



STAFF REPORT ACTION REQUIRED

Toronto Police Service – 2007 Year-End Capital Budget Variance Report

Date:	May 05, 2008
To:	Budget Committee, City of Toronto
From:	Alok Mukherjee, Chair, Toronto Police Services Board

SUMMARY

The purpose of this report is to provide the City of Toronto Budget Committee with the Toronto Police Service's 2007 year-end capital budget variance report.

RECOMMENDATIONS

It is recommended that the Budget Committee:

- (1) approve a transfer of \$12,000 from the 2006 carry forward for the Time Resource Management System (TRMS) project to the Voice Logging Recording System project;
- (2) approve a transfer of \$0.28M from the 2007 allocation for the 23 Division project to the Facility Security project;
- (3) approve a transfer of \$70,000 from the 2007 allocation for the Jetforms project to the Human Resource Management System (HRMS) project;
- (4) approve a transfer of \$5,000 from the 2006 carry forward for the Jetforms project to the 14 Division project; and
- (5) approve a transfer of \$0.73M from the 2006 carry forward for the Information Technology (IT) Business Resumption Project and \$0.75M from the 2007 allocation for the Workstation, Laptop, and Printer Lifecycle project, for a total of \$1.5M to the Server Lifecycle project.

FINANCIAL IMPACT

Capital projects are to be managed within a total approved project amount that can span over several years. Any unspent budget allocation in a particular year can be carried forward for one year. The available funding for 2007 was \$42.97 Million (M), comprised of \$32.95M in new debt funding and \$10.02M carried forward from 2006. The Toronto Police Service incurred total expenditures of \$39.2M in 2007, which represents an 82% spending rate on a gross basis (i.e. excluding the DND contribution). On a net basis, the Toronto Police Service had an under-expenditure of \$3.8M for 2007, of which \$3.6M will be carried forward to 2008, and the remaining \$0.2M will be returned to the City (either as the amount remaining from completed projects, or the amount of unspent 2006 funds).

ISSUE BACKGROUND

At its meeting on March 27, 2008, the Toronto Police Services Board was in receipt of a report, dated March 07, 2008, from William Blair, Chief of Police, with regard to the 2007 year-end capital budget variance report for the Toronto Police Service.

COMMENTS

The Toronto Police Services Board approved the Chief's report and agreed to forward a copy to the City of Toronto's Budget Committee for approval and to the City of Toronto's Deputy City Manager and Chief Financial Officer for information.

CONCLUSION

A copy of Board Minute No. P68/08, in the form attached as Appendix "A" to this report, regarding this matter is provided for information.

CONTACT

Chief of Police William Blair
Toronto Police Service
Telephone No. 416-808-8000
Fax No. 416-808-8002

SIGNATURE

ORIGINAL SIGNED

Alok Mukherjee
Chair

ATTACHMENT

Appendix A – Board Minute No. P68/08

cc. Mr. Joseph Pennachetti, Deputy City Manager and Chief Financial Officer

APPENDIX A

THIS IS AN EXTRACT FROM THE MINUTES OF THE PUBLIC MEETING OF THE TORONTO POLICE SERVICES BOARD HELD ON MARCH 27, 2008

#P68. TORONTO POLICE SERVICE: 2007 YEAR-END CAPITAL BUDGET VARIANCE REPORT

The Board was in receipt of the following report March 07, 2008 from William Blair, Chief of Police:

Subject: YEAR-END REPORT 2007: CAPITAL BUDGET VARIANCE REPORT FOR
THE TORONTO POLICE SERVICE

Recommendations:

It is recommended that:

- (1) the Board approve a transfer of \$12,000 from the 2006 carry forward for the Time Resource Management System (TRMS) project to the Voice Logging Recording System project;
- (2) the Board approve a transfer of \$0.28M from the 2007 allocation for the 23 Division project to the Facility Security project;
- (3) the Board approve a transfer of \$70,000 from the 2007 allocation for the Jetforms project to the Human Resource Management System (HRMS) project;
- (4) the Board approve a transfer of \$5,000 from the 2006 carry forward for the Jetforms project to the 14 Division project; and
- (5) the Board approve a transfer of \$0.73M from the 2006 carry forward for the Information Technology (IT) Business Resumption Project and \$0.75M from the 2007 allocation for the Workstation, Laptop, and Printer Lifecycle project, for a total of \$1.5M to the Server Lifecycle project.

