

# 2026 Program Summary

## Toronto Zoo

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### Description

For over 50 years your Toronto Zoo has been a leading conservation and science-based tourism organization leading local, national and global efforts to fight the biodiversity and climate crises. Nestled within Canada's Rouge National Urban Park, your Zoo is home to 3,000 animals representing more than 280 species and is open 365 days a year, hosting 1.3 million guests annually. Along with providing a nature-positive experience that includes 10 kilometers of walking trails, your Zoo also provides children's day camps and educational programs, along with gift shops, rides, 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 its updated mission of connecting people, animals, conservation science and traditional knowledge to fight extinction. Through the 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. Your Zoo is 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 and Scientists, Wildlife Researchers and Societies, Indigenous Communities, Zoological Institutions, Accrediting Bodies

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

**Resources (gross 2026 operating budget):** \$29.1 million

### Zoo Visitor Services

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

**What We Deliver:** Nature-positive experiences, connections with wildlife and natural spaces, engaging experiences and attractions, facilities and infrastructure maintenance

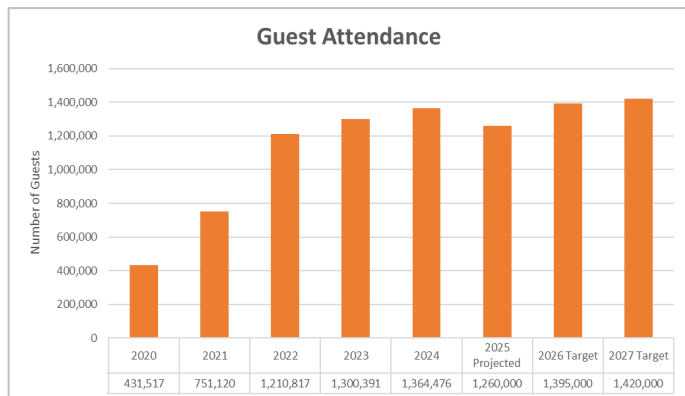
**Resources (gross 2026 operating budget):** \$46.9 million

## Budget at a Glance

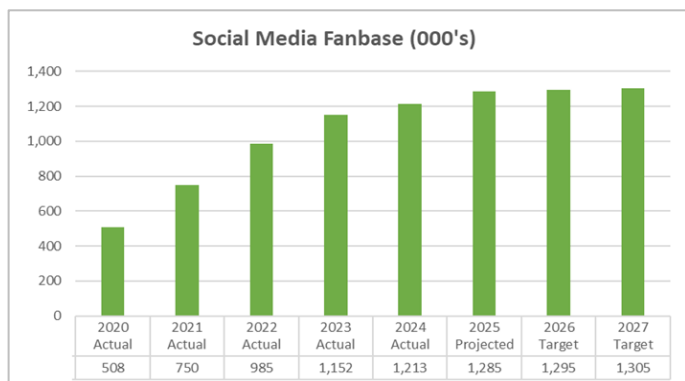
| 2026 OPERATING BUDGET     |               |               |               |
|---------------------------|---------------|---------------|---------------|
| <u>\$Million</u>          | <u>2026</u>   | <u>2027</u>   | <u>2028</u>   |
| Revenues                  | \$62.6        | \$64.1        | \$65.6        |
| <u>Gross Expenditures</u> | <u>\$76.0</u> | <u>\$78.7</u> | <u>\$81.2</u> |
| Net Expenditures          | \$13.4        | \$14.6        | \$15.6        |
| Approved Positions        | 463.0         | 470.0         | 477.0         |

| 2026 - 2035 10-YEAR CAPITAL PLAN          |             |                  |              |
|---|-------------|------------------|--------------|
| <u>\$Million</u>                          | <u>2026</u> | <u>2027-2035</u> | <u>Total</u> |
| Gross Expenditures                        | \$55.0      | \$260.9          | \$315.9      |
| Debt                                      | \$46.0      | \$197.9          | \$243.9      |
| Note: Includes 2025 carry forward funding |             |                  |              |

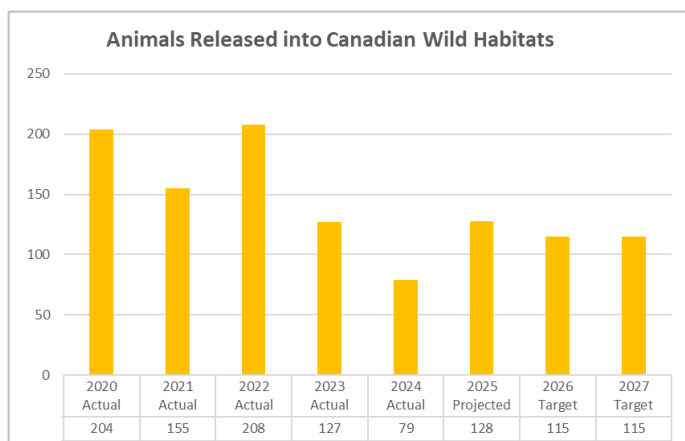
## How Well We Are Doing – Behind the Numbers



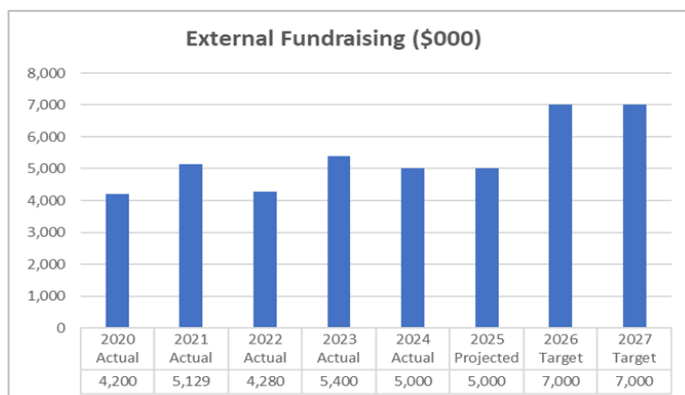
- 2025 projected to be below target attendance of 1.39 million due to weather-related impacts (extreme cold and snow in winter followed by extreme heat and humidity in summer) and effects of broader economic uncertainty on consumer confidence and discretionary spending.
- Forecasted 2026 attendance to be held steady with 2025 targeted attendance at 1.39 million, with attendance recovery to be bolstered by opening of the Community Conservation Centre, completion of animal habitat refurbishments and introduction of new evening attraction for fall of 2026.



- 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 wild habitats include the following:
  - Black-footed ferrets
  - Blanding's turtles
  - Eastern loggerhead shrikes
  - Vancouver Island marmots
  - Wood turtles



- Build the reputation and profile of the Toronto Zoo Wildlife Conservancy to enhance experiences for Zoo guests, serve the animals and support conservation science.

### How Well We Are Doing

| Service                             | Measure   | 2024 Actual | 2025 Target | 2025 Projection | 2026 Target | 2027 Target |
|-------------------------------------|---|-------------|-------------|-----------------|-------------|-------------|
| <b>Outcome Measures</b>             |   |             |             |                 |             |             |
| <b>Zoo Conservation and Science</b> | # of Enrolled Participants in Learning and Engagement Programs    | 25,685      | 26,000      | 25,470          | 26,000      | 26,500      |
| <b>Zoo Conservation and Science</b> | # of Impressions of Volunteer Engagement with Visitors and Public | 1,350,104   | 1,300,000   | 1,242,000       | 1,300,000   | 1,350,000   |
| <b>Zoo Conservation and Science</b> | # of Volunteer Hours Contributed                                  | 44,129      | 44,000      | 45,452          | 45,500      | 45,500      |
| <b>Zoo Conservation and Science</b> | External Fundraising Revenues Raised                              | 5,000,000   | 5,000,000   | 5,000,000       | 7,000,000   | 7,000,000   |
| <b>Zoo Conservation and Science</b> | # of Animals Raised and Released into Canadian Wild Habitats      | 79          | 128         | 128             | 115         | 115         |
| Service                             | Measure   | 2024 Actual | 2025 Target | 2025 Projection | 2026 Target | 2027 Target |
| <b>Key Service Level Measures</b>   |   |             |             |                 |             |             |
| <b>Zoo Visitor Services</b>         | Guest Attendance at the Zoo                                       | 1,364,476   | 1,390,000   | 1,260,000       | 1,395,000   | 1,420,000   |
| <b>Zoo Visitor Services</b>         | # of Membership Subscriptions                                     | 33,373      | 31,000      | 31,000          | 31,500      | 32,000      |
| <b>Zoo Visitor Services</b>         | \$ of Retail Sales per Visitor                                    | \$2.45      | \$2.51      | \$2.46          | \$2.48      | \$2.51      |
| <b>Zoo Visitor Services</b>         | \$ of Food Sales per Visitor                                      | \$7.40      | \$7.31      | \$7.60          | \$7.74      | \$7.80      |
| <b>Zoo Visitor Services</b>         | Social Media Fans   | 1,212,597   | 1,285,000   | 1,285,000       | 1,295,000   | 1,305,000   |

