget-Equipment Replacement <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>     | 400           |               |            |           |           |           |           |           |           |           | 400                               |                     |                 | 400                |
| Exhibit Refurbishment   | 3,574         |               |            |           |           |           |           |           |           |           | 3,574                             | 1,481               | 2,093           |                    |
| Savanna Indoor Winter Holding & Viewing <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | 2,700         | 400           | 400        |           |           |           |           |           |           |           | 3,500                             | 2,900               | 600             |                    |
| Grounds and Visitor Improvements  | 3,300         |               |            |           |           |           |           |           |           |           | 3,300                             |                     | 3,300           |                    |
| Welcome Area Redesign <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>                   | 37,590        | 19,639        |            |           |           |           |           |           |           |           | 57,229                            | 43,041              | 14,188          |                    |
| Information Systems   | 1,100         |               |            |           |           |           |           |           |           |           | 1,100                             |                     | 1,100           |                    |
| Building & Services Refurbishment   | 2,421         |               |            |           |           |           |           |           |           |           | 2,421                             | 772                 | 1,649           |                    |
| Carbon Budget- Site-Wide Generator Replacement <input checked="" type="checkbox"/>                              | 100           |               |            |           |           |           |           |           |           |           | 100                               |                     |                 | 100                |
| <b>Total Expenditures (including carry forward from 2024)</b>   | <b>51,185</b> | <b>20,039</b> | <b>400</b> |           |           |           |           |           |           |           | <b>71,624</b>                     | <b>48,194</b>       | <b>22,930</b>   | <b>500</b>         |

## Appendix 5b

### 2026 - 2034 Capital Plan

| Projects (In \$000s)  | 2026 Plan     | 2027 Plan     | 2028 Plan     | 2029 Plan     | 2030 Plan     | 2031 Plan     | 2032 Plan     | 2033 Plan     | 2034 Plan     | 2026 - 2034 Total |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| Carbon Budget-Equipment Replacement <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>     | 600           | 25,000        | 25,000        | 10,000        | 4,000         |               |               |               |               | <b>64,600</b>     |
| Exhibit Refurbishment   | 5,000         | 1,800         | 1,650         | 2,800         | 1,800         | 2,500         | 1,888         | 2,000         | 2,000         | <b>21,438</b>     |
| Savanna Indoor Winter Holding & Viewing <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | 5,000         | 20,000        | 15,000        |               |               |               |               |               |               | <b>40,000</b>     |
| Grounds and Visitor Improvements  | 3,500         | 3,000         | 2,018         | 2,000         | 1,862         | 2,000         | 5,675         | 1,200         | 1,200         | <b>22,455</b>     |
| Information Systems   | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100         | <b>9,900</b>      |
| Building & Services Refurbishment   | 6,000         | 4,000         | 7,250         | 5,691         | 7,150         | 6,503         | 19,410        | 7,857         | 7,500         | <b>71,361</b>     |
| Carbon Budget- Site-Wide Generator Replacement <input checked="" type="checkbox"/>                              | 100           | 5,000         | 5,000         |               |               |               |               |               |               | <b>10,100</b>     |
| Toronto Zoo Master Plan   | 500           | 500           |               |               |               |               |               |               |               | <b>1,000</b>      |
| <b>Total Expenditures</b>   | <b>21,800</b> | <b>60,400</b> | <b>57,018</b> | <b>21,591</b> | <b>15,912</b> | <b>12,103</b> | <b>28,073</b> | <b>12,157</b> | <b>11,800</b> | <b>240,854</b>    |

| Health & Safety & Legislated | SOGR           | Growth & Improved Service |
|------------------------------|----------------|---------------------------|
|                              | <b>64,600</b>  |                           |
|                              | <b>21,438</b>  |                           |
|                              |                | <b>40,000</b>             |
|                              | <b>22,455</b>  |                           |
|                              | <b>9,900</b>   |                           |
|                              | <b>71,361</b>  |                           |
|                              | <b>10,100</b>  |                           |
|                              |                | <b>1,000</b>              |
|                              | <b>199,854</b> | <b>41,000</b>             |