Financial Implications:

Capital projects are managed within a total approved project amount that can span over several years. Any unspent budget allocation in a particular year can be carried forward for one year. The available funding for 2007 was \$42.97 Million (M), comprised of \$32.95M in new debt funding and \$10.02M carried forward from 2006. The Service incurred total expenditures of \$39.2M in 2007, which represents an 82% spending rate on a gross basis (i.e. excluding the DND contribution). On a net basis, the Service had an under-expenditure of \$3.8M for 2007, of which \$3.6M will be carried forward to 2008, and the remaining \$0.2M will be returned to the City (either as the amount remaining from completed projects, or the amount of unspent 2006 funds).

Background:

Toronto City Council, at its meeting of March 7, 2007, approved the Toronto Police Service's (TPS) 2007–2011 Capital Budget at a net total expenditure of \$32.95M for 2007, with \$163.7M identified for the 5 years 2007-2011. Council's approval levels were less than what had been

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approved by the Board. As a result, at its March 22, 2007 meeting, the Board approved a revised capital program that met the funding level approved by Council (Min. No. P137/07 refers). The Service's 2007-2011 approved Capital Program averages \$32.7M per year, over the five-year period.

This capital variance report provides the status of projects as at December 31, 2007, and also includes recommendations for budget transfers between projects. Capital budget transfers, due to projects with multi-year cash flows, are classified as either temporary or permanent transfers. Temporary transfers are required in those instances where a project's current year funding allocation is exceeded, but the total project is still within the approved budget (i.e., future year funds are required in the current year). In these instances, a temporary transfer is required from another project, but the transfer is reversed in the following year. Permanent transfers are required to cover any project over-expenditures. The transfer of funds, in these cases, must come from another capital project that can sustain a permanent reduction, as funding for the overall capital program must stay the same. All transfers require Board and Council approval and are itemized in the recommendations for that purpose.

Discussion:

Summary of Capital Projects:

Appendix 1 provides a status summary of the on-going projects from 2006 as well as those projects that started in 2007. Any significant issues or concerns have been highlighted below in the "Key Highlights/Issues" section of this report. Appendix 2 provides the 2007-2011 approved Capital Program.

Key Highlights / Issues:

The following provides summary information on key projects within the Capital Program. The numbers in the brackets is the total cost estimate for the project as included in the 2007-2011 capital program.

- 23 Division (\$17.7M)

This project provided for the construction of a new 23 Division facility (with a central lock-up) at Finch Avenue and Kipling Avenue, which was completed early in 2007. From the \$2M available in 2007, \$1.7M was spent, with a remaining \$0.3M to be carried forward to 2008 to cover final grading and landscaping requirements. Approval is being sought for a temporary 2007 transfer of \$0.28M from this project to the Facility Security project, to accommodate in-year pressures in that project (refer to the Facility Security project later in this report). These funds will be transferred back to the 23 Division project in 2008. This project has been completed below budget, as only about \$0.1M will be required in 2008 for re-grading of the site. Any unspent amount will be returned back to the City in 2008 as the project will be closed out.

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- New Training Facility (Gross \$75.8M, net \$66.0M)

Construction of the new training facility started on February 19, 2007, with an anticipated substantial completion date (at that time) of November 6, 2008. Labour disruptions in June 2007 resulted in a delay of seven weeks and impacted the construction schedule by a total of four weeks. Although the project regained momentum after the labour disruption and was progressing very well, the earlier-than-expected winter conditions in November and December made work progress challenging. The rate of construction progress on the project is satisfactory, and all efforts are being made to make up the lost time; however, construction is currently being projected to be completed seven weeks behind schedule. The projected project cost is still within the approved capital budget. The non-construction components are now in the process of being finalized, which will provide more definite cost estimates for this portion of the project.

The site services, excavations and foundations are 100% complete. Structural steel is currently 90% erected and installed on the Range building, and 95% complete on the Academic building. Metal decking is proceeding on the roof of the Range and Academic buildings. All major construction tenders have been awarded, and the achievement of LEED Silver certification is on target.

