Report – Executive Policy Committee - April 18, 2007

Item No. 3 Internal Service Delivery
File GL-5.6

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 18, 2007, the Executive Policy Committee concurred in the administrative recommendation and submits the following to Council:

1. That the amendments to the City Organization By-law No. 7100/97 to support implementation of the "shared services model" and administrative restructuring as outlined in the report dated April 12, 2007, from the Chief Administrative Officer be approved.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Executive Policy Committee - April 18, 2007

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 18, 2007, the Executive Policy Committee concurred in the administrative recommendation and submitted the matter to Council.

Re: Internal Service Delivery

FOR SUBMISSION TO: Executive Policy Committee

ORIGINAL REPORT SIGNED BY: Chief Administrative Officer

REPORT DATE: April 12, 2007

RECOMMENDATION:

1. That Council enact the attached amendments to the City Organization By-law No. 7100/97 to support implementation of the "shared services model" and administrative restructuring as outlined in this Report.

Report Summary

Key Issues:

- The Chief Administrative Officer will implement a 'shared services model' for the delivery of internal services. In this approach, internal services/activities fall into three categories for delivery:
    1. services that are so closely aligned with the business are delivered within the business unit (decentralized; e.g. the IT staff/system that operates the wastewater treatment plant);
    2. services that are common across departments and for which there could be or should be standardized processes, are consolidated in a central service agency. The key in this approach, however, is that they are not consolidated to a traditional corporate department but rather, they are consolidated within a distinct service agency. The agency operates like a business – good service at low cost. Customers (line Directors and Managers) have agreements that describe service levels/expectations and may be charged for services. Competitiveness with external providers is continuously benchmarked so that line Directors and Managers get the best service at the best possible cost.
    3. activities that focus on city-wide planning, standards and risk management are delivered by a corporate group on behalf of the Chief Administrative Officer. This group develops the framework that facilitates organizational alignment to Council direction.
- While a number of efforts over recent years are very consistent with a shared services approach (Fleet Management Service, Printing, Civic Accommodations, etc.), the implementation of a shared services approach is a significant change for internal service delivery at the City of Winnipeg. Of the models reviewed, it offers the opportunity for line Directors and Managers to focus on their core business while experts in human resources, finance and information technology drive efficiencies and innovation among common internal processes and activities. The shared services approach is founded on economies of scale, standardization and simplification. In an environment of fiscal restraint, high service

expectations and a shifting workforce demographic, the shared services approach can balance both efficiency and effectiveness objectives.

- With the implementation of shared services, the Corporate Services and Corporate Information Technology departments will be consolidated into one department. This will promote greater integration among the internal service functions and consistency in the evolution to a shared services approach.
- Next steps will include the appointment of a Director of Internal Services. In addition an analysis of the business case for each internal service will begin in order to determine the demand for the service, the service cost and ultimately, the right provider (department, shared service agency, external). This analysis will identify the services that will be delivered within the business unit, the services that will be consolidated in a service agency and those city-wide planning, standard setting and risk management activities that will be delivered by a corporate group on behalf of the Chief Administrative Officer.

Implications of the Recommendation(s):

General Implications

( ) None

(X) For the organization overall and/or for other departments

( ) For the community and/or organizations external to the City

( ) Involves a multi-year contract

Comment(s):

This direction will result in significant changes in the way internal services are delivered at the City of Winnipeg. Among other things, critical success factors in the implementation of shared services according to the Conference Board of Canada includes: supporting staff in transitioning to new roles, build trust through service-level agreements, leverage process improvements through technology, continuously review performance against targets and establish effective governance at the outset.

Policy Implications

(X) No

( ) Yes

Comment(s):

Regulatory Implications

(X) None

( ) Eliminates or reduces regulatory impact

( ) Proposes regulatory impact

Comment(s):

Environmental Implications

(X) No

( ) Yes

Comment(s):

Human Resources Implications

( ) No

(X) Yes

Comment(s): Change management will be an important element in implementing a shared services model for internal services including, for example, union/management information sharing, management of position changes, communications, etc.

Financial Implications

(X) Within approved current and/or capital budget

( ) Current and/or capital budget adjustment required

Comment(s): Savings are anticipated with the implementation of the realignment of the Corporate Services and Corporate Information Technology Departments and the shared services model. Savings will be brought forward through the City's annual budget process.