## Our Experience and Success

In 2025 the Toronto Zoo launched the new [Guardians of Wild 2025-2027 Strategic Plan](#) guiding your Toronto Zoo's mission to connect people, animals, conservation science and traditional knowledge to fight extinction. The Strategic Plan sets out four areas of focus leading priority actions over the past year: Belonging, Nature's Insurance Policy, Wildlife Advocates, Wow for Good.

### Belonging:

- Recognized as one of [Greater Toronto Area's Top Employers](#) and [Canada's Greenest Employers](#) for 2025.
- Your Toronto Zoo received the [Workforce Innovation and Collaboration Award](#) at the 2025 Ontario Tourism Awards of Excellence for its Zoo for All initiative. The award recognizes the outstanding efforts of Zoo staff and volunteers to make the Zoo a place where everyone feels welcome, represented, and included.
- Your Toronto Zoo was honoured with the [Angela Peterson Excellence in Diversity Award](#) by the Association of Zoos and Aquariums which recognizes institutions that have made significant strides in creating influential and transformative programs in diversity, equity, accessibility, and inclusion – and that serve as catalysts for change for the organization and beyond.
- Recognized by Spinal Cord Injury Ontario as the [2025 Employer of the Year](#) reflecting your Zoo's efforts to create a more inclusive, supportive and welcoming workplace.
- Your Toronto Zoo recognized as a leading [Human Resources teams for 2025](#) by Canadian HR Reporter.
- For the second year in a row, your Toronto Zoo received the [Canoo Partner of the Year](#) award (2025, 2024) from the Institute for Canadian Citizenship. The award recognizes the partner attraction that welcomed the most newcomers across Canada.
- Supported complimentary and discounted access programs for families living with low income, including Canoo, Museum and Arts Pass available through the Toronto Public Library, and Model School with the Toronto District School Board (providing \$10 admission tickets). In 2025 these programs supported more than 100,000 complimentary and discounted visits to the Zoo.
- As part of your Toronto Zoo's commitment to truth and reconciliation, continued complimentary access for First Nations, Inuit and Metis people to the Zoo, engaged the Toronto Zoo Indigenous Advisory Circle to provide guidance on Indigenous programs and services at the Zoo, and supported Indigenous child and youth centred agencies in onsite programming weaving traditional knowledge and conservation education.

### Nature's Insurance Policy:

- Your Toronto Zoo was awarded the inaugural [Animal Welfare Award](#) by the World Association of Zoos and Aquariums. The award celebrates an institution that demonstrates a comprehensive, science-based approach to animal welfare, combining innovation, compassion, and leadership to set an example for others to follow.
- Your Toronto Zoo announced a strategic partnership with the Chester Zoo (United Kingdom) and Dublin Zoo (Ireland) to expand efforts in [wildlife cryobanking](#). This collaborative initiative aims to safeguard the living genetic material of both native and globally threatened species, strengthening future conservation and restoration efforts worldwide.
- Your Toronto Zoo partnered with [Species360](#) to expand access to data related to cryopreservation to better catalogue and track genetic material samples in support of species recovery and rescue efforts worldwide.
- 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 and bats.
- Your Toronto Zoo and Nuclear Waste Management Organization signed a [five-year partnership commitment](#) joining efforts with the Reserve the Red global coalition, to conserve Blanding's turtles and eight bat species.

### Wildlife Advocates:

- Your Toronto Zoo was recognized with the [Marketing Excellence Award](#) by the Association of Zoos and Aquariums for the Guardians of Wild campaign which coincided with your Toronto Zoo's 50th anniversary in 2024 honouring five decades of conservation work while inspiring the next generation to protect wildlife and wild spaces.
- Your Toronto Zoo was elected to the [World Association of Zoos and Aquariums Council](#) as one of three institutions representing Canada and the United States.
- Your Toronto Zoo joined the [Illegal Plant Trade Coalition](#). As a member of the coalition, your Toronto Zoo promotes awareness and action on illegal plant trading, aiming to reduce demand for poached plants.

- Your Toronto Zoo contributed to the [Interventions in Wild Animal Health](#) course in Kenya providing specialist training to wildlife veterinarians to improve their input to, and outcomes of, global conservation projects.
- Delivered training opportunities for veterinary undergraduates through an externship work placement with the Zoo's Wildlife Health team supporting students in becoming wildlife health professionals of the future.

#### Wow for Good:

- Your Toronto Zoo was named the [Top Outdoor Attraction](#) by Attractions Ontario based on voting by the public.
- Despite enduring extreme winter and summer weather and tariff-induced economic uncertainty, your Toronto Zoo successfully hosted nearly 1.3 million guests (approximately 6% off of target) in 2025.
- Welcomed new additions to the Toronto Zoo family including silverback gorilla Zwalani, highland cows Blue and Jay, and Komodo dragons Raya and Komo.
- Completed new accessible boardwalk connection between the David Onley Trail and Indo Malaya boardwalk providing guests with a new and fully accessible vantage point for experiencing the Zoo's core woods.
- Installed a decommissioned Scarborough Rapid Transit (SRT) passenger car donated by the TTC. The SRT car will serve as the Tundra Zoomobile Station while connecting guests with a piece of Scarborough's history.
- Partnered with the University of Toronto Scarborough to implement a pilot artificial intelligence Zookeeper, Artemis, to engage guests and answer questions about river otters in the Americas Pavillion.
- Your Toronto Zoo continues to be a gathering place to host community and charitable events including the Multicultural Festival showcasing cultures from around the world, Scarborough Health Network community event, Dream Day providing exclusive Zoo access for more than 4,200 paediatric patients and family members, and Toronto Community Housing day camp for over 400 children.

#### Key Challenges and Risks

- Uncontrollable impacts to attendance levels – e.g. weather, pandemics, broader economic instability.
- Competitive marketplace in which federal and provincial governments are waiving visitor fees at key attractions and historical sites as part of tariff response plans.
- Enhancing conservation efforts and impact locally and globally.
- Balancing on-site renewal/construction and maintenance activities with guest experience
- Procurement and supply issues including escalating costs.
- Additional pandemic-related waves (e.g. COVID-19, Avian Influenza) affecting animal, staff and/or guest health.