The Department of National Defence (DND) has notified the City and TPS that Treasury Board has approved the participation of DND on this project. DND staff is attending the project site meetings. However, until the lease is finalized, DND will not release any funds. TPS and City Legal and Facilities & Real Estate staff have worked closely with DND staff to finalize the lease, and in February 2008, an agreement was reached on the lease terms. The lease has been signed by the City Treasurer and the City Clerk and has been forwarded to DND for execution. It is expected that DND sign-off will occur by mid-March and the total maximum payment of \$12M will be deposited into a City trust account by March 31, 2008. This will enable the Service to start drawing against the trust account in accordance with the lease agreement.

Of the \$27.3M 2007 available funding, \$23M was spent and the remaining funds will be carried forward to 2008 to continue the project.

- Intelligence / Special Investigation Facility (\$4.8M)

This project provides upgrades to the existing Special Investigation Services (SIS)/ Intelligence facility. The first phase of the project in 2007 was for the installation of a “Dry” Fire Suppression System in the computer room, a security system upgrade and office space renovation. Of the \$1.0M 2007 available funding, \$0.55M was spent and the remaining funds will be carried forward to 2008 to complete the first phase of this project.

- Property and Evidence Management (\$0.3M for study and \$22.7M for new facility)

In 2007, \$0.26M was available for a Property and Evidence Management Storage Feasibility study. The purpose of the study was to determine the Service’s requirements from an evidence management technology and a long-term physical storage perspective, to adequately store evidence and property. IGC Logistics, through a competitive procurement process, was Staff report for action on the TPS – 2007 Year-End Capital Budget Variance Report

awarded the contract for the study. The study commenced in April 2007 and was completed in September 2007 at a total cost of \$0.25M. The remaining funding of \$8,000 will be returned back to the City.

The study determined that, since the Property and Evidence Management Unit is not governed by typical warehouse controls and standards such as yearly inventory volume forecasts, predefined number and sizes of items to store, and product obsolescence, there is no Information Technology (IT) solution that will help to increase the storage capacity of the current facility.

At the commencement of the study, the warehouse had reached 96% capacity in the large/bulk storage area which accounts for two-thirds of the total storage area of the warehouse. It was determined that without immediate action, this portion of the warehouse would reach 100% capacity in March 2008. Since capital funding for a new facility is currently allocated in the Service's capital program beginning in 2012, retro-fitting of the existing facility is required in order to increase the longevity of the current facility. The retro-fitting of the existing facility is estimated to cost \$0.3M, and will be accommodated from the Service's 2008 State-of-Good-Repair capital project. This retrofitting combined with several internal process initiatives undertaken to alleviate the current storage pressures, should increase the life of the current facility by about five years.

With respect to the long-term solution of a new facility, the consultant's study further recommended that a 228,800 sq. ft. facility, situated on 10 acres of land, would be required to fulfil the evidence storage requirements of TPS for the next twenty-five years. Buying the land and constructing a new building for this purpose is cost prohibitive. However, this matter is time-sensitive and as a result, members of TPS met with representatives from the City of Toronto on November 9, 2007 and again on January 9, 2008 to discuss a potential site (an existing warehouse office complex) that would meet the needs of the Property Unit. This site could also accommodate other TPS and/or City units and therefore a thorough review is required. On-going discussions are continuing with the City on this matter, recognizing that the re-location of the Property and Evidence Management Unit must take place by mid 2012. At that point in time, the unit will have reached 100% storage capacity and will no longer be able to receive any seized evidence.

- 14 Division (\$23.7M)

This project provides funding for construction of a new 14 Division facility. A surplus school site owned by the Toronto District School Board (TDSB) was identified that met the needs of the Service. The TDSB approved the sale of this property to the City in late June 2007. City Council approved the acquisition in December 2007. The cost of the property is \$6.0M, and will be provided for from the City's Land Acquisition Reserve Fund (LARF). The City is currently doing its due diligence on the site and expects the transaction to close by no later than September 2008.

The 2007-2011 Capital Program assumed design work would commence in 2007. Due to the delays in acquiring the property, no design work was done in 2007. Therefore, at its meeting of September 20, 2007, the Board approved the transfer of the 2007 allocation of \$0.994M for the 14 Division project to the Radio Replacement Project (Min. No. P308/07 refers).

Subsequent to the transfer, some real estate fees were incurred. As a result, approval is being sought for a permanent transfer of \$5,000 to this project from the Jetforms project, to provide funding for these fees. The total estimated cost for this project was increased to \$25.5M in the 2008-2012 capital program and will be revised, as necessary, as it progresses through the environmental, design, site plan and permit approval processes.

