

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

EXHIBIT 1
RESOLUTION NO. 2021 -
A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF
THE CITY OF HALLANDALE BEACH, FLORIDA ADOPTING THE
2021-22 CENTRAL SERVICES FULL COST ALLOCATION PLAN
(FCAP); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the National Advisory Council on State and Local Budgeting (NACSLB) and the Government Finance Officers Association (GFOA) acknowledge the importance of measuring the cost of government services, recommend that governments calculate the full cost of the different services they provide, and encourage governments to allocate their indirect costs to departments and programs receiving support services in connection with an annual Full Cost Allocation Plan (FCAP); and

WHEREAS, in addition to recovering costs incurred by the General Fund, the FCAP can also be used as an internal analytical tool through which the City can apportion costs providing either broad or specific benefits to individual departments and programs within its organization, and can be used as an analytical tool in a wide range of financial decision-making situations, including in connection with Enterprise Fund Accounting and User Fees; and

WHEREAS, the City has completed an update to its Fiscal Year 2021-22 (FY2022) FCAP, used to identify the costs incurred by the General Fund in providing administrative support services to other City funds; and

WHEREAS, adopting the FY2022 FCAP will provide the City an updated basis to allocate costs from central service departments to other funds and, if fully implemented, the updated cost allocation plan will increase interfund charges to the General Fund by \$545,007 as compared to the FY2020 FCAP; and