#### Priority Actions

Your Toronto Zoo's priority actions are guided by the [Guardians of Wild 2025-2027 Strategic Plan](#) and are centred on the following Strategic Areas of Focus:

1. **Belonging** - Your Zoo is more than a place to visit, volunteer or make your living. It is a place where people gather, connect with nature, share iconic experiences, and build memories that last a lifetime.
  - Removing financial barriers for Toronto students (TDSB & TCDSB) to visit their Zoo through complimentary school trips starting with a pilot in Fall 2026 (new and enhanced initiative).
  - Strengthen equity, diversity, inclusion, and accessibility programs, including recruitment strategies that attract and retain a diverse talent pool reflecting our City.
  - Collaborate 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.
2. **Nature's Insurance Policy** - Your Zoo must take action to protect species for future generations. Your Zoo will challenge colonial conservation perspectives and embrace an inclusive approach, bringing together contemporary science and traditional knowledge.
  - Support the protection of Canadian wildlife through the accreditation and expansion of Canada's National Cryobank at the Toronto Zoo, together with conservation breeding and reintroduction efforts (Blanding's turtles and bats in the Rouge Valley watershed).
  - Collaboration with Indigenous partners (Turtle Island Conservation Program) to advance truth and reconciliation through cultural programming, land stewardship, learning and education programs and conservation initiatives, and partnership with First Nation communities to preserve community knowledge.
  - Implement energy retrofit program to support the TZNet0 and TransformTO Net Zero 2040 plan, reduce greenhouse gas emissions, and achieve operating cost savings.
  - Zoonotic disease prevention and controls to mitigate human-animal and species to species transmission.

3. **Wildlife Advocates** - It is a privilege to have animals in your Zoo's care and your Zoo will embrace the responsibility to be a voice for their wellbeing. Success means individuals and populations that are thriving, and your Zoo will evolve and improve our standards of care while pushing for higher standards across the country.
  - Opening the Community Conservation Centre at the Zoo's front entrance in the Fall of 2026 as a hub for conservation education, partnership and visitor engagement, including new dedicated space for youth education, Indigenous-led programming and collaborative community initiatives.
  - Habitat upgrades and state-of-good-repair projects in preparation for five-year Association of Zoos and Aquariums (AZA) accreditation inspections next taking place in 2027.
  - Leveraging AI and data analytics in support of reproductive biology and animal wellbeing, in addition to insights into organizational performance, program impact and sustainability.
  - Advance partnerships with University of Toronto Scarborough, Scarborough Health Network and other community and conservation organizations.
  
4. **Wow for Good** - One size fits no one, and your Zoo will strive to deliver highly personalized experiences, every time. Your Zoo 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 1.395 million in 2026 and a high level of guest satisfaction resulting in positive revenue impact.
  - Launch of a new evening lantern festival (Fall 2026) providing a distinctive cultural and artistic experience that extends Zoo attendance into evening hours while bolstering visitation during the Fall shoulder season.
  - Development of a long-term Campus Plan for improvements to the Toronto Zoo site aligned with the Strategic Plan as well as City and community interests.
  - Enhancing the guest experiences through technology and personalized engagement.

1. The 2026 Operating Budget for Toronto Zoo of \$76.036 million gross, \$62.608 million revenue and \$13.428 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 and Science | 29,129.0                                   | 2,851.8                     | 26,277.3                                 |
| Zoo Visitor Services         | 46,906.9                                   | 59,756.5                    | (12,849.6)                               |
| <b>Total Program Budget</b>  | <b>76,035.9</b>                            | <b>62,608.2</b>             | <b>13,427.7</b>                          |

- The 2026 staff complement for Toronto Zoo comprised of 463.0 operating positions.
2. The 2026 Capital Budget for Toronto Zoo with cash flows and future year commitments totaling \$198.152 million as detailed by project in [Appendix 5a](#).
  3. The 2027-2035 Capital Plan for Toronto Zoo totaling \$117.762 million in project estimates as detailed by project in [Appendix 5b](#).
  4. That all third-party funding included in the 2026 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2026 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

# **2026 OPERATING BUDGET**

**Table 1: 2026 Operating Budget by Service**

| (In \$000s)                     | 2024 Actual   | 2025 Budget   | 2025 Projection* | 2026 Base Budget | 2026 New/Enhanced | 2026 Budget   | Change vs. 2025 Budget |             |
|---------------------------------|---------------|---------------|------------------|------------------|-------------------|---------------|------------------------|-------------|
| By Service                      | \$            | \$            | \$               | \$               | \$                | \$            | \$                     | %           |
| <b>Revenues</b>                 |               |               |                  |                  |                   |               |                        |             |
| Zoo Conservation & Science      | 1,460         | 2,762         | 2,742            | 2,852            |                   | 2,852         | 90                     | 3.2%        |
| Zoo Visitor Services            | 52,377        | 56,922        | 52,942           | 59,756           |                   | 59,756        | 2,835                  | 5.0%        |
| <b>Total Revenues</b>           | <b>53,837</b> | <b>59,684</b> | <b>55,684</b>    | <b>62,608</b>    |                   | <b>62,608</b> | <b>2,924</b>           | <b>4.9%</b> |
| <b>Gross Expenditures</b>       |               |               |                  |                  |                   |               |                        |             |
| Zoo Conservation & Science      | 22,005        | 27,860        | 25,872           | 29,129           |                   | 29,129        | 1,269                  | 4.6%        |
| Zoo Visitor Services            | 45,319        | 44,764        | 43,201           | 46,607           | 300               | 46,907        | 2,143                  | 4.8%        |
| <b>Total Gross Expenditures</b> | <b>67,324</b> | <b>72,624</b> | <b>69,074</b>    | <b>75,736</b>    | <b>300</b>        | <b>76,036</b> | <b>3,412</b>           | <b>4.7%</b> |
| <b>Net Expenditures</b>         | <b>13,487</b> | <b>12,940</b> | <b>13,390</b>    | <b>13,128</b>    | <b>300</b>        | <b>13,428</b> | <b>488</b>             | <b>3.8%</b> |
| <b>Approved Positions**</b>     | <b>448.6</b>  | <b>455.0</b>  | <b>N/A</b>       | <b>463.0</b>     |                   | <b>463.0</b>  | <b>8.0</b>             | <b>1.8%</b> |

\*2025 Projection based on 9-Month Variance

\*\*Year-over-year comparison based on approved positions

**KEY DRIVERS**

**Total 2026 Budget** expenditures of \$76.036 million gross reflecting an increase of \$3.412 million gross in spending above 2025 Budget, predominantly arising from:

- Salary and benefits adjustments to account for cost-of-living adjustments, step and merit increases and associated benefit impacts.
- Inflationary pressures related to the rising costs for feed, repair and maintenance, and utilities.
- Investments in key strategic priorities including conservation science, animal care and guest experience.
- Attendance and revenue growth adjustments to offset inflationary changes and advance conservation initiatives while maintaining recovery with steady visitation.

**EQUITY IMPACTS OF BUDGET CHANGES KEY DRIVERS**

**Positive equity impacts:** The Toronto Zoo's 2026 Operating Budget is expected to have positive equity impacts as a result of enabling Toronto students to participate in school field trips to the Toronto Zoo on weekdays during the school year at no charge through a pilot program. The program, which would start in Fall 2026, will provide access for a select group of TDSB and TCDSB schools to visit their Zoo and engage in conservation and science-based learning opportunities. Student access to the Zoo is consistent with City museums that provide complimentary admission, and is aligned with the City's Poverty Reduction Strategy goal to ensure that user fees are not a barrier to accessing community services. The 2026 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 pricing model.

**2026 OPERATING BUDGET KEY COST DRIVERS**

The 2026 Net Operating Budget for Toronto Zoo of \$13.428 million is \$0.488 million, 3.8% greater than the 2025 Net Budget. Table 2 below summarizes the key cost drivers for the 2026 Budget.