- 11 Division (\$24.3M)

The new 11 Division facility project is scheduled to start in 2008 as per the 2007-2011 Capital Program (i.e., no funding is included in 2007), and similar to 14 Division, a surplus school site owned by the TDSB was identified that met the needs of the Service. The TDSB approved the sale of this property to the City in late June 2007, and City Council approved the acquisition in December 2007. The cost of this property is \$8.8M, and will be provided for from LARF. The City is currently doing its due diligence on the site and expects the transaction to close by no later than September 2008. The Service has adjusted its cash flow for this project in the 2008-2012 Capital Program based on the acquisition of the identified property and determination of the timing of construction for both this and 14 Division.

Construction on this facility is scheduled to start before the new 14 Division, which is expected to start approximately nine months later. A project plan for the 11 Division project will be provided to the Board at its March 2008 meeting. The total estimated cost for this project was increased to \$30.8M in the 2008-2012 capital program and will be revised, as necessary, as it progresses through the environmental, design, site plan and permit approval processes.

- Voice Logging System (\$1.0M)

This project provided for the Voice Logging System (VLS) architecture, which replaced the Voice Logging Systems at 703 Don Mills Road and 4330 Dufferin Street sites. The system will provide for more timely and efficient audio searches and reconstruction capabilities.

This project was completed slightly over budget (\$12,000). The majority of the overage (\$7,000) is attributed to the purchase of an Uninterruptible Power Supply (UPS) to protect the equipment cabinets in the event of power interruption, which could corrupt the data for VLS and other data equipment. A permanent transfer of \$12,000 to this project from the Time Resource Management System (TRMS) upgrade project is required to cover the shortfall.

- Geocoding System (\$0.5M)

Geocoding is the process of assigning geographic coordinates to records. Establishing location data with associated geocoordinates would allow for more efficient and effective analysis of crime and disorder in our communities.

From June to December 2007, the project team defined the requirements, created the project charter, and completed the Request for Proposal (RFP) document for issuance to vendors. Vendor selection and contract negotiation are estimated to be finalized in the first quarter of 2008. As a result, none of the \$0.46M available 2007 funding was spent, and therefore will be carried forward to 2008.

- Computer Assisted Scheduling of Courts (CASC) System Replacement (\$1.5M)

The Computer Assisted Scheduling of Courts (CASC) system is a critical legacy application that runs on a Unisys mainframe. CASC is used by Toronto Courts (for non-criminal courts), as well as City of Toronto and TPS staff to schedule and manage police officers' court attendance.

At its meeting of July 10, 2007, the Board approved MSS International Ltd. (MSS) as the vendor for the supply of professional services for the migration of the CASC system from the mainframe to a service-oriented architecture (Min. No. P252/07 refers). The vendor has delivered the migrated code and TPS is in the process of system testing. Up to this point, no major issues have been identified. The user acceptance testing will be conducted, followed by parallel runs in March 2008.

It is estimated that the implementation will be completed by the end of the second quarter of 2008. From the \$1.5M available funding in 2007, \$0.5M was spent in 2007 and the remaining funds will be carried forward to 2008.

- Jetforms Replacement (\$1.3M)

This project provided funding for the replacement of Jetforms, a system that is used by the Service to provide electronic forms for administrative and operational functions, including Provincial and Federal forms. This project was completed in 2007, \$80,000 below budget. As a result, \$75,000 of the remaining amount from this project is recommended for the following permanent transfers:

- \$70,000 to the Human Resource Management System (HRMS) project (refer to the HRMS project for further detail);
- \$5,000 to 14 Division to fund preliminary real estate fees.

The remaining amount, subsequent to the transfers, will be returned back to the City.

- HRMS Upgrades and Additional Functionality (\$3.2M)

The objective of this project was to improve operational efficiencies in the area of workforce management by implementing a technical upgrade and additional functionalities available in PeopleSoft (the Service's Human Resources Management System).

This project experienced delays due to additional time spent in the initial planning stage to ensure the project plan reflected the project objectives. As a result of these delays, \$20,000 was returned to the City at the end of 2006 due to the City's one-year carry forward rule. The technical upgrade of the HRMS application was successfully completed in June 2007.