Report

REASON FOR THE REPORT:

The Chief Administrative Officer's direction for internal services will require amendments to The City of Winnipeg Organization By-Law, By-Law No. 7100/97. City Council has the authority for the City of Winnipeg Organization By-Law, By-Law No. 7100/97.

HISTORY:

Internal services were last reviewed in a comprehensive way in 2000. The City of Winnipeg Organization By-Law was amended at that time.

DISCUSSION:

Background

In 1994 under New Directions, the City moved to a predominantly decentralized model of internal service delivery (human resources, finance and information technology). Many of the internal service functions were shifted to Departments, with a core group of centralized professionals to develop internal policies and standards and to provide some internal services to Departments.

The appropriateness of the New Directions approach was confirmed in 2000 when the City engaged Ernst and Young to do a comprehensive review of internal services. Ernst and Young reviewed human resources, finance and information technology areas and benchmarked costs. Ernst and Young concluded that the existing model was appropriate because decentralized internal services supported accountability for the full costs of service delivery at the Department level. However, maintaining the option for centralized services ensured that Departments could access specialized expertise as required. In the Chief Administrative Officer's report to Council with respect to the Ernst and Young review, three strategies for improvement were identified for implementation. The status of those strategies follows.

A. Strengthen systems to ensure clear direction and timely decisions.

A system of Administrative Directives was implemented in 2000 and a number of key Directives addressing issues with respect to internal services are now in place including for example directives on materials management, purchasing card use, corporate record keeping, employee education and development, safety, health and organizational wellness, fraud, etc. These Directives align with Council policy and provide direction with respect to policy implementation, procedures and/or standards. They support greater consistency and help to manage risk across the organization.

B. Reorganize internal service departments to ensure senior strategic attention to human resource and information management.

In 2000, senior administrative positions were shifted to create a Chief of Human Resources and Corporate Services and a Chief Information Officer. The Chief Financial Officer position was maintained. These positions were mandated to provide oversight and direction including strategic and tactical leadership, corporate wide directives and risk management with respect to the internal service areas. Separate corporate departments were created to support each Chief. Beyond the strategic leadership to be provided by the Corporate areas, internal services with respect to HR, Finance and Information Technology continued to be delivered in a predominantly decentralized model (within each Department) where the services could respond to the unique and time sensitive needs of public service managers and staff. Department Directors have been accountable for ensuring that the favourable cost/benefit ratio identified by Ernst and Young under this model continued.

While the departure of the Chief of Human Resources and Corporate Services created challenges in the shorter term, it has provided an important opportunity to review the internal service areas and evaluate current approaches.

C. Redesign core administrative processes through the application of technology.

Since 2000, the most substantive redesign of administrative processes was driven through the implementation of the PeopleSoft system (2003).

The PeopleSoft implementation (Connexus):

- Pulled together in one integrated application all of the City's core administrative processes (Finance, Human Resources and Budgeting).
- Allowed the City to move away from its former main frame environment
- Provided the capability for employee self serve
- Provided the flexibility for the City to pursue service based budgeting

Of 8,000 City employees up to 800 staff use PeopleSoft in their daily jobs, whether paying invoices, processing HR and payroll transactions, purchasing goods, and analyzing budgets. Another 5,000 employees, who have access to computers, are able to use the self-service feature to apply online for jobs, to register for training courses and check their attendance records. PeopleSoft has helped to streamline and standardize administrative processes.

The PeopleSoft project had a "benefits realization" team embedded through its duration. The intent of the "benefits realization" team was to ensure business process changes or optimizations were documented, quantified and then tracked. Key to benefit realization was establishing ongoing reductions to department operating budgets and decreases to the PeopleSoft sustainment budget. These reductions have occurred since 2004 through the budget process. Further savings and benefits are expected.

In addition to implementing PeopleSoft, a number of internal processes have been re-engineered and streamlined. For example, the conversion of cheque payments to electronic payments (vs. printed cheques), the automation of utility invoices from manual entry to

automatic electronic entry and payment (includes invoices from Canada Post, Manitoba Hydro, MTS, Shaw Cable), the elimination of manual and double data entry for a broad range of transactions (cash receipts, refunds, Visa/MC charges, etc.), and the automation of many processes relating to employee record keeping and payroll. This sampling of process improvement initiatives resulted in saving of approximately $2-3 million annually, all incorporated in recent annual budgets. Other initiatives are underway.

