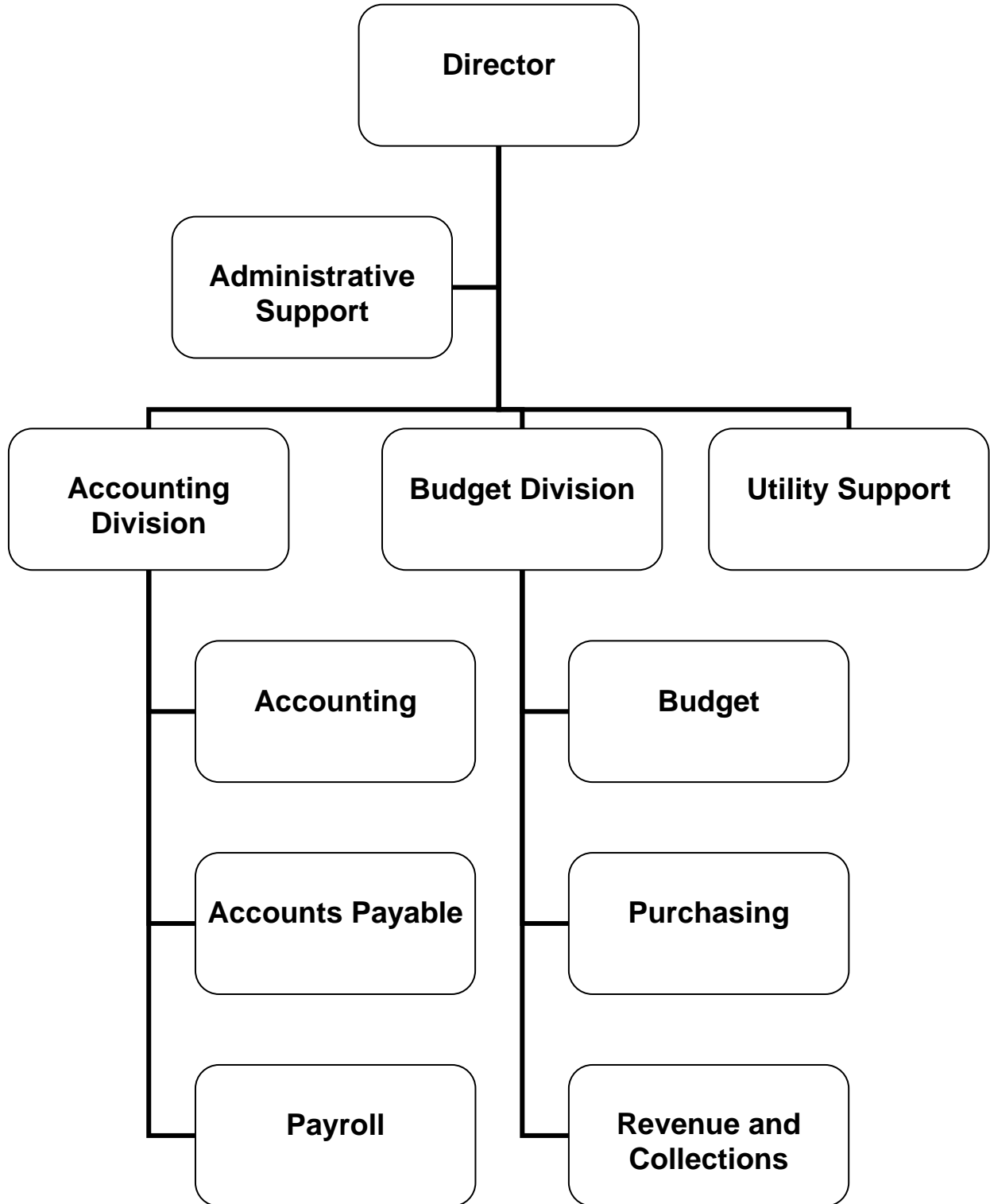


ADOPTED
BUDGET
2013-14



ADMINISTRATIVE SERVICES - FINANCE



CITY OF GLENDALE

ADMINISTRATIVE SERVICES - FINANCE

MISSION STATEMENT

With excellence, integrity, and dedication, the Administrative Services – Finance Department is committed to providing timely, accurate, clear and concise information to the City Council, City Manager, City Departments and the Citizens of Glendale. As financial stewards of the City, the Administrative Services – Finance Department is dedicated to managing the City's resources in a fiscally conservative manner while maintaining an exemplary level of customer service.