The capacity of TPS staff to effectively work concurrently on the second phase of the HRMS project (i.e. additional functionality) and the Time Resource Management System (TRMS) project was determined to be very limited, and would therefore hamper the Service's ability to properly complete both projects. Based on the estimated total project cost for the completed HRMS technical upgrade, a \$1.9M surplus was projected in the overall HRMS project in June 2007. Due to additional funding requirements for the TRMS project and to accelerate the

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purchase of radios, transfers of \$0.74M to the TRMS project and \$1.165M to the Radio Replacement project were approved by the Board (Min. No. P277/07 and P308/07 respectively refer).

The HRMS technical upgrade project was fully completed at the end of October 2007. The final cost was \$70,000 higher than anticipated and, due to the transfers outlined above, created a funding shortfall. As a result, a permanent transfer of \$70,000 is required to the HRMS project from the Jetforms project, which was completed under budget.

- TRMS Upgrades and Additional Functionality (\$2.7M)

This project provides for the upgrade of TRMS, to ensure the system is current and more cost-effectively supported in the future. A project charter and work plan were presented to the Steering Committee on May 8, 2007. The work plan provided the design and development efforts required for the next phase of the project, which includes the technical upgrade of the application. This phase began in September 2007, and is scheduled for completion in May 2008.

The project team reviewed the revised work plan, with respect to resource and equipment requirements to complete the upgrade. This review concluded that \$0.98M in additional funding was required for this project, and transfers from HRMS project (\$0.75M) and the Intelligence/Special Investigations Services Facility renovation project (\$0.235M) were approved by the Board (Min. No. P293/07 refers). As a result of these transfers, the budget for this project has been increased to \$3.6M in the 2008-2012 capital program.

In 2007, available funds in the TRMS project included \$48,000 that was carried over from 2006 and was not spent in 2007. Based on the City's one-year carry-forward rule, this amount must be returned to the City. However, since the Voice Logging project requires additional funding of \$12,000 (refer to Voice Logging project), approval is being sought for a permanent transfer of \$12,000 from the TRMS project to cover that shortfall. The remaining \$36,000 will be returned back to the City.

- Police Community Automated Notification System (PCANS) (\$0.9M)

PCANS provides additional support services to the Divisions with respect to public communication, such as authoring support, media translation, and language translation, while leaving specific communication with the public at the Divisional level.

Due to uncertainties around DND participation with the New Training Facility, TPS did not enter into any significant commitments for this project in 2007, in order to give the Service some flexibility to apply funds from this project to the New Training Facility, should a satisfactory conclusion with DND not be reached. It is anticipated that this project will start in March 2008, and should be completed by the end of the year. The entire 2007 available funding will be carried forward to 2008.

- In-Car Camera (ICC) (\$8.7M)

There were a number of technical challenges identified during the original pilot that was launched on November 1, 2005 that affected the reliability and performance of the equipment for this project. One of the main reasons for the pilot part of this project was to ensure the performance and reliability of the system, before a significant investment was made.

Given the on-going performance issues, equipment testing needed to be continued until a reliable, consistent in-car camera system that satisfied the Service's requirements was found. A second RFP was therefore issued on October 20, 2006, to allow other vendors to participate in a competitive process for the in-car camera system and technology. The result of the second RFP process identified two vendors, and a 90-day evaluation commenced in May 2007. A detailed report on the pilot project evaluation was submitted to the April 26, 2007 Board meeting (Min. No. P144/07 refers).

At its January 2008 meeting, the Board approved Panasonic as the Vendor of Record for In-Car Cameras and authorized the Service to move ahead with the implementation of 168 ICC systems at a cost of \$1.8M (Min. No. P8/08 refers).

It is anticipated that approximately \$5M of the overall budget will be required to upgrade the existing infrastructure (i.e. networks, servers, storage and wireless network). TPS staff is scheduled to complete a detailed estimate for the cost of the infrastructure requirements by the second quarter of 2008. Once this estimate is completed, the Service will be in a position to determine the number of additional ICC systems, if any, that can be purchased. The Board will be advised accordingly.

From the 2007 available funding of \$1.1M for this project, \$0.38M was spent on networking equipment for 7 Divisions in 2007. The remaining funds will be carried forward to 2008.