## Appendix 6

### Reporting on Major Capital Projects: Status Update

| Division/Project name            | 2024 Cash Flow  |           |                    | Total Project Cost |              | Status   | Start Date | End Date |         | On Budget | On Time |
|----------------------------------|---|-----------|--------------------|--------------------|--------------|----------|------------|----------|---------|-----------|---------|
|                                  | Appr.   | YTD Spend | YE Projected Spend | Appr. Budget       | Life to Date |          |            | Planned  | Revised |           |         |
| <b>Toronto Zoo</b>               |   |           |                    |                    |              |          |            |          |         |           |         |
| <b>Welcome Area Construction</b> | 20,965  | 9,592     | 18,000             | 63,985             | 10,656       | On Track | Nov-23     | Apr-26   | Jun-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 the existing 50 year old entrance area. |           |                    |                    |              |          |            |          |         |           |         |
| Explanation for Delay:           | Minor design, permitting and procurement related delays.  |           |                    |                    |              |          |            |          |         |           |         |

- Ⓞ >70% of Approved Project Cost
- Ⓜ Between 50% and 70%
- Ⓡ < 50% or > 100% of Approved

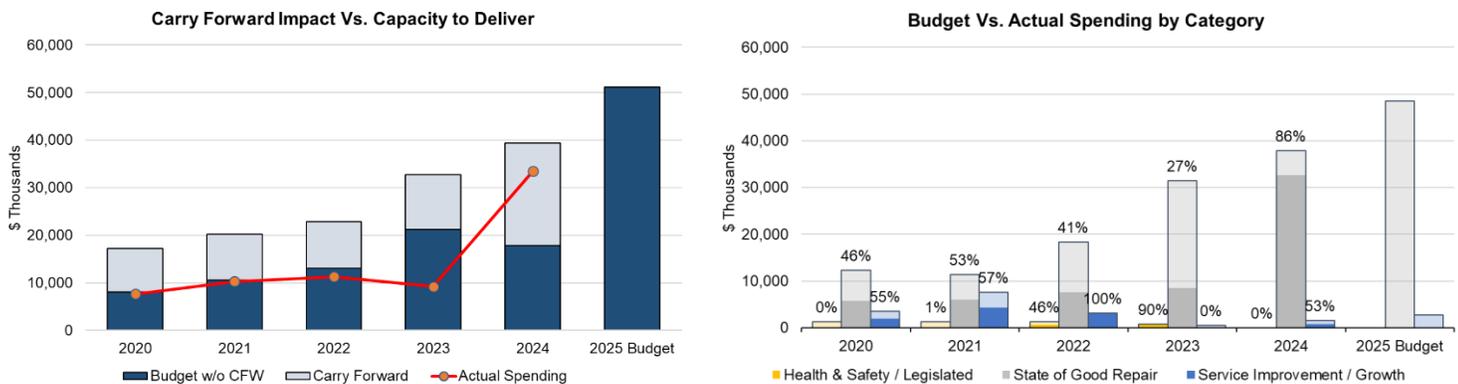
## Appendix 7

### Capacity to Deliver Review

The 10-year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the Toronto Zoo’s ability to deliver and the capacity available in the market to deliver on capital projects and assets. Overall, the 2025-2034 Capital Budget and Plan for the Toronto Zoo reflects the level of spending necessary to support the development of projects in the 2025-2027 Strategic Plan and the 2022 Master Plan approved by the Board of Management.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025-2034 Capital Budget and Plan to complete capital work.