DEPARTMENT DESCRIPTION

The Administrative Services – Finance Department provides a key role in every financial transaction of the City. Responsibilities include budget, purchasing, payroll, accounting, revenue and collections, accounts payable, and utility support. The Department is considered a central support department providing fiscal oversight and control to other City Departments and related agencies.

RELATIONSHIP TO STRATEGIC GOALS

Fiscal Responsibility

The Administrative Services – Finance Department is committed to conducting the City's financial affairs in a prudent and responsible manner to ensure adequate resources are available to meet current obligations and long term financial stability. To support this goal the Administrative Services – Finance Department performs many tasks that includes a) coordination of the annual budget process that is properly noticed, accurate and complete; b) preparation of five-year forecasts for key funds, including the General Fund; c) establishment of policies and procedures that ensure resources are utilized according to the approved budget; and d) all increases to the budget are reviewed and approved by the City Council.

Exceptional Customer Service

The Administrative Services – Finance Department is committed to providing its residents with extraordinary customer services centered on the principles of speed, quality, and customer satisfaction through the delivery of flawless and seamless services to every customer served. As the Administrative Services - Finance Department is a central service department; our primary customers are other City Departments. To that end, we are committed to providing the highest level of service to our fellow employees. This includes assisting on Council items that have a fiscal impact, performing research, resolving budget issues, processing accurate payroll each and every time, and assisting with the procurement of goods and services. Also, we are committed to providing a high level of customer service to our residents. This includes answering questions and responding to public records requests.

Informed & Engaged Community

The Administrative Services – Finance Department continually works to ensure that Generally Accepted Accounting Standards (GAAS) are maintained and upheld. As such, Accounting procedures are revised as necessary. Further, the annual Adopted Budget Document and the Consolidated Annual Financial Report (CAFR) are posted on the City's website to provide additional opportunities for the community to be more informed of the City's financial status. In addition, the City's financial system provides timely and complete financial information directly to the departments. This in turn will help departments provide better service and information to residents and visitors to the City.

**CITY OF GLENDALE
SUMMARY OF APPROPRIATIONS
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT***
FOR THE YEARS ENDING JUNE 30**

| | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Purchasing (101-162) | \$ 399,607 | \$ 376,188 | \$ 376,188 | \$ 510,049 |
| Administration (101-164) | 1,193,585 | 1,205,073 | 1,205,073 | 1,172,522 |
| Accounts Payable (101-165) | 313,338 | 269,234 | 269,234 | 308,083 |
| Budget (101-166) | 759,508 | 978,745 | 978,745 | 1,116,657 |
| Accounting (101-167) | 1,140,498 | 1,199,274 | 1,199,274 | 1,177,118 |
| Utility Support (101-168)** | - | 541,663 | 541,663 | 688,238 |
| Payroll (101-169) | 478,444 | 491,310 | 491,310 | 517,130 |
| Total General Fund | \$ 4,284,980 | \$ 5,061,487 | \$ 5,061,487 | \$ 5,489,797 |
| Department Grand Total | \$ 4,284,980 | \$ 5,061,487 | \$ 5,061,487 | \$ 5,489,797 |

Notes:

* Adjusted for Balancing Strategies

** Utility Support provides financial support to Glendale Water & Power (GWP). This function was part of GWP's budget through FY 2011-12. Effective in FY 2012-13, Utility Support function moved out of GWP to be included in Finance's budget. The service costs will then be allocated out to GWP through the Citywide Cost Allocation Plan.

*** Beginning in the FY 2013-14 Budget Book, historical and current budget for Fund 612 is being reported in the City Attorney's department.