While positive change has been achieved over the past number of years, opportunities for improving internal service delivery remain both in terms of efficiency and effectiveness. The following principles will guide efforts going forward.

Principles

1. Efficiency

   City Council has been clear –Council wants to maintain front line services while reducing the cost of government as much as possible. As such, all internal services must be efficient and effective in their support of front line services.

   To find efficiencies, we have to change the way we do the work. Business process re-engineering and the application of technology are primary tools. The opportunity for increased transactional centralization is now possible without compromising business and customer responsiveness.

2. Business Driven

   The reliability, effectiveness and flexibility of internal services is critical to delivering services. Internal service activities must be driven by the needs of the City's business units – and be provided in ways that are comparable to that which is available in the private sector.

3. Direction and Oversight

   While driven by the needs of the City's business units, the Chief Administrative Officer must ensure that internal services are aligned to overall organizational direction, and that risks are adequately controlled. Strong planning, administrative directives and effective risk management are important to insuring that while business unit's maximize their performance, the best interests of other business units or the organization overall, are not compromised.

4. Accountability

   City Council wants to be sure there is a good return for each dollar of taxpayer investment. They want clear administrative accountability for the services delivered and the results achieved with the dollars invested.
   Accountability is important for both public service Directors/Managers and internal service ones. To strengthen accountability, there must be a clear understanding of roles and of the relationship between cost (investment) and value (return).

With these guiding principles, the existing model of a predominantly decentralized model will evolve.

Shared Services

Historically the debate around internal service delivery has focused around two models - centralized or decentralized internal services. In a centralized approach, support functions are typically delivered by a corporate unit. It is generally accepted that centralized models provide greater efficiencies through economies of scale, a pooling of expert skills and consistent standards and controls across business units. In decentralized operations, each department/business unit manages its own support functions. A decentralized model provides greater responsiveness to the needs and priorities of business units, deeming it to be a more effective than the internal model.

A shared services approach attempts to strike the middle ground.

In a shared services model, services remain decentralized where it makes good business sense to do so.

There are some internal services that should remain close to line managers. Examples in our organization include the IT systems that operate the City's wastewater treatment plants, the system that delivers Transit schedules on line or senior strategic finance or human resource advice to Directors and managers managing large service change projects. In cases like these, it's important that functional experts understand the business. These functional experts provide strategic input to line managers on how to enhance and streamline service delivery. In other words, these experts are 'business partners' with line managers and they would remain decentralized in Departments within a shared services model.

In a shared services model, services are centralized where it makes good business sense to do so.

There are some internal services that could or should be consolidated and delivered by a service agency. These services tend to be more transactional in nature and consistent across departments and might include for example, accounts payable or data hosting.

A shared services agency also provides for sufficient critical mass of functional expertise that can proactively generate innovative proposals to business managers. This arrangement also provides an ability to identify and extract business value across departmental boundaries.

In an effective shared services model, the services that are consolidated are delivered through a 'service agency' and not through a traditional 'corporate department'. The goal of the service agency is to provide effective, timely service to the line department, at the lowest possible cost. The service agency operates like a business unit with a culture that focuses on customer service and market competitiveness. Customers (line Directors and Managers) have agreements that describe service levels/expectations and may be charged for services. Once the business case for a shared service is established, duplication of the shared service within the organization will not be accepted, however, competitiveness with external providers is

continuously benchmarked so that line Directors/managers get the best service at the best possible cost.

An effective service agency must have the capacity to scale up and scale down its operation to meet demand. To achieve this flexibility, the agency may have to contract out its services. A shared services approach allows Departments to focus on processes/activities that are more business expertise driven – processes more specific to their business.

In a shared services model, a corporate group, but not the service agency, is responsible for setting overall direction. Directors are accountable for following this direction through their reporting relationship to the Chief Administrative Officer.

