1	EXHIBIT 1		
2	RESOLUTION NO. 2021 -		
3	A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF		
4	THE CITY OF HALLANDALE BEACH, FLORIDA ADOPTING THE		
5 6	2021-22 CENTRAL SERVICES FULL COST ALLOCATION PLAN (FCAP); AND PROVIDING AN EFFECTIVE DATE.		
7			
8	WHEREAS, the National Advisory Council on State and Local Budgeting		
9	(NACSLB) and the Government Finance Officers Association (GFOA)		
10	acknowledge the importance of measuring the cost of government services		
11	recommend that governments calculate the full cost of the different services they		
12	provide, and encourage governments to allocate their indirect costs to departments		
13	and programs receiving support services in connection with an annual Full Cost		
14	Allocation Plan (FCAP); and		
15			
16	WHEREAS, in addition to recovering costs incurred by the General Fund		
17	the FCAP can also be used as an internal analytical tool through which the City		
18	can apportion costs providing either broad or specific benefits to individua		
19	departments and programs within its organization, and can be used as ar		
20	analytical tool in a wide range of financial decision-making situations, including ir		
21	connection with Enterprise Fund Accounting and User Fees; and		
22			
23	WHEREAS, the City has completed an update to its Fiscal Year 2021-22		
24	(FY2022) FCAP, used to identify the costs incurred by the General Fund in		
25	providing administrative support services to other City funds; and		
26			
27	WHEREAS, adopting the FY2022 FCAP will provide the City an updated		
28	basis to allocate costs from central service departments to other funds and, if fully		
29	implemented, the updated cost allocation plan will increase interfund charges to		
30	the General Fund by \$545,007 as compared to the FY2020 FCAP; and		

FILE NO. 21-429 1 RES. NO: 2021 -

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32	WHEREAS, City Start has reviewed the Plan's allocation methodology and		
33	recommends that the Mayor and City Commission adopt the Fiscal Year 2021-22		
34	(FY2022) Central Services Full Cost Allocation Plan.		
35			
36	NOW, THEREFORE, BE IT RESOLVED	BY THE MAYOR AND THE CITY	
37	COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA:		
38			
39	SECTION 1. The foregoing "Whereas" clauses are incorporated herein.		
40			
41	SECTION 2. The Mayor and City Commission hereby adopt the Fiscal Yea		
42	2021-22 (FY2022) Central Services Full Cost Allocation Plan, and authorize the		
43	City Manager to execute all related documents.		
44			
45	SECTION 3. Effective Date. This Resolution shall take effect immediately		
46	upon its passage and adoption.		
47			
48	APPROVED AND ADOPTED this	day of,	
49	202		
50			
51 52		JOY F. COOPER	
53		MAYOR	
54	SPONSORED BY:		
55	ATTEST:		
56			
57 58	JENORGEN GUILLEN, CITY CLERK	_	
59			
60 61	APPROVED AS TO LEGAL SUFFICIENCY		
62	AND FORM		
63			
64 65			
65 66	JENNIFER MERINO	_	
67	CITY ATTORNEY		

FILE NO. 21-429 2 RES. NO: 2021 -