**Table 2: 2026 Key Cost Drivers**

| (In \$000s)                                     | 2026            |                    |                  |              | 2027 Annualized Impact (Net) |
|---|-----------------|--------------------|------------------|--------------|------------------------------|
|   | Revenues        | Gross Expenditures | Net Expenditures | Positions**  |                              |
| <b>2025 Projection*</b>                         | <b>55,683.9</b> | <b>69,073.5</b>    | <b>13,389.6</b>  | <b>N/A</b>   | <b>N/A</b>                   |
| <b>2025 Budget</b>                              | <b>59,683.9</b> | <b>72,623.5</b>    | <b>12,939.6</b>  | <b>455.0</b> |                              |
| <b>Key Cost Drivers:</b>                        |                 |                    |                  |              |                              |
| <i>Operating Impacts of Capital</i>             |                 |                    |                  |              |                              |
| Community Conservation Centre (Welcome Area)    |                 | 300.0              | 300.0            | 4.0          | 400.0                        |
| <i>Salaries and Benefits</i>                    |                 |                    |                  |              |                              |
| Salary and Benefit Adjustments                  |                 | 2,480.0            | 2,480.0          |              | 1,912.9                      |
| <i>Non-Salary Inflation</i>                     |                 |                    |                  |              |                              |
| Corporate Economic Factors                      |                 | 102.0              | 102.0            |              | 100.0                        |
| <i>Other Base Changes</i>                       |                 |                    |                  |              |                              |
| Conservation, education and animal welfare      |                 | 2,137.0            | 2,137.0          | 3.5          |                              |
| Guest experience and health and safety          |                 | 688.0              | 688.0            |              |                              |
| Administration, facilities and project delivery |                 | 713.5              | 713.5            | 0.5          |                              |
| <i>Revenue Changes</i>                          |                 |                    |                  |              |                              |
| Attendance forecast                             | (159.0)         |                    | 159.0            |              |                              |
| User fee adjustments                            | 1,824.0         |                    | (1,824.0)        |              | (1,472.8)                    |
| Other revenues                                  | (340.7)         | (600.0)            | (259.3)          |              |                              |
| Reduction in reserve contribution               |                 | (800.0)            | (800.0)          |              |                              |
| New revenue program                             | 1,600.0         | 300.0              | (1,300.0)        |              |                              |
| <b>Sub-Total - Key Cost Drivers</b>             | <b>2,924.3</b>  | <b>5,320.5</b>     | <b>2,396.2</b>   | <b>8.0</b>   | <b>940.1</b>                 |
| <b>Affordability Measures</b>                   |                 | <b>(2,208.0)</b>   | <b>(2,208.0)</b> |              |                              |
| <b>Total 2026 Base Budget</b>                   | <b>62,608.2</b> | <b>75,735.9</b>    | <b>13,127.8</b>  | <b>463.0</b> | <b>940.1</b>                 |
| <b>2026 New/Enhanced</b>                        |                 | <b>300.0</b>       | <b>300.0</b>     |              | <b>500.0</b>                 |
| <b>2026 Budget</b>                              | <b>62,608.2</b> | <b>76,035.9</b>    | <b>13,427.8</b>  | <b>463.0</b> | <b>1,440.1</b>               |
| <b>Change from 2025 Budget (\$)</b>             | <b>2,924.3</b>  | <b>3,412.4</b>     | <b>488.2</b>     | <b>8.0</b>   | <b>1,440.1</b>               |
| <b>Change from 2025 Budget (%)</b>              | <b>4.9%</b>     | <b>4.7%</b>        | <b>3.8%</b>      | <b>1.8%</b>  |                              |

**Key Base Drivers:****Operating Impacts of Capital (\$0.3 million net increase):**

- Additional four positions to support opening of Community Conservation Centre in Fall 2026 in addition to utility and maintenance costs.

**Salaries and Benefits (\$2.4 million net increase):**

- Annual increases for permanent, exempt and CUPE staff due to cost-of-living adjustment (COLA), step and merit increases, and associated benefit impacts.

**Non-Salary Inflation (\$0.1 million net increase):**

- Inflationary impacts of fuel and utilities expenses.

**Other Base Changes (\$3.5 million net increase):**

- Conservation, education, and animal welfare: Investments into conservation research, animal welfare, and interpretive programs, including a Director of Education position and staff for reproductive, wildlife health, and nutrition sciences.
- Guest experience, health, and safety: Inflationary adjustments to health and safety for medical services and equipment.
- Administration, facilities, and project delivery: Increasing facility maintenance requirements, funding for Association of Zoos and Aquariums inspections and campus plan update.

**Revenue Changes (\$4.0 million net decrease):**

- Attendance-related revenues adjustment: Adjustments in visitor composition accounting for more member/discount visits within the 1.395 million visitor target.
- User fees and other revenues to reflect market-based user fee changes.
- Reduction in reserve contribution
- New revenue program associated with the introduction of a new evening lantern festival starting Fall 2026.

**Affordability Measures**

**Table 3: Affordability Measures**

| Recommendation  | Savings Type       | Equity Impact | (In \$000s) |                    |                  |           |                    |                  |           |
|---|--------------------|---------------|-------------|--------------------|------------------|-----------|--------------------|------------------|-----------|
|   |                    |               | 2026        |                    |                  |           | 2027 (Incremental) |                  |           |
|   |                    |               | Revenues    | Gross Expenditures | Net Expenditures | Positions | Gross Expenditures | Net Expenditures | Positions |
| Enhance Digital Solutions and Service Costs                 | Efficiency Savings | No Impact     |             | (40)               | (40)             |           |                    |                  |           |
| Streamline Procurement and Contract Management              | Efficiency Savings | No Impact     |             | (130)              | (130)            |           |                    |                  |           |
| Line-by-line adjustments to align expenditures with actuals | Efficiency Savings | No Impact     |             | (2,038)            | (2,038)          |           |                    |                  |           |
| <b>Total Affordability Measures</b>                         |                    |               |             | <b>(2,208)</b>     | <b>(2,208)</b>   |           |                    |                  |           |

Affordability measures are specific actions taken by Toronto Zoo that achieve cost reductions without impacting service levels and the public. For 2026 Toronto Zoo has identified \$2.2 million in efficiency savings through the following initiatives:

- **Enhance digital solutions and service costs:** Thorough review of current technology services to pinpoint overlapping or underutilized tools, and remove discontinued non-value added services resulting in \$0.040 million in expenditure reductions.
- **Streamlined procurement and contract management:** Renegotiate current contracts in accordance with new contract terms and reducing reliance on external vendor contracts resulting in \$0.130 million in expenditure reductions.
- **Line-by-line review:** Actual spending results are monitored throughout the year and spending trends are assessed as part of the expenditure line-by-line review as regular practice, resulting in \$2.038 million in expenditure reductions.

**New and Enhanced Requests**

**Table 4: New/Enhanced Requests**

| New/Enhanced Request  | 2026     |                    |                  |           | 2027 Annualized Gross | Equity Impact | Supports Key Outcome/Priority Actions   |
|---|----------|--------------------|------------------|-----------|-----------------------|---------------|---|
|   | Revenues | Gross Expenditures | Net Expenditures | Positions |                       |               |   |
| <i>(In \$000s)</i>  |          |                    |                  |           |                       |               |   |
| Complimentary Zoo School Trips for Toronto Students - Pilot |          | 300                | 300              |           | 500                   | High-Positive | Consistent with Motion MM33.34 adopted by Council at its meeting of October 8 and 9, 2025, it is proposed that your Toronto Zoo develop and implement a Legacy of Learning program offering complimentary field trip visits by students attending Toronto schools on non-summer weekdays. The program is aligned with the Poverty Reduction Strategy in ensuring that user fees are not a barrier to community services, while ensuring Toronto students have access to conservation and science-based learning opportunities. Funding of \$300,000 has been approved to support an initial pilot program with priority schools in the Fall of 2026. Based on program outcomes, the Zoo may request additional funding to continue and/or expand the program through future budget submissions. |
| <b>Total New/Enhanced</b>                                   |          | <b>300</b>         | <b>300</b>       |           | <b>500</b>            |               |   |

**Note:**

1. For additional information, please refer to [Appendix 2](#) for details on 2026 Service Changes; [Appendix 3](#) for the 2026 New and Enhanced Service Priorities and [Appendix 4a](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