**Chart 3 – Capacity to Deliver**



### Impact of Capacity to Deliver Review on the 10-Year Plan

- Toronto Zoo’s actual spending over the previous five years, from 2020 to 2024, has averaged \$14.4 million per year or 52% spend rate. The projected spending for 2024 is \$33.5 million or 85% of its 2024 Capital Budget. Procurement, design and construction cost escalation issues have impacted delivery timelines for several projects.
- Based on the review of historical capital spending and an assessment of capacity to deliver, \$11.9 million in capital spending originally cash allocated for 2025 has been deferred to 2026 and beyond. Adjustments to the 10-Year Capital Plan are noted below:
  - Welcome Area project - deferred by \$6.9 million to 2026 to reflect updated construction timelines and projected spending requirements.
  - Savanna Indoor Winter Holding and Viewing construction project - deferred start of construction phase of the project from 2025 to 2026 based on project readiness, reprioritization and focus on ensuring completion of ongoing 2024 projects. This results in the deferral of \$5.0 million of projected construction costs to 2026.
- The 2025 Capital Budget of \$51.2 million (including carry forward funding of \$5.9 million) is higher than the historic 5-year average budget of \$26.5 million and is attributed to the requirements below:
  - To modernize 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 of the project, which accounts for 73% of the 2025 Capital Budget, commenced in November 2023 and will continue through 2026.
  - To initiate design work on TZNet0 transition plan projects to meet 2030 emission reduction goals including the replacement of all heating and cooling systems throughout the site and replacement of diesel and natural gas powered generators.

- To renovate smaller exhibits throughout the Zoo site and maintain a state of good repair as part of a multi-year plan involving various initiatives.
- To upgrade information systems by expanding the current network to improve performance, strengthen security and enhance efficiency identified in the 2022 Technology Master Plan and in cooperation with the City of Toronto's Chief Information and Security Officer.

## Appendix 8

### Summary of Capital Delivery Constraints

| Projects   | Total Project Cost | Non-Debt Funding | Debt Required | Cash Flow (In \$ Millions) |      |      |            |            |            |            |            |      |      |  |
|--|--------------------|------------------|---------------|----------------------------|------|------|------------|------------|------------|------------|------------|------|------|--|
|  |                    |                  |               | 2025                       | 2026 | 2027 | 2028       | 2029       | 2030       | 2031       | 2032       | 2033 | 2034 |  |
| <b>NOT INCLUDED</b>                              |                    |                  |               |                            |      |      |            |            |            |            |            |      |      |  |
| <i>Toronto Zoo Master Plan</i>                   | 32.7               |                  | 32.7          |                            |      |      | 5.2        | 7.2        | 6.8        | 6.8        | 6.8        |      |      |  |
| <b>Total Delivery Constraints (Not Included)</b> | <b>32.7</b>        |                  | <b>32.7</b>   |                            |      |      | <b>5.2</b> | <b>7.2</b> | <b>6.8</b> | <b>6.8</b> | <b>6.8</b> |      |      |  |

In addition to the 10-Year Capital Plan of \$312.5 million, Toronto Zoo has identified \$32.7 million in unmet needs as reflected in the table above. The project will be included on the list of Capital Delivery Constraints to be considered with other City priorities in future year budget processes.

- The Toronto Zoo Master Plan project includes investment requirements of \$33.7 million expected in the next three to six years to support priority initiatives that advance the conservation and animal well-being goals set out in the Master Plan and 2025-2027 Strategic Plan. This includes a Species at Risk Breeding Centre, Animal Nutrition Centre, and Saving Species Sanctuary.
- Design costs of \$1.0 million are included in the 2025-2034 Capital Budget and Plan starting in 2026. A total of \$32.7 million in construction costs for Toronto Zoo Master Plan projects between 2028 and 2032 has been deferred as recommended by the City's capital prioritization process. Design work is to begin in 2026 and project funding may be requested in future years as construction costs and timelines are established.