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - PURCHASING
101-162**

| | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------|---------------------|--------------------|--------------------|
| Salaries & Benefits | | | | |
| 41100 Salaries | \$ 287,706 | \$ 227,218 | \$ 227,218 | \$ 342,888 |
| 41200 Overtime | 657 | - | - | - |
| 41300 Hourly wages | 1,131 | - | - | - |
| Various Benefits | 42,317 | 33,446 | 33,446 | 76,093 |
| 42700, 42702 PERS Retirement | 45,055 | 35,734 | 35,734 | 55,490 |
| 42701 PERS cost sharing | (5,666) | (4,994) | (4,994) | (6,796) |
| Salaries & Benefits Total | \$ 371,200 | \$ 291,404 | \$ 291,404 | \$ 467,675 |
| Maintenance & Operation | | | | |
| 43110 Contractual services | \$ 905 | \$ 45,000 | \$ 45,000 | \$ - |
| 44120 Repairs to office equip | 20 | 100 | 100 | - |
| 44352 ISD service charge | 18,327 | 24,886 | 24,886 | 23,562 |
| 44450 Postage | 1,365 | 1,080 | 1,080 | 1,100 |
| 44550 Travel | - | 1,000 | 1,000 | 1,000 |
| 44650 Training | - | 1,000 | 1,000 | 1,000 |
| 44750 Liability | 5,046 | 6,823 | 6,823 | 12,412 |
| 44751 Insurance/surety bond premium | 627 | 1,560 | 1,560 | - |
| 44800 Membership and dues | 790 | 900 | 900 | 900 |
| 45050 Periodicals & newspapers | - | 35 | 35 | - |
| 45150 Furniture & equipment | 267 | 100 | 100 | 100 |
| 45250 Office supplies | 693 | 1,200 | 1,200 | 1,200 |
| 45350 General supplies | 367 | - | - | - |
| 46900 Business meetings | - | 100 | 100 | 100 |
| 47000 Miscellaneous | - | 1,000 | 1,000 | 1,000 |
| Maintenance & Operation Total | \$ 28,407 | \$ 84,784 | \$ 84,784 | \$ 42,374 |
| TOTAL | \$ 399,607 | \$ 376,188 | \$ 376,188 | \$ 510,049 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - ADMINISTRATION
101-164**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ 256,888 | \$ 239,376 | \$ 239,376 | \$ 240,948 |
| 41200 | Overtime | 303 | - | - | - |
| 41300 | Hourly wages | 42,951 | 15,873 | 15,873 | 21,216 |
| Various | Benefits | 85,336 | 79,700 | 79,700 | 81,593 |
| 42700, 42702 | PERS Retirement | 46,955 | 40,341 | 40,341 | 42,426 |
| 42701 | PERS cost sharing | (8,012) | (7,439) | (7,439) | (7,547) |
| Salaries & Benefits Total | | \$ 424,421 | \$ 367,851 | \$ 367,851 | \$ 378,636 |
| Maintenance & Operation | | | | | |
| 43110 | Contractual services | \$ 69,700 | \$ 126,600 | \$ 126,600 | \$ 20,000 |
| 44120 | Repairs to office equip | 20 | 200 | 200 | 200 |
| 44352 | ISD service charge | 680,363 | 686,387 | 686,387 | 748,571 |
| 44550 | Travel | 844 | 2,000 | 2,000 | 2,000 |
| 44650 | Training | 1,496 | 2,000 | 2,000 | 2,000 |
| 44750 | Liability | 5,253 | 7,328 | 7,328 | 9,490 |
| 44751 | Insurance/surety bond premium | 979 | 1,082 | 1,082 | - |
| 44760 | Regulatory | 207 | - | - | - |
| 44800 | Membership and dues | 110 | 675 | 675 | 675 |
| 45050 | Periodicals & newspapers | - | 100 | 100 | 100 |
| 45100 | Books | 150 | 200 | 200 | 200 |
| 45150 | Furniture & equipment | 3,889 | 900 | 900 | 900 |
| 45170 | Computer hardware | 573 | - | - | - |