## 2027 AND 2028 OUTLOOKS

Table 5: 2027 and 2028 Outlooks

| (In \$000s)                                       | 2026 Budget     | 2027 Incremental Outlook | 2028 Incremental Outlook |
|---|-----------------|--------------------------|--------------------------|
| <b>Revenues</b>                                   |                 |                          |                          |
| Revenue Changes                                   |                 | 1,472.8                  | 1,509.6                  |
| <b>Total Revenues</b>                             | <b>62,608.2</b> | <b>1,472.8</b>           | <b>1,509.6</b>           |
| <b>Gross Expenditures</b>                         |                 |                          |                          |
| Salary and Benefit adjustments                    |                 | 2,012.9                  | 2,408.8                  |
| Cost inflation                                    |                 | 100.0                    | 100.0                    |
| Full Year impact of Community Conservation Centre |                 | 400.0                    | 0.0                      |
| Full Year impact of Legacy of Learning program    |                 | 200.0                    | 0.0                      |
| <b>Total Gross Expenditures</b>                   | <b>76,036.0</b> | <b>2,712.9</b>           | <b>2,508.8</b>           |
| <b>Net Expenditures</b>                           | <b>13,427.8</b> | <b>1,240.1</b>           | <b>999.2</b>             |
| <b>Approved Positions</b>                         | <b>463.0</b>    | <b>7.0</b>               | <b>7.0</b>               |

## Key Outlook Drivers

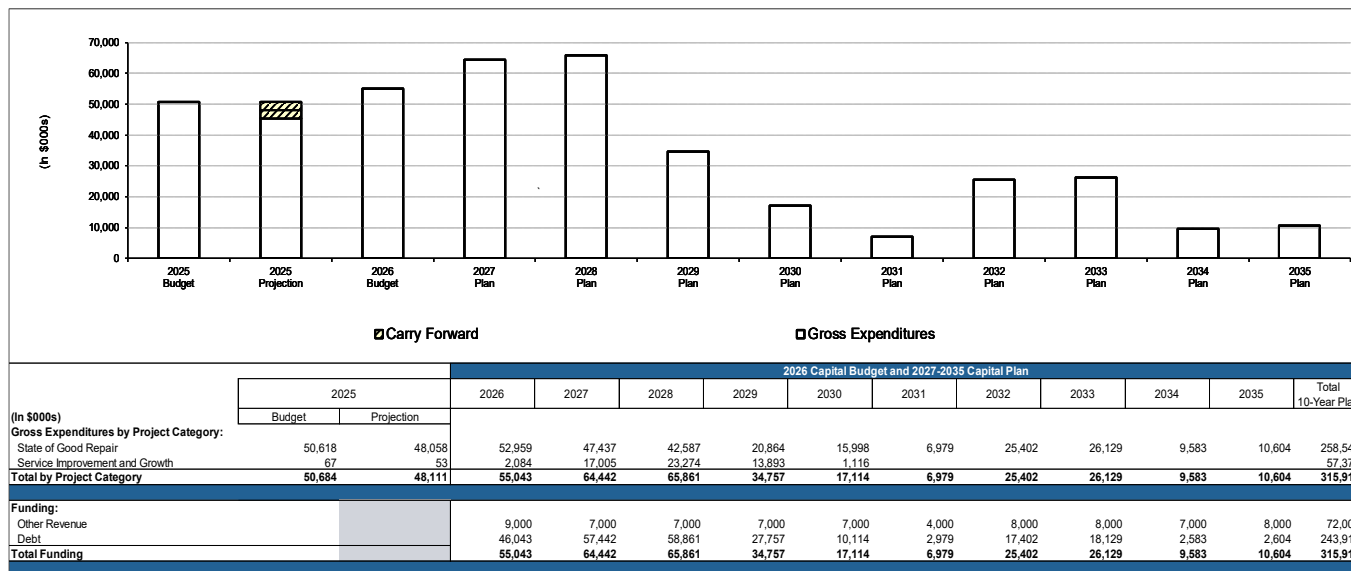
The 2027 Outlook with total gross expenditures of \$78.749 million reflects an anticipated \$2.712 million or 3.6% increase in gross expenditures above the 2026 Operating Budget. The 2028 Outlooks expects a further increase of \$2.508 million or 3.2% above the 2027 Outlook.

These changes arise from the following:

- **Salary and Benefits:** Increases related to collective agreement and legislated increases (e.g. minimum wage);
- **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;
- **Revenue Changes:** Sustaining strong attendance and revenue growth with anticipated increase of 25,000 guests annually.

**2026 – 2035  
CAPITAL BUDGET AND PLAN**

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



**Project Updates**  
(\$32.6 Million)

The 2026-2035 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2026-2034):

- \$14.7 million – Construction costs are estimated to increase in the Savanna Indoor Winter Holding and Viewing project reflecting updated design and construction estimates and inflation. To help mitigate this impact, construction start has been deferred to late 2026 and will continue through 2028, and an additional \$8.0 million in funding from the Toronto Zoo Wildlife Conservancy has also been committed to minimize the debt funding from the City.
- \$11.1 million – Additional cost pressure primarily in the Community Conservation Centre (Welcome Area) project as a result of higher construction material costs (including tariff impacts), building outfitting requirements and salary capitalization.
- \$6.8 million – Combined increase in Building and Services Refurbishment, Exhibit Refurbishment, and Grounds and Visitor Improvement projects to address state of good repair and inflationary requirements.

**New Projects**  
(\$6.0 Million)






The 2026-2035 Capital Budget and Plan includes the following new project:

- \$6.0 million – The acquisition of up to six zero emission Zoomobile vehicles. Transition of Zoomobile vehicles to zero emission is estimated to achieve a reduction of 246 tonnes of CO<sup>2</sup>e annually.

**Note:** For additional information, please refer to [Appendix 4b](#) for Capital Program Provincial/Federal Funding Streams by Projects, [Appendix 5](#) for a more detailed listing of the 2026 and 2027-2035 Capital Budget and Plan by project; [Appendix 6](#) for Capacity to Deliver Review; and [Appendix 7](#) for a Summary of Capital Delivery Constraints, respectively.

**2026 – 2035 CAPITAL BUDGET AND PLAN**

**\$315.9 Million 10-Year Gross Capital Program**

|   |   |    |                      |  |
|--|--|---|---|---|
| Updating Infrastructure  | Wildlife Habitats  | Sustainability (Carbon Budget)  | Accessibility and Service   | Information Technology  |
| <b>\$36.1 M</b><br>11.4%   | <b>\$84.3 M</b><br>26.7%   | <b>\$80.7 M</b><br>25.5%  | <b>\$103.6 M</b><br>32.8%   | <b>\$11.2 M</b><br>3.6%   |
| Toronto Zoo Community Conservation Centre (Welcome Area) <input checked="" type="checkbox"/><br><br>Toronto Zoo Campus Plan Projects<br><br>SOGR | Savanna Indoor Winter Holding and Viewing <input checked="" type="checkbox"/><br><br>Exhibit Refurbishment <input checked="" type="checkbox"/><br><br>SOGR | Replacement of heating and cooling equipment <input checked="" type="checkbox"/><br><br>Site-wide generator replacement <input checked="" type="checkbox"/><br><br>Zero Emission Zoomobile Transition <input checked="" type="checkbox"/> | Building and Services Refurbishment<br><br>Grounds and Visitor Improvements<br><br>SOGR / Accessibility | Technology Master Plan Deployment<br><br>System and cybersecurity upgrades          |

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

\*Information above includes full project / sub-project 2026-2035 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 Association of Zoos and Aquariums (AZA), the Canadian Council on Animal Care (CCAC) and applicable regulations of the Province of Ontario and City of Toronto.
- The 2026-2035 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 Accessibility for Ontarians with Disabilities Act (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 (including tariff-related impacts) that 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.