In any organization, plans and directives are needed to guide internal service activities and minimize organizational risk. Corporate expertise is needed to set the parameters for good financial, human resource and information technology stewardship from an organization-wide perspective. Directors and line managers will provide important input into plans and directives. Ultimately, while business units maximize their performance, it is the Chief Administrative Officer's responsibility (through this corporate group) to ensure that the best interests of the organization overall are not compromised.

In shared services, policy and regulatory decision making is removed from service delivery allowing the service agency to focus on delivering what clients need.

Shared services will provide clear accountability. The service agency is accountable to its customers (line Directors/managers) who are in turn accountable to the CAO for the choices they make in service delivery.

Shared Services in Other Organizations

"Shared services" has been implemented by private sector organizations around the world including for example NASA, Pfizer, General Electric, Ford and many major banks. While slower to take hold in government organizations, many have moved or are moving, in that direction. The United Kingdom and Australia implemented shared services in various public organizations sometime ago. The UK Ministry of Defense, the Department of Education and Skills and the Transportation for London organization are some of the examples. The Queensland government in Australia has developed and implemented shared services within local government organizations, and views it as a long term approach to efficiency.

Canadian governments too are starting to realize the benefits. The Government of Canada, the CBC, the Province of Ontario and the Province of BC have all implemented shared services in some form. The Shared Services of BC organization is far along in their efforts in providing a common set of support services like finance, information technology, payroll and procurement and supply for ministries and other public organizations. This is a client-led approach whereby customers determine which services they need and want to purchase from Shared Services BC.

Organizations who have implemented shared services have documented financial savings, as well as, non-financial benefits, including an enhanced service oriented culture.

Shared Services at the City of Winnipeg

A shared services model appears to be an approach whose time has come. Here's why.

1. A shift to the full costing to public services. Over the years, a number of initiatives have been implemented to strengthen Director/Manager accountability for the full cost of their operations. For example, the allocation of employee benefits costs in 1996 and debt and finance charges in 1998. These costs have become an important consideration in management decision making. Management decisions with respect to workplace wellness issues for example, drive up or down employee benefit costs. In addition, to allocating costs to Departments, a number of 'charge-back' initiatives have been implemented (civic accommodations, building services, fleet, printing, etc.). These 'charge back' models lead Directors and managers to ask an important question – is this service really needed? And by charging, Directors and managers become customers, challenging these internal service providers to better understand their needs and insisting on timely, quality service. Each of these initiatives is consistent with the 'shared services' approach. Each involves establishing a 'price point' that encourages responsible management decision making. Through the implementation of these initiatives, valuable lessons have been learned in terms of what to do (and not do) in establishing service agencies and effective customer/service provider relationships.

2. A standardized, integrated system is in place. The implementation of the City's PeopleSoft application and the efforts to achieve standardization of processes and workflows was an important and necessary foundation for shared services. Employees continue to increase their skills in terms of system and process analysis and in implementing automated best practice solutions. Experienced technical and functional sustainment support staff combined with knowledgeable business owners provides a tremendous opportunity for public service Directors and managers to have routine, transactional tasks performed efficiently and effectively through a shared services agency. The City has made an important investment in appropriate technology and skills which can be further leveraged in a shared services model.

3. RightIT is being implemented. RightIT is an example of a market driven shared services model. In the RightIT implementation process, the business case for IT services was reviewed and a decision made as to whether the service was best delivered in the Department (business driven) or in the agency (economies to be gained). As a result of the review, it was clear that a number of IT services should be consolidated to a central service agency now called Business Technology Services (BTS). A services catalogue is being developed for those services, processes are being reviewed for streamlining opportunities and service standards and service level agreements with Departments are being set. Shortly, central budgets will be realigned to Departments and Departments will begin 'buying' services from the central group. In 'buying' services Departments will re-evaluate their needs and in 'buying', the central service agency must be sure it offers good value at low cost. It is estimated that the implementation of a shared services approach in IT will yield efficiencies of $2.5 M annually. Some of these savings were realized in both the 2006 and 2007 operating budget process. Further efficiency is anticipated as implementation moves forward to a full market place model by 2009.

   In addition to the establishment of the Business Technology Services as the service agency, a small Office of the CIO was formed. The Office is separate and distinct from the service

agency. The Office sets overall policies, does City-wide IT Planning and City-wide IT Enablement (IT procurement assistance and coordination, etc.). This group plays a key role in identifying opportunities and managing risk for the organization overall.