| 45250 | Office supplies | 3,408 | 7,000 | 7,000 | 7,000 |
| 45350 | General supplies | - | 1,000 | 1,000 | 1,000 |
| 45400 | Reports & publications | - | 250 | 250 | 250 |
| 46900 | Business meetings | 1,971 | 1,000 | 1,000 | 1,000 |
| 47000 | Miscellaneous | 201 | 500 | 500 | 500 |
| Maintenance & Operation Total | | \$ 769,164 | \$ 837,222 | \$ 837,222 | \$ 793,886 |
| TOTAL | | \$ 1,193,585 | \$ 1,205,073 | \$ 1,205,073 | \$ 1,172,522 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - ACCOUNTS PAYABLE
101-165**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ 185,796 | \$ 144,954 | \$ 144,954 | \$ 160,080 |
| 41200 | Overtime | (45) | - | - | - |
| Various | Benefits | 46,828 | 41,779 | 41,779 | 51,267 |
| 42700, 42702 | PERS Retirement | 29,096 | 22,796 | 22,796 | 25,906 |
| 42701 | PERS cost sharing | (3,749) | (3,232) | (3,232) | (3,583) |
| Salaries & Benefits Total | | \$ 257,926 | \$ 206,297 | \$ 206,297 | \$ 233,670 |
| Maintenance & Operation | | | | | |
| 43110 | Contractual services | \$ 25,825 | \$ 26,000 | \$ 26,000 | \$ 36,000 |
| 44352 | ISD service charge | 12,451 | 19,201 | 19,201 | 19,223 |
| 44450 | Postage | 5,951 | 7,500 | 7,500 | 7,500 |
| 44750 | Liability | 3,251 | 3,985 | 3,985 | 5,795 |
| 44751 | Insurance/surety bond premium | 463 | 856 | 856 | - |
| 44800 | Membership and dues | 1,390 | 695 | 695 | 695 |
| 45150 | Furniture & equipment | 121 | - | - | 500 |
| 45250 | Office supplies | 3,137 | 2,000 | 2,000 | 2,000 |
| 45350 | General supplies | 1,623 | 2,000 | 2,000 | 2,000 |
| 46900 | Business meetings | - | 200 | 200 | 200 |
| 47000 | Miscellaneous | 1,200 | 500 | 500 | 500 |
| Maintenance & Operation Total | | \$ 55,412 | \$ 62,937 | \$ 62,937 | \$ 74,413 |
| TOTAL | | \$ 313,338 | \$ 269,234 | \$ 269,234 | \$ 308,083 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - BUDGET
101-166**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ 506,816 | \$ 584,931 | \$ 584,931 | \$ 647,532 |
| 41200 | Overtime | 256 | - | - | 10,000 |
| Various | Benefits | 103,184 | 125,152 | 125,152 | 152,807 |
| 42700, 42702 | PERS Retirement | 79,367 | 91,991 | 91,991 | 104,790 |
| 42701 | PERS cost sharing | (13,046) | (14,747) | (14,747) | (16,042) |
| Salaries & Benefits Total | | \$ 676,578 | \$ 787,327 | \$ 787,327 | \$ 899,087 |
| Maintenance & Operation | | | | | |
| 43110 | Contractual services | \$ 46,940 | \$ 134,720 | \$ 134,720 | \$ 145,000 |
| 44352 | ISD service charge | 14,887 | 29,253 | 29,253 | 41,330 |
| 44450 | Postage | 7 | - | - | - |
| 44550 | Travel | 418 | 450 | 450 | 450 |
| 44650 | Training | 1,438 | 3,700 | 3,700 | 3,700 |
| 44750 | Liability | 8,874 | 17,133 | 17,133 | 23,440 |
| 44751 | Insurance/surety bond premium | 652 | 2,512 | 2,512 | - |
| 44800 | Membership and dues | 562 | 1,900 | 1,900 | 1,900 |
| 45100 | Books | 505 | 100 | 100 | 100 |
| 45150 | Furniture & equipment | 5,905 | - | - | - |
| 45170 | Computer hardware | 47 | - | - | - |
| 45250 | Office supplies | 431 | 500 | 500 | 500 |
| 45350 | General supplies | - | 700 | 700 | 700 |