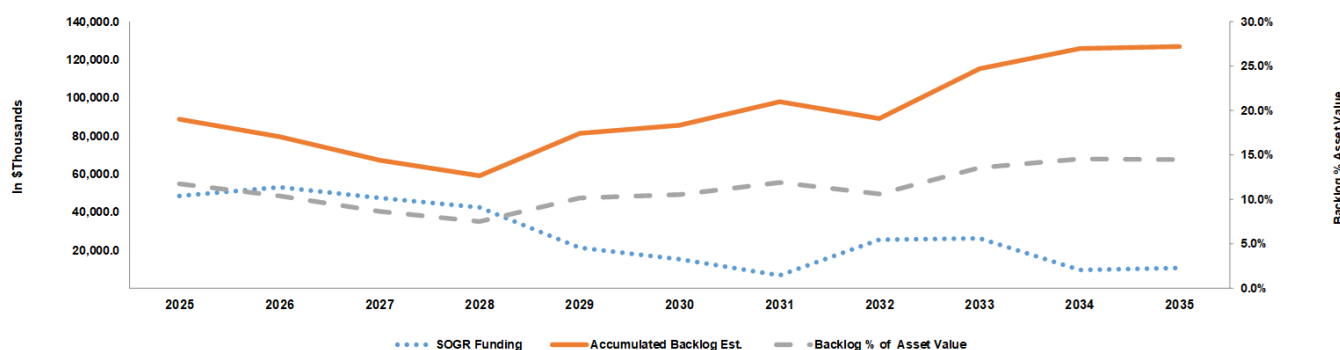
### How the Capital Program is Funded

| City of Toronto                  |            | Other Funding                    |           |
|----------------------------------|------------|----------------------------------|-----------|
| <b>\$243.9 M</b><br><b>77.2%</b> |            | <b>\$72.0 M</b><br><b>22.8%</b>  |           |
| Debt                             | \$ 243.9 M | Toronto Zoo Wildlife Conservancy | \$ 72.0 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                    | 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031      | 2032      | 2033      | 2034      | 2035      |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>SOGR Funding</b>             | 48,485.0  | 52,959.0  | 47,437.0  | 42,586.0  | 21,383.0  | 15,479.0  | 7,000.0   | 25,401.0  | 26,101.0  | 9,601.0   | 10,601.0  |
| <b>Accumulated Backlog Est.</b> | 88,884.0  | 79,453.2  | 67,282.9  | 59,228.1  | 81,524.2  | 85,655.3  | 98,081.6  | 89,107.5  | 115,227.0 | 125,823.4 | 126,854.7 |
| <b>Backlog % of Asset Value</b> | 11.8%     | 10.4%     | 8.7%      | 7.5%      | 10.2%     | 10.5%     | 11.9%     | 10.7%     | 13.6%     | 14.6%     | 14.5%     |
| <b>Total Asset Value</b>        | 753,689.5 | 764,994.8 | 776,697.7 | 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 2026-2035 Capital Plan and Budget includes \$258.5 million in SOGR projects over the 10-year period, providing an average of \$25.8 million annually to address aging infrastructure. Investment in SOGR projects will enable the Zoo to complete key state of good repair projects and ensure the Zoo continues to operate at and above the AZA standards for animal care and well-being. It will also advance emission reduction priority projects key to achieving net zero emission targets set out in the TZNet0 and TransformTO strategies.
- The total 10-year SOGR investment represents a reduction of \$11.5 million from the 2025-2034 Capital Plan and Budget, primarily attributable to reductions in SOGR projects in the 2029 to 2035 period due to the City’s debt limit and funding limitations. As a result, the accumulated backlog is anticipated to increase from \$88.9 million in 2025 to \$126.9 million in 2035, representing 14.5% of the total replacement value estimated at nearly \$0.9 billion by 2035.
- Adjustments to the 10-year plan for the SOGR program reflects construction cost escalations and increasing animal care standards. Further adjustments to SOGR will be reflected in future year budget submissions to align with updated facility condition assessments.

**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

Approval of the 2026 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.

**Table 6: Net Operating Impact Summary**

| Projects                                     | 2026 Budget  |            | 2027 Plan    |           | 2028 Plan |           | 2029 Plan |           | 2030 Plan |           | 2026-2030 |              | 2026-2035  |           |
|--|--------------|------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|------------|-----------|
|  | \$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 Climate Action Learning and Leadership program.
- Upon completion in 2026, operating impacts of the new facility, as shown in Table 6 above, has been included in the Toronto Zoo’s 2026 Operating Budget 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

### 2026 Operating Budget by Category

| Category<br>(In \$000s)                  | 2024          | 2025          | 2025          | 2026          | 2026 Change from |             |
|--|---------------|---------------|---------------|---------------|------------------|-------------|
|  | Actual        | Budget        | Projection*   | Budget        | 2025 Budget      |             |
|  | \$            | \$            | \$            | \$            | \$               | %           |
| User Fees & Donations                    | 49,003        | 54,763        | 49,978        | 56,587        | 1,824            | 3.3%        |
| Contribution From Reserves/Reserve Funds | 1,787         | 700           | 700           | 35            | (665)            | (95.0%)     |
| Sundry and Other Revenues                | 3,046         | 4,221         | 5,006         | 5,986         | 1,765            | 41.8%       |
| <b>Total Revenues</b>                    | <b>53,837</b> | <b>59,684</b> | <b>55,684</b> | <b>62,608</b> | <b>2,924</b>     | <b>4.9%</b> |
| Salaries and Benefits                    | 40,239        | 41,555        | 42,914        | 43,834        | 2,280            | 5.5%        |
| Materials & Supplies                     | 6,704         | 6,406         | 5,606         | 6,327         | (80)             | (1.2%)      |
| Equipment                                | 1,630         | 2,023         | 754           | 1,324         | (699)            | (34.5%)     |
| Service and Rent                         | 18,004        | 21,894        | 19,053        | 23,906        | 2,012            | 9.2%        |
| Contribution To Capital                  |               |               |               |               |                  |             |
| Contribution To Reserves/Reserve Funds   | 746           | 746           | 746           | 645           | (101)            | (13.5%)     |
| Other Expenditures                       |               |               |               |               |                  |             |
| <b>Total Gross Expenditures</b>          | <b>67,324</b> | <b>72,624</b> | <b>69,074</b> | <b>76,036</b> | <b>3,412</b>     | <b>4.7%</b> |
| <b>Net Expenditures</b>                  | <b>13,487</b> | <b>12,940</b> | <b>13,390</b> | <b>13,428</b> | <b>488</b>       | <b>3.8%</b> |

\*Projection based on 9 Month Variance

## Appendix 2

### Summary of 2026 Service Changes

N/A

### Appendix 3

#### Summary of 2026 New / Enhanced Service Priorities Included in Budget

| Form ID  |               | Agencies - Cluster<br><br>Program - Toronto Zoo | Adjustments       |         |     |                    | 2027 Plan<br>Net Change | 2028 Plan<br>Net Change |
|----------|---------------|---|-------------------|---------|-----|--------------------|-------------------------|-------------------------|
| Category | Equity Impact |   | Gross Expenditure | Revenue | Net | Approved Positions |                         |                         |

|       |   |                     |  |  |  |  |  |
|-------|---|---------------------|--|--|--|--|--|
| 37102 | Complimentary Zoo School Trips for all Toronto students |                     |  |  |  |  |  |
| 74    | Positive  | <b>Description:</b> |  |  |  |  |  |

It is proposed that the Toronto Zoo make all weekday (non-summer) class visits and education programs fully accessible and free of charge for TDSB and TCDSB students. This will eliminate the current fee-for-service model, which occasionally waives fees on a case-by-case basis. The program is planned to launch in Fall 2026, aligned with the opening of the new Community Conservation Centre. An initial funding contribution of \$300,000 has been approved for 2026, with an annualized cost of \$500,000 beginning in 2027.

**Service Level Impact:**

Our current and future service level/ standards remains unchanged with this new initiative as the new users receive the same service level/standard as existing users.

**Equity Statement:**

To eliminate financial barriers and ensure all Toronto students have equitable access to environmental education. To advance the City's Poverty Reduction Strategy by ensuring user fees do not create barriers to community services. To expose students to career opportunities in STEM and conservation fields. To support measurable outcomes in accessibility, inclusion, and community engagement.