Many important lessons have been learned through the implementation of RightIT and through various charge back and SOA experiences.

4. Directors and managers will face 3 major challenges now and into the future: significant fiscal pressure; high service expectations and a shifting workforce demographic that may create a sizeable knowledge & skills shortage. A shared services model promotes internal services that are low cost, customer focused and 'ever green'.

What happens next?

1. The realignment of current internal service departments

The Corporate Services Department and Corporate Information Technology Department will be consolidated into one department, the Internal Services Department. This will promote greater integration among these internal service functions and consistency in the evolution to a shared services approach.

A Director of Internal Services will now be recruited.

To support this administrative restructuring, it is recommended that Council enact the attached amendments to the City Organization By-law No. 7100/97.

2. A business case review for all internal services

The business case for each internal service is the critical first step in implementing shared services. Service by service, the business case determines the following: Is there a demand for the service? At what service level? How much does it cost? Where are the available efficiencies through centralization? Who is the right provider (department, shared service agency, external)? A solid business case starts with benchmarking current administrative processes and then comparing them to high-performance organizations. This work will be lead by the Director of Internal Services and the Chief Financial Officer, with active involvement of Department Directors.

Basic approaches to shared services focus on transactional and administrative work with the goal of reducing service costs and standardizing work processes. The processes best suited to being consolidated in a central service agency are those that cross business units and may include in finance, things like payables, receivables and procurement or, human resources, services such as staffing, employee services and benefits administration in the human resource area. In the early stages of implementing the shared services model, this transaction and administrative work will be the focus and opportunities will be identified and transitioned quickly.

Market place driven approaches to shared services expand the service offering to include professional and advisory services. In these models, market pricing is benchmarked and

clients can choose their supplier. Currently IT services are working toward implementation of a full market place model for 2009. This timeline will be maintained.

Conclusion

The City's own experiences (Right IT, Fleet, etc.) and the experiences documented by others suggest that the implementation of shared services must be viewed as a significant change initiative, requiring strong leadership and full commitment to a customer and business oriented approach. Among other things, critical success factors in the implementation of shared services according to the Conference Board of Canada includes: supporting staff in transitioning to new roles, build trust through service-level agreements, leverage process improvements through technology, continuously review performance against targets and establish effective governance at the outset.

FINANCIAL IMPACT:

Savings are anticipated with the implementation of the realignment of the Corporate Services and Corporate Information Technology Departments and the shared services model. Savings will be brought forward through the City's annual budget process.

Financial Impact Statement

Date: April 12, 2007

Project Name:
Internal Service Delivery

First Year of Program **2007**

	2007	2008	2009	2010	2011
Capital					
Capital Expenditures Required	$ -	$ -	$ -	$ -	$ -
Less: Existing Budgeted Costs	-	-	-	-	-
Additional Capital Budget Required	$ -	$ -	$ -	$ -	$ -
Funding Sources:					
Debt - Internal	$ -	$ -	$ -	$ -	$ -
Debt - External	-	-	-	-	-
Grants (Enter Description Here)	-	-	-	-	-
Reserves, Equity, Surplus	-	-	-	-	-
Other - Enter Description Here	-	-	-	-	-
Total Funding	$ -	$ -	$ -	$ -	$ -
Total Additional Capital Budget Required	$ -				
Total Additional Debt Required	$ -				
Current Expenditures/Revenues					
Direct Costs	$ -	$ -	$ -	$ -	$ -
Less: Incremental Revenue/Recovery	-	-	-	-	-
Net Cost/(Benefit)	$ -	$ -	$ -	$ -	$ -
Less: Existing Budget Amounts	-	-	-	-	-
Net Budget Adjustment Required	$ -	$ -	$ -	$ -	$ -

Additional Comments:

1. There are no immediate financial implications associated with the recommendations of this report.

2. The realignment of the Corporate Services and Corporate Information Technology Departments and the shared services model provides avenues for potential savings, which, if realized, would be brought forward through the City's annual budget process. At this point, these potential savings cannot be readily determined.