| 45450 | Printing and graphics | 1,537 | - | - | - |
| 46900 | Business meetings | - | 150 | 150 | 150 |
| 47000 | Miscellaneous | 728 | 300 | 300 | 300 |
| Maintenance & Operation Total | | \$ 82,930 | \$ 191,418 | \$ 191,418 | \$ 217,570 |
| TOTAL | | \$ 759,508 | \$ 978,745 | \$ 978,745 | \$ 1,116,657 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - ACCOUNTING
101-167**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ 668,341 | \$ 679,206 | \$ 679,206 | \$ 655,200 |
| 41200 | Overtime | 622 | - | - | 2,000 |
| Various | Benefits | 148,954 | 167,701 | 167,701 | 153,422 |
| 42700, 42702 | PERS Retirement | 104,662 | 106,817 | 106,817 | 106,031 |
| 42701 | PERS cost sharing | (14,499) | (15,462) | (15,462) | (15,102) |
| Salaries & Benefits Total | | \$ 908,080 | \$ 938,262 | \$ 938,262 | \$ 901,551 |
| Maintenance & Operation | | | | | |
| 43110 | Contractual services | \$ 169,769 | \$ 175,720 | \$ 175,720 | \$ 188,720 |
| 44120 | Repairs to office equip | 20 | - | - | - |
| 44352 | ISD service charge | 33,670 | 44,206 | 44,206 | 41,455 |
| 44450 | Postage | 4,860 | 1,000 | 1,000 | 4,500 |
| 44550 | Travel | 372 | 500 | 500 | 500 |
| 44650 | Training | 4,707 | 8,000 | 8,000 | 8,000 |
| 44700 | Computer software | - | 1,000 | 1,000 | - |
| 44750 | Liability | 11,690 | 19,877 | 19,877 | 23,792 |
| 44751 | Insurance/surety bond premium | 1,183 | 3,109 | 3,109 | - |
| 44800 | Membership and dues | 110 | 500 | 500 | 500 |
| 45100 | Books | 679 | 2,000 | 2,000 | 2,000 |
| 45170 | Computer hardware | - | 1,000 | 1,000 | - |
| 45250 | Office supplies | 2,055 | 1,000 | 1,000 | 3,000 |
| 45350 | General supplies | 675 | 500 | 500 | 500 |
| 45400 | Reports & publications | 1,390 | 1,500 | 1,500 | 1,500 |
| 46900 | Business meetings | - | 600 | 600 | - |
| 47000 | Miscellaneous | 1,238 | 500 | 500 | 1,100 |
| Maintenance & Operation Total | | \$ 232,418 | \$ 261,012 | \$ 261,012 | \$ 275,567 |
| TOTAL | | \$ 1,140,498 | \$ 1,199,274 | \$ 1,199,274 | \$ 1,177,118 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - UTILITY SUPPORT**
101-168**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|---------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ - | \$ 373,264 | \$ 373,264 | \$ 455,259 |
| Various | Benefits | - | 99,048 | 99,048 | 131,776 |
| 42700, 42702 | PERS Retirement | - | 58,704 | 58,704 | 73,675 |
| 42701 | PERS cost sharing | - | (11,199) | (11,199) | (13,659) |
| Salaries & Benefits Total | | \$ - | \$ 519,817 | \$ 519,817 | \$ 647,051 |
| Maintenance & Operation | | | | | |
| 44352 | ISD service charge | \$ - | \$ - | \$ - | \$ 8,857 |
| 44550 | Travel | - | 8,000 | 8,000 | 10,800 |
| 44650 | Training | - | 2,000 | 2,000 | 2,100 |
| 44750 | Liability | - | 10,846 | 10,846 | 16,480 |
| 44800 | Membership and dues | - | 1,000 | 1,000 | 850 |
| 45100 | Books | - | - | - | 1,200 |
| 45250 | Office supplies | - | - | - | 900 |
| Maintenance & Operation Total | | \$ - | \$ 21,846 | \$ 21,846 | \$ 41,187 |
| TOTAL | | \$ - | \$ 541,663 | \$ 541,663 | \$ 688,238 |