- Digital Video Asset Management System (DVAMS) (\$5.7M)

The vision of DVAMS is to reduce and eventually eliminate the use of physical video evidence media within the organization and to implement a network-based system to acquire, transport, index, search, disclose, archive and purge digital video evidence securely and efficiently.

A Steering Committee was established in early 2006 to oversee the overall management of the project. A Project Manager was hired in September 2006, and a Developer was hired in November 2006. A core project team consisting of Information Technology Services and Video Services members has been established. A project charter was a critical initial project phase deliverable and was approved on November 14, 2006. An RFP was issued in January 2007 and TranTech Inc. (TranTech) was approved by the Board in July 2007 as the core DVAM solution vendor for the acquisition of hardware, software and professional services (Min. No. P250/07 refers). The contract between the Service and TranTech was signed in November 2007 at which time the project commenced Phase 3 of the 5-phase project. Initial tasks in Phase 3 include detailed project planning and functional requirements validation for solution development and implementation. In parallel, the project team is managing

requirements from inter-related projects such as In-car Camera, public space Closed Caption Television (CCTV) and the Toronto Transit Commission CCTV initiatives for DVAMS central repository management. This project is currently on time and on budget.

- Facility Security (\$3.7M)

This project addresses site security for police facilities based on a Service-wide security assessment completed in November 2006. Site locations and work were itemized and prioritized for the 2007 work plan, by the Command. The scope of work consisted of the installation or upgrading of chain link fences as well as the provision of a combination of manual and automatic security gates where required. Work commenced in October 2007 and was scheduled for completion by the end of the year. Unit Commanders' feedback resulted in a change of scope with some fence reconfigurations, automatic gates replacing some manual gates, installation of cameras at key locations, as well as the deferral of work at two sites from the 2007 work plan. Remaining work on this project will be completed in 2008, based on available funding.

In 2007, \$0.56M in funding was available for this project. However, to address some security deficiencies, the Service accelerated the work to be completed in 2007 and, as a result, \$0.84M was spent. The \$0.28M over-expenditure in 2007 represents accelerated spending of the cash flow provided for in 2008. However, the total project cost remains within the approved budget. Therefore, to accommodate the increased spending in 2007, a temporary transfer of \$0.28M to this project from the 23 Division project is required.

- Radio Replacement (\$29.5M)

In order to maximize the use of available capital funding, and minimize the impact on future years' debt requirements, unused funds in two projects (14 Division and HRMS) were transferred to the Radio Replacement project during 2007 (Min. No. P308/07 refers). These transfers, combined with \$0.2M carried over from 2006 resulted in \$2.4M of available funds in 2007 of which \$2.2M was spent. The remaining \$0.1M will be returned to the City based on the one-year carry-forward rule. It should be noted that the transfer of these funds to the Radio Replacement project did not increase the total cost estimate of the project, as the allocation in 2010 was reduced by a similar amount.

Other than debt expenditure projects:

- Lifecycle Replacements (\$77.6M)

This project reflects the lifecycle replacement programs for the Service's fleet, equipment and IT requirements funded from the Vehicle and Equipment Reserve. The server replacement project is one of the projects within the lifecycle replacement program. During 2007, one of the leases for servers was coming to an end. In keeping with the Service's end of lease strategy, it was appropriate to purchase replacement servers. Due to under expenditures in other lifecycle projects (Workstation, Laptop, and Printer, and IT Business Resumption) in 2007, the Service was able to accommodate the server acquisition at a cost of \$1.4M. As a result, temporary 2007 transfers of \$0.75M from the Workstation, Laptop and Printer lifecycle project and \$0.73M from the IT business resumption project (for a total of \$1.4M) are

required. The 2008 plan for server acquisition has been adjusted so that this \$1.4M can be returned to the Workstation, Laptop and Printer lifecycle and IT business resumption projects.

Conclusion:

The Service incurred a total expenditure of \$39.2M in 2007, compared to \$42.97M in available funding (a 91.1% spending rate). This represents an under-expenditure of \$3.8M for 2007, of which \$3.6M will be carried forward to 2008. The remaining \$0.2M will be returned to the City as per the one-year carry-forward rule.

Mr. Tony Veneziano, Chief Administrative Officer, Administrative Command will be in attendance to answer any questions from the Board.

The Board approved the foregoing report and agreed to forward a copy to the City of Toronto - Budget Committee for approval and to the City of Toronto – Deputy City Manager and Chief Financial Officer for information