Radhika Abeysekera
Manager of Finance & Administration
CSD & CIT Depts.

IN PREPARING THIS REPORT THERE WAS:

Internal Consultation With and Concurrence By:

The Chief Information Officer and the Directors of Water and Waste, Transit, Public Works, and Community Services were consulted, as well as, Legal Services.

External Consultation With:

None

THIS REPORT SUBMITTED BY:

CAO Secretariat
Division: Strategic Management
Prepared by: Connie Walker
File #:

Attachment 1

THE CITY OF WINNIPEG

BY-LAW NO.

A By-law of THE CITY OF WINNIPEG to amend the City Organization By-law No. 7100/97.

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

1. The City Organization By-law No. 7100/97 is amended by this By-law.

2. Sections 33.2 and 33.3 are repealed.

3. Subsections 35.1 (4) and (4.1) are repealed and the following is added:

"**(6.1) Internal Services Department**

To provide internal services which support the City's public service delivery in such areas as the Chief Administrative Officer may determine."

4. Section 39 is repealed and the following is substituted:

"39. The Director of Property Assessment shall be the city assessor as referred to in *The City of Winnipeg Charter* and *The Municipal Assessment Act*."

5. Appendices "A", "B", "C", "D", "E", and "F" are struck out and replaced with the attached Appendices "A", "B", "C", "D", "E" and "F".

DONE AND PASSED, in Council assembled, this day of , 2007.

Mayor

City Clerk

Approved:

Chief Administrative Officer

Certified as to form:

City Solicitor/Manager of
Legal Services

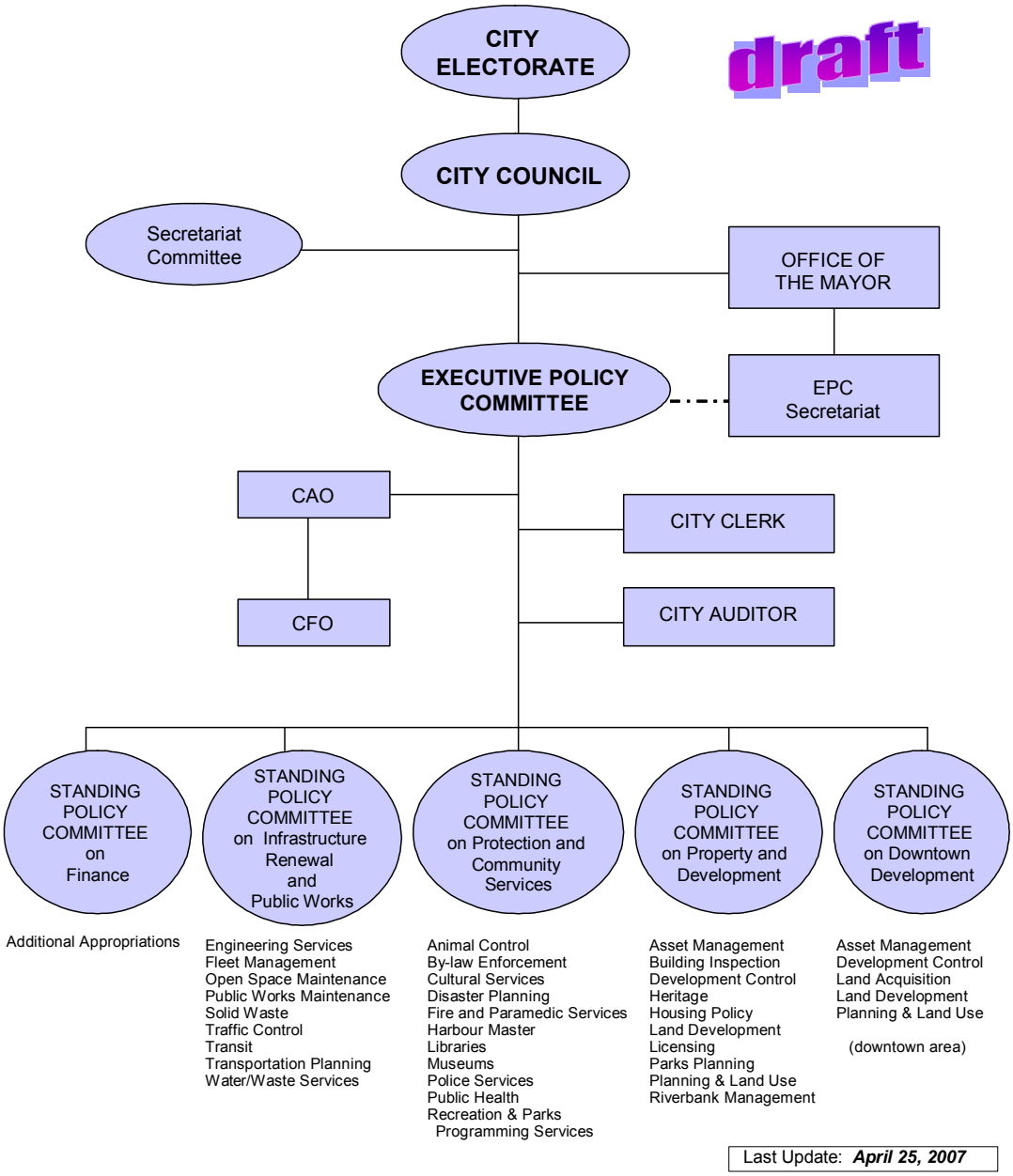
1052

APPENDIX “A” to BY-LAW 7100/97

CITY OF WINNIPEG
EXECUTIVE AND FUNCTIONAL ORGANIZATION

APPENDIX "A" to By-law No. 7100/97

(amended by 7170/98; 7435/98; 7516/99; 7702/2000; 8162/2002; 42/2004; 198/2005; 243/2006)