**Service:** Zoo Visitor Services

|                                |              |            |              |             |              |            |
|--------------------------------|--------------|------------|--------------|-------------|--------------|------------|
| Staff Prepared Budget Changes: | 100.0        | 0.0        | 100.0        | 0.00        | 400.0        | 0.0        |
| BC Requested Changes:          | 0.0          | 0.0        | 0.0          | 0.00        | 0.0          | 0.0        |
| Mayor Proposed Changes:        | 0.0          | 0.0        | 0.0          | 0.00        | 0.0          | 0.0        |
| Amendments:                    | 200.0        | 0.0        | 200.0        | 0.00        | (200.0)      | 0.0        |
| <b>Total Budget:</b>           | <b>300.0</b> | <b>0.0</b> | <b>300.0</b> | <b>0.00</b> | <b>200.0</b> | <b>0.0</b> |

|                                     |              |            |              |             |                |            |
|-------------------------------------|--------------|------------|--------------|-------------|----------------|------------|
| <b>Staff Prepared Budget:</b>       | <b>100.0</b> | <b>0.0</b> | <b>100.0</b> | <b>0.00</b> | <b>400.0</b>   | <b>0.0</b> |
| <b>Budget Committee Requested :</b> | <b>0.0</b>   | <b>0.0</b> | <b>0.0</b>   | <b>0.00</b> | <b>0.0</b>     | <b>0.0</b> |
| <b>Mayor Proposed:</b>              | <b>0.0</b>   | <b>0.0</b> | <b>0.0</b>   | <b>0.00</b> | <b>0.0</b>     | <b>0.0</b> |
| <b>Amendments:</b>                  | <b>200.0</b> | <b>0.0</b> | <b>200.0</b> | <b>0.00</b> | <b>(200.0)</b> | <b>0.0</b> |

|   |              |            |              |             |              |            |
|---|--------------|------------|--------------|-------------|--------------|------------|
| <b>New/Enhanced Service Priorities:</b> | <b>300.0</b> | <b>0.0</b> | <b>300.0</b> | <b>0.00</b> | <b>200.0</b> | <b>0.0</b> |
|---|--------------|------------|--------------|-------------|--------------|------------|

## Appendix 4

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

N/A

## Appendix 5

### 2026 Capital Budget; 2027 - 2035 Capital Plan Including Carry Forward Funding

| Projects (In \$000s)   | 2026 Budget   | 2027 Plan     | 2028 Plan     | 2029 Plan     | 2030 Plan     | 2031 Plan    | 2032 Plan     | 2033 Plan     | 2034 Plan    | 2035 Plan     | 2026 - 2035 Total | Health and Safety/ Legislated | SOGR           | Service Improvement and Growth |
|--|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|-------------------|-------------------------------|----------------|--------------------------------|
| Savanna Indoor Winter Holding & Viewing <input checked="" type="checkbox"/>          | 2,084         | 17,005        | 23,274        | 13,893        |               |              |               |               |              |               | 56,256            |                               |                | 56,256                         |
| Grounds and Visitor Improvements   | 3,960         | 3,278         | 2,145         | 1,885         | 1,981         | 1,469        | 5,426         | 4,089         | 1,388        | 1,474         | 27,095            |                               | 27,095         |                                |
| Welcome Area Redesign <input checked="" type="checkbox"/>                            | 34,202        | 782           |               |               |               |              |               |               |              |               | 34,984            |                               | 34,984         |                                |
| Building & Services Refurbishment  | 4,586         | 6,260         | 4,478         | 4,068         | 7,453         | 2,988        | 16,419        | 18,565        | 5,077        | 6,593         | 76,487            |                               | 76,487         |                                |
| Exhibit Refurbishment <input checked="" type="checkbox"/>                            | 7,661         | 4,017         | 2,864         | 1,811         | 1,964         | 1,422        | 2,457         | 2,375         | 2,018        | 1,437         | 28,026            |                               | 28,026         |                                |
| Carbon Budget- Site-Wide Generator Replacement <input checked="" type="checkbox"/>   | 100           | 5,000         | 5,000         |               |               |              |               |               |              |               | 10,100            |                               | 10,100         |                                |
| Information Systems  | 1,350         | 1,100         | 1,100         | 1,100         | 1,100         | 1,100        | 1,100         | 1,100         | 1,100        | 1,100         | 11,250            |                               | 11,250         |                                |
| Carbon Budget-Equipment Replacement <input checked="" type="checkbox"/>              | 1,100         | 25,000        | 25,000        | 10,000        | 3,500         |              |               |               |              |               | 64,600            |                               | 64,600         |                                |
| Carbon Budget-Zero Emission Zoomobile Transition <input checked="" type="checkbox"/> |               | 2,000         | 2,000         | 2,000         |               |              |               |               |              |               | 6,000             |                               | 6,000          |                                |
| Toronto Zoo Master Plan  |               |               |               |               | 1,116         |              |               |               |              |               | 1,116             |                               |                | 1,116                          |
| <b>Total Expenditures (including carry forward from 2025)</b>                        | <b>55,043</b> | <b>64,442</b> | <b>65,861</b> | <b>34,757</b> | <b>17,114</b> | <b>6,979</b> | <b>25,402</b> | <b>26,129</b> | <b>9,583</b> | <b>10,604</b> | <b>315,914</b>    |                               | <b>258,542</b> | <b>57,372</b>                  |

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

### Appendix 5a

#### 2026 Cash Flow and Future Year Commitments Including Carry Forward Funding

| Projects (In \$000s)   | 2026 Budget   | 2027 Plan     | 2028 Plan     | 2029 Plan     | 2030 Plan    | 2031 Plan | 2032 Plan | 2033 Plan | 2034 Plan | 2035 Plan | Total 2026 Cash Flow and FY Commitments | Previously Approved | Change in Scope | New w/ Future Year |
|--|---------------|---------------|---------------|---------------|--------------|-----------|-----------|-----------|-----------|-----------|---|---------------------|-----------------|--------------------|
| Savanna Indoor Winter Holding & Viewing <input checked="" type="checkbox"/>        | 2,084         | 17,005        | 23,274        | 13,893        |              |           |           |           |           |           | 56,256                                  | 1,547               | 702             | 54,007             |
| Grounds and Visitor Improvements   | 3,960         | 3,278         |               |               |              |           |           |           |           |           | 7,238                                   |                     |                 | 7,238              |
| Welcome Area Redesign <input checked="" type="checkbox"/>                          | 34,202        | 782           |               |               |              |           |           |           |           |           | 34,984                                  | 24,229              | 10,755          |                    |
| Building & Services Refurbishment  | 4,586         | 6,260         |               |               |              |           |           |           |           |           | 10,846                                  |                     |                 | 10,846             |
| Exhibit Refurbishment <input checked="" type="checkbox"/>                          | 7,661         | 4,017         |               |               |              |           |           |           |           |           | 11,678                                  |                     |                 | 11,678             |
| Carbon Budget- Site-Wide Generator Replacement <input checked="" type="checkbox"/> | 100           | 5,000         | 5,000         |               |              |           |           |           |           |           | 10,100                                  |                     | 10,100          |                    |
| Information Systems  | 1,350         | 1,100         |               |               |              |           |           |           |           |           | 2,450                                   |                     |                 | 2,450              |
| Carbon Budget-Equipment Replacement <input checked="" type="checkbox"/>            | 1,100         | 25,000        | 25,000        | 10,000        | 3,500        |           |           |           |           |           | 64,600                                  |                     | 64,600          |                    |
| <b>Total Expenditure (including carry forward)</b>                                 | <b>55,043</b> | <b>62,442</b> | <b>53,274</b> | <b>23,893</b> | <b>3,500</b> |           |           |           |           |           | <b>198,152</b>                          | <b>25,776</b>       | <b>86,157</b>   | <b>86,219</b>      |