Notes:

* Adjusted for Balancing Strategies

** Utility Support provides financial support to Glendale Water & Power (GWP). This function was part of GWP's budget through FY 2011-12. Effective in FY 2012-13, Utility Support moved out of GWP to be included in Finance's budget. The service costs will then be allocated out to GWP through the Citywide Cost Allocation Plan.

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
GENERAL FUND - PAYROLL
101-169**

| | | Actual 2011-12 | Adopted 2012-13* | Revised 2012-13 | Adopted 2013-14 |
|--|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Salaries & Benefits | | | | | |
| 41100 | Salaries | \$ 290,051 | \$ 275,765 | \$ 275,765 | \$ 288,208 |
| 41200 | Overtime | 4,807 | - | - | - |
| 41300 | Hourly wages | - | - | - | 19,500 |
| Various | Benefits | 84,227 | 91,558 | 91,558 | 79,488 |
| 42700, 42702 | PERS Retirement | 45,342 | 43,369 | 43,369 | 46,640 |
| 42701 | PERS cost sharing | (5,587) | (5,564) | (5,564) | (5,750) |
| Salaries & Benefits Total | | \$ 418,840 | \$ 405,128 | \$ 405,128 | \$ 428,086 |
| Maintenance & Operation | | | | | |
| 43110 | Contractual services | \$ 32,063 | \$ 29,400 | \$ 29,400 | \$ 29,400 |
| 44120 | Repairs to office equip | - | 1,000 | 1,000 | 1,000 |
| 44352 | ISD service charge | 16,192 | 21,945 | 21,945 | 23,004 |
| 44450 | Postage | 1,231 | 2,000 | 2,000 | 2,000 |
| 44650 | Training | 575 | 500 | 500 | 500 |
| 44750 | Liability | 5,160 | 7,991 | 7,991 | 11,140 |
| 44751 | Insurance/surety bond premium | 533 | 1,346 | 1,346 | - |
| 44800 | Membership and dues | 2,350 | 2,000 | 2,000 | 2,000 |
| 45250 | Office supplies | 235 | 12,000 | 12,000 | 12,000 |
| 45350 | General supplies | 1,239 | 7,000 | 7,000 | 7,000 |
| 46900 | Business meetings | - | 500 | 500 | 500 |
| 47000 | Miscellaneous | 27 | 500 | 500 | 500 |
| Maintenance & Operation Total | | \$ 59,604 | \$ 86,182 | \$ 86,182 | \$ 89,044 |
| TOTAL | | \$ 478,444 | \$ 491,310 | \$ 491,310 | \$ 517,130 |

Note:

* Adjusted for Balancing Strategies

**CITY OF GLENDALE
ADMINISTRATIVE SERVICES - FINANCE DEPARTMENT
PERSONNEL CLASSIFICATION DETAIL**

| Classification | Actual 2011-12 | Adopted Budget 2012-13* | Revised Budget 2012-13 | Adopted Budget 2013-14 |
|---|---------------------|-------------------------------|------------------------------|------------------------------|
| <u>Salaried Positions</u> | | | | |
| Accountant I | 1.15 | 1.15 | 1.15 | 2.15 |
| Accountant II | 2.50 | 2.50 | 2.50 | 2.50 |
| Accounting Services Specialist | 2.50 | 1.50 | 1.00 | 1.00 |
| Accounting Supervisor | 2.20 | 2.20 | 2.20 | 2.20 |
| Accounts Payable Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Analyst | - | 2.00 | 2.00 | 2.00 |
| Administrative Associate | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Associate | 2.00 | 2.00 | 1.95 | 2.95 |
| Buyer | 2.00 | - | - | 1.00 |
| Collection Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Finance | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Analyst | - | 1.00 | 1.00 | 1.00 |
| Finance Administrator | 1.95 | 2.95 | 2.95 | 2.95 |
| Office Services Supervisor | 1.00 | 1.00 | - | 1.00 |
| Office Services Supervisor (Steno) | - | - | 1.00 | 1.00 |
| Payroll Specialist I | 1.00 | 1.00 | - | - |
| Payroll Specialist II | 3.00 | 3.00 | 2.00 | 3.00 |
| Payroll Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Revenue Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Sr. Accounting Services Specialist | 1.00 | 1.00 | 3.00 | 2.00 |
| Sr. Accounting Technician (Confid.) | - | - | 0.50 | 0.50 |
| Sr. Budget Analyst | 1.75 | 1.75 | 1.80 | 1.80 |
| Sr. Buyer | 1.00 | 1.00 | 1.00 | 1.00 |
| Sr. Office Services Specialist | 1.00 | - | - | - |
| Total Salaried Positions | <u>31.05</u> | <u>31.05</u> | <u>31.05</u> | <u>35.05</u> |
| <u>Hourly Positions</u> | | | | |
| Customer Service Representative | 0.60 | - | - | - |
| Hourly City Worker | 0.30 | 0.75 | 0.75 | 0.85 |
| Total Hourly Positions | <u>0.90</u> | <u>0.75</u> | <u>0.75</u> | <u>0.85</u> |
| Administrative Services - Finance Total | <u><u>31.95</u></u> | <u><u>31.80</u></u> | <u><u>31.80</u></u> | <u><u>35.90</u></u> |

Notes:

* Adjusted for Balancing Strategies

** Indicates number of positions corresponding to the stated Full-Time Equivalence (FTE)

*** Effective in FY 2012-13, Utility Support function moved out of GWP to be included in the Finance's budget. The service costs will then be allocated out to GWP through the Citywide Cost Allocation Plan.

**** In FY 2012-13, Utility Support function moved out of GWP to be included in the Finance's budget. The service costs will then be allocated out to GWP through the Citywide Cost Allocation Plan.