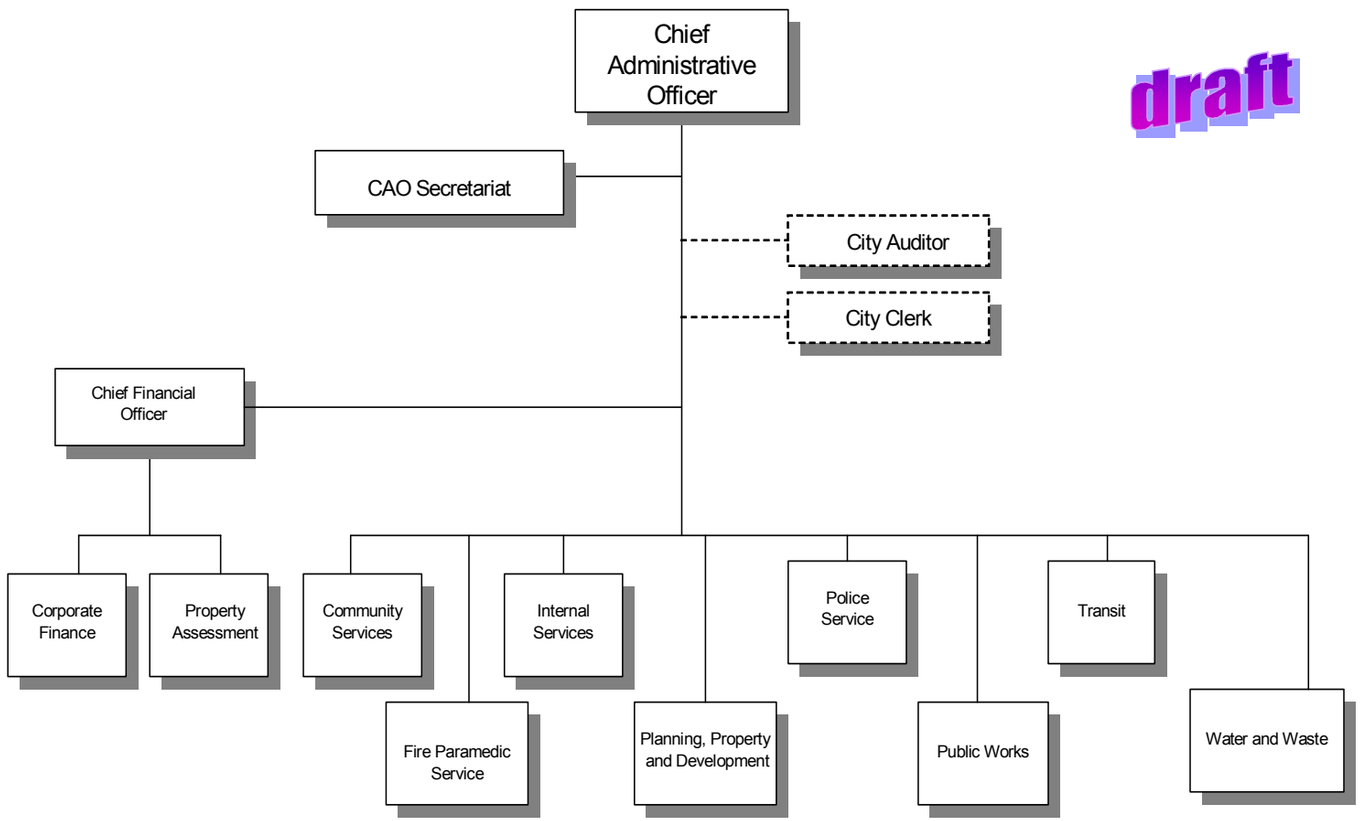


Last Update: ***April 25, 2007***

APPENDIX ”B" to By-law No. 7100/97

CITY OF WINNIPEG
ADMINISTRATIVE ORGANIZATION

(amended by 7170/98; 7516/99; 7573/2000; 7702/2000; 7741/2000; 8162/2002)



Last Update: ***April 25, 2007***

APPENDIX "C" TO BY-LAW 7100/97

COLUMN 1	COLUMN 2
1. Commissioner of Finance and Administration City Treasurer Director of Corporate Finance Director of Purchasing Director of the Budget Bureau	Chief Financial Officer
2. City Assessor Director of Assessment City Assessor/Director of Assessment	The Director of Property Assessment
3. Director of Land Surveys and Real Estate Director of Land and Development Services Director of Planning	Director of Planning, Property and Development
4. Director of Waterworks, Waste and Disposal Director of Water and Waste Disposal	Director of Water and Waste
5. Director of Personnel Chief of Human Resources and Corporate Services Chief Information Officer	Director of Internal Services
6. Director of Streets and Transportation	Director of Public Works
7. Director of Ambulance Department Chief of the Winnipeg Fire Department Chief/Director,EmergencyResponse Service Chief Operating Officer, Fire Paramedic Service	Fire and Paramedic Chief
8. Director of Library Department	Director of Community Services
9. Director of Business Liaison and Intergovernmental Affairs Department	Chief Administrative Officer
10. Supervisor of Buildings Inspections Manager of Building Inspections	Manager of Development and Inspections

APPENDIX "D" TO BY-LAW NO. 7100/97

COLUMN 1	COLUMN 2
1. Budget Bureau Finance Department Purchasing Department	Corporate Finance Department
2. Department of Waterworks, Waste and Disposal Department of Water and Waste Disposal	Water and Waste Department
3. The Personnel Department, Corporate Services Department Corporate Information Technology Department	Internal Services Department
4. Department of Land Surveys and Real Estate Land and Development Services Department Planning Department Land and Development Services Department Civic Buildings Department Property and Development Services Department	Planning, Property and Development Department
5. Ambulance Department Fire Department Emergency Response Service	Fire Paramedic Service
6. Library Department	Community Services Department
7. Streets and Transportation Department	Public Works Department
8. Business Liaison and Intergovernmental Affairs Department	Chief Administrative Officer Secretariat
9. Assessment Department	Property Assessment Department

APPENDIX "E" TO BY-LAW NO. 7100/97

COLUMN 1	COLUMN 2
1. Director of Operations	Director of Public Works Director of Water and Waste
2. General Manager of Parks and Recreation Director of Parks and Recreation	Director of Community Services Director of Public Works
3. Director of Corporate Services	Chief Administrative Officer or designate Director of Planning Property and Development Director of Internal Services

APPENDIX "F" TO BY-LAW NO. 7100/97

COLUMN 1	COLUMN 2
1. Operations Department	Public Works Department Water and Waste Department
2. Parks and Recreation Department	Community Services Department Public Works Department
3. Corporate Services Department	Chief Administrative Officer Secretariat Planning, Property and Development Department Internal Services Department