## Appendix 9

### Capital Program Provincial/Federal Funding Streams by Project

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2025 Operating Budget

#### Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name<br>(In \$000s)                        | Reserve / Reserve<br>Fund Number | Withdrawals (-) / Contributions (+) |              |             |
|---|----------------------------------|-------------------------------------|--------------|-------------|
|   |                                  | 2025                                | 2026         | 2027        |
|   |                                  | \$                                  | \$           | \$          |
| <b>Beginning Balance</b>  |                                  | <b>619.0</b>                        | <b>169.0</b> | <b>19.0</b> |
| Zoo Endangered Species Reserve Fund                               | XR3006                           |                                     |              |             |
| <i>Withdrawals (-)</i>  |                                  | (450.0)                             | (150.0)      | (19.0)      |
| <i>Contributions (+)</i>  |                                  |                                     |              |             |
| <b>Total Reserve / Reserve Fund Draws / Contributions</b>         |                                  | <b>169.0</b>                        | <b>19.0</b>  |             |
| <b>Other Program / Agency Net Withdrawals &amp; Contributions</b> |                                  |                                     |              |             |
| <b>Balance at Year-End</b>  |                                  | <b>169.0</b>                        | <b>19.0</b>  |             |

| Reserve / Reserve Fund Name<br>(In \$000s)                        | Reserve / Reserve<br>Fund Number | Withdrawals (-) / Contributions (+) |                |                |
|---|----------------------------------|-------------------------------------|----------------|----------------|
|   |                                  | 2025                                | 2026           | 2027           |
|   |                                  | \$                                  | \$             | \$             |
| <b>Beginning Balance</b>  |                                  | <b>2,009.0</b>                      | <b>1,899.9</b> | <b>1,795.9</b> |
| Vehicle Reserve-Zoo   | XQ1703                           |                                     |                |                |
| <i>Contributions (+)</i>  |                                  | 496.0                               | 496.0          | 496.0          |
| <b>Total Reserve / Reserve Fund Draws / Contributions</b>         |                                  | <b>2,505.0</b>                      | <b>2,395.9</b> | <b>2,291.9</b> |
| <b>Other Program / Agency Net Withdrawals &amp; Contributions</b> |                                  | (605.1)                             | (600.0)        | (490.0)        |
| <b>Balance at Year-End</b>  |                                  | <b>1,899.9</b>                      | <b>1,795.9</b> | <b>1,801.9</b> |

#### Corporate Reserve / Reserve Funds

| Reserve / Reserve Fund Name<br>(In \$000s)                        | Reserve / Reserve<br>Fund Number | Withdrawals (-) / Contributions (+) |                 |                 |
|---|----------------------------------|-------------------------------------|-----------------|-----------------|
|   |                                  | 2025                                | 2026            | 2027            |
|   |                                  | \$                                  | \$              | \$              |
| <b>Beginning Balance</b>  |                                  | <b>64,191.0</b>                     | <b>66,556.0</b> | <b>67,939.0</b> |
| Sick Leave Reserve Fund   | XR1007                           |                                     |                 |                 |
| <i>Withdrawals (-)</i>  |                                  | (250.0)                             | (250.0)         | (250.0)         |
| <i>Contributions (+)</i>  |                                  | 250.0                               | 250.0           | 250.0           |
| <b>Total Reserve / Reserve Fund Draws / Contributions</b>         |                                  | <b>64,191.0</b>                     | <b>66,556.0</b> | <b>67,939.0</b> |
| <b>Other Program / Agency Net Withdrawals &amp; Contributions</b> |                                  | 1,715.0                             | 714.0           | (385.0)         |
| <b>Interest Income</b>  |                                  | 650.0                               | 669.0           | 677.0           |
| <b>Balance at Year-End</b>  |                                  | <b>66,556.0</b>                     | <b>67,939.0</b> | <b>68,231.0</b> |

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels in 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 Deliver:** 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 lives 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 Delivery 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 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 provide services.

**Operating Impact of Completed Capital Projects:** The Operating Budget Impact of Capital is 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. These changes should be documented on a Business Case Form in the appropriate category.

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

**Salary and Benefits Adjustment:** General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

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

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

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