

**EXHIBIT 1
RESOLUTION NO. 2025-**

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF
THE CITY OF HALLANDALE BEACH, FLORIDA, ADOPTING
THE FY 2024 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 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 2023-24 (FY 2024) FCAP, used to identify the costs incurred by the General Fund in providing administrative support services to other City funds; and

WHEREAS, adopting the FY 2024 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 \$572,454 as compared to the FY2022 FCAP; and

WHEREAS, City Staff has reviewed the Plan's allocation methodology and recommends that the Mayor and City Commission adopt the Fiscal Year 2023-24 (FY2024) Central Services Full Cost Allocation Plan.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION
OF THE CITY OF HALLANDALE BEACH, FLORIDA:**

SECTION 1. The foregoing "Whereas" clauses are incorporated herein.

SECTION 2. The Mayor and City Commission hereby adopt the Fiscal Year 2023-24 (FY2024) Central Services Full Cost Allocation Plan, and authorize the City Manager to execute all related documents.

SECTION 3. This Resolution shall take effect immediately upon its passage and adoption.

APPROVED AND ADOPTED this 29th day of September, 2025.

JOY F. COOPER
MAYOR

ATTEST:

JENORGEN GUILLEN, CMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY
FORM

JENNIFER MERINO
CITY ATTORNEY