### Appendix 5b

#### 2027 - 2035 Capital Plan Including Carry Forward

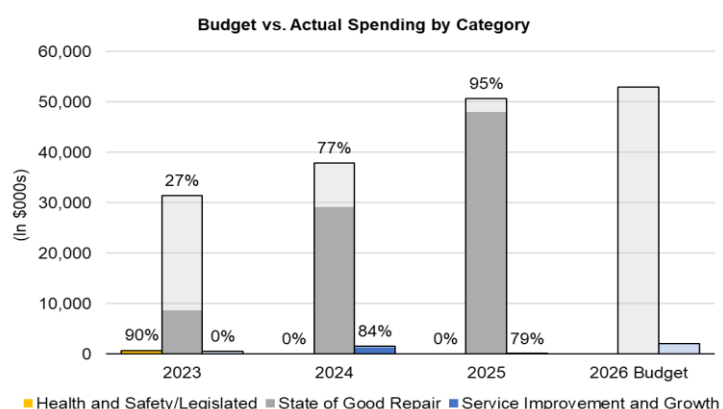
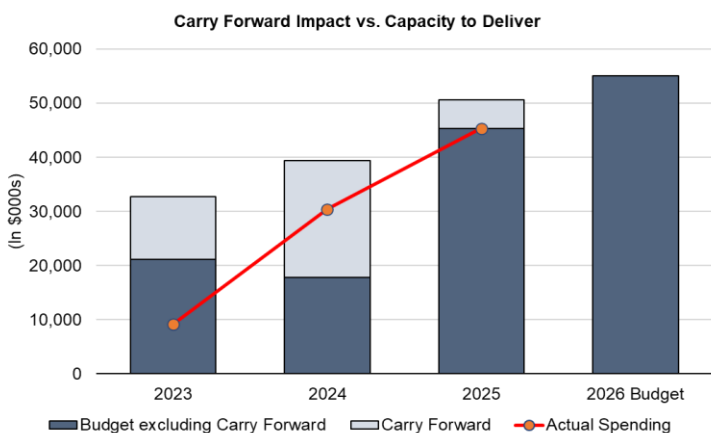
| Projects (In \$000s)   | 2027 Plan    | 2028 Plan     | 2029 Plan     | 2030 Plan     | 2031 Plan    | 2032 Plan     | 2033 Plan     | 2034 Plan    | 2035 Plan     | 2027-2035 Total | Health and Safety/ Legislated | SOGR           | Service Improvement and Growth |
|--|--------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|-----------------|-------------------------------|----------------|--------------------------------|
| Grounds and Visitor Improvements   |              | 2,145         | 1,885         | 1,981         | 1,469        | 5,426         | 4,089         | 1,388        | 1,474         | 19,857          |                               | 19,857         |                                |
| Building & Services Refurbishment  |              | 4,478         | 4,068         | 7,453         | 2,988        | 16,419        | 18,565        | 5,077        | 6,593         | 65,641          |                               | 65,641         |                                |
| Exhibit Refurbishment <input checked="" type="checkbox"/>                            |              | 2,864         | 1,811         | 1,964         | 1,422        | 2,457         | 2,375         | 2,018        | 1,437         | 16,348          |                               | 16,348         |                                |
| Information Systems  |              | 1,100         | 1,100         | 1,100         | 1,100        | 1,100         | 1,100         | 1,100        | 1,100         | 8,800           |                               | 8,800          |                                |
| Carbon Budget-Zero Emission Zoomobile Transition <input checked="" type="checkbox"/> | 2,000        | 2,000         | 2,000         |               |              |               |               |              |               | 6,000           |                               | 6,000          |                                |
| Toronto Zoo Master Plan  |              |               |               | 1,116         |              |               |               |              |               | 1,116           |                               |                | 1,116                          |
| <b>Total Expenditures</b>  | <b>2,000</b> | <b>12,587</b> | <b>10,864</b> | <b>13,614</b> | <b>6,979</b> | <b>25,402</b> | <b>26,129</b> | <b>9,583</b> | <b>10,604</b> | <b>117,762</b>  |                               | <b>116,646</b> | <b>1,116</b>                   |

## Appendix 6

### 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 2026-2035 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 2025 underspending that will be carried forward into the 2026-2035 Capital Budget and Plan to complete capital work.



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

- Toronto Zoo’s actual spending over the previous five years, from 2021 to 2025, has averaged \$21.8 million per year or 60% spend rate. The projected spending for 2025 is \$48.1 million or 95% of its 2025 Capital Budget. Procurement, design and construction cost escalation issues have impacted delivery timelines for several projects.
- The 2026 Capital Budget of \$55.0 million (including carry forward funding of \$5.3 million) is higher than the historic 5-year average budget of \$36.8 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 62% of the 2026 Capital Budget, commenced in November 2023 with expected completion by Fall 2026.
  - To continue 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, and to ensure readiness for Association of Zoos and Aquariums accreditation inspection to take place in 2027.
  - 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 7

### Capital Delivery Constraints (In \$ Millions)

| Projects   | Total Project Cost | Non-Debt Funding | Debt Required | Cash Flow (In \$ Millions) |      |      |      |            |            |             |             |            |            |     |
|--|--------------------|------------------|---------------|----------------------------|------|------|------|------------|------------|-------------|-------------|------------|------------|-----|
|  |                    |                  |               | 2026                       | 2027 | 2028 | 2029 | 2030       | 2031       | 2032        | 2033        | 2034       | 2035       |     |
| <b>NOT INCLUDED</b>                              |                    |                  |               |                            |      |      |      |            |            |             |             |            |            |     |
| <i>Toronto Zoo Master Plan</i>                   | 32.7               |                  | 32.7          |                            |      |      |      |            |            | 5.2         | 7.2         | 6.8        | 6.8        | 6.8 |
| <i>Building &amp; Services Refurbishment</i>     | 22.0               |                  | 22.0          |                            |      |      |      | 1.2        | 0.7        | 8.1         | 10.3        | 0.8        | 0.9        |     |
| <b>Total Delivery Constraints (Not Included)</b> | <b>54.7</b>        |                  | <b>54.7</b>   |                            |      |      |      | <b>1.2</b> | <b>5.9</b> | <b>15.3</b> | <b>17.1</b> | <b>7.6</b> | <b>7.7</b> |     |

In addition to the 10-Year Capital Plan of \$315.9 million, Toronto Zoo has identified \$54.7 million in unmet needs as reflected in the table above. These projects 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 \$33.8 million expected in the next five to ten 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 \$1.1 million are included in the 2026-2035 Capital Budget and Plan starting in 2030. A total of \$32.7 million in construction costs for Toronto Zoo Master Plan projects between 2031 and 2035 were deferred through the 2025 budget process as recommended by the City's capital prioritization process. This work will be further reviewed as part of the Zoo's Campus Plan update to begin in 2026, with project funding subject to future budget requests as projects are prioritized and construction costs established.
- Planned capital expenditures for initiatives under Building & Services Refurbishment were reduced by a total of \$22.0 million to comply with the City's debt affordability limit requirements for the period 2030 to 2035. This will need to be revisited in future years in order to maintain state of good repair requirements.

## Appendix 8

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

#### 2026 Operating Budget

#### Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name<br>(In \$000s)                        | Reserve / Reserve<br>Fund Number | Withdrawals (-) / Contributions (+) |               |               |
|---|----------------------------------|-------------------------------------|---------------|---------------|
|   |                                  | 2026                                | 2027          | 2028          |
|   |                                  | \$                                  | \$            | \$            |
| <b>Beginning Balance</b>  |                                  | <b>173.6</b>                        | <b>140.1</b>  | <b>106.4</b>  |
| Zoo Endangered Species Reserve Fund                               | XR3006                           |                                     |               |               |
| <i>Withdrawals (-)</i>  |                                  | (35.0)                              | (35.0)        | (35.0)        |
| <i>Contributions (+)</i>  |                                  |                                     |               |               |
| <b>Total Reserve / Reserve Fund Draws / Contributions</b>         |                                  | <b>(35.0)</b>                       | <b>(35.0)</b> | <b>(35.0)</b> |
| <b>Other Program / Agency Net Withdrawals &amp; Contributions</b> |                                  |                                     |               |               |
| <b>Balance at Year-End</b>  |                                  | <b>140.1</b>                        | <b>106.4</b>  | <b>71.4</b>   |

## Appendix 9

### 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).