

Golden Isles Safe Neighborhood District Performance Review

Prepared for:
**The Florida Legislature's
Office of Program Policy Analysis
and Government Accountability
(OPPAGA)**

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Table of Contents

Executive Summary.....	1
I. Background.....	2
I.A: District Description.....	2
I.B: Creation and Governance	4
I.C: Programs and Activities	5
I.D: Intergovernmental Interactions.....	5
I.E: Resources for Fiscal Year 2023-2024	6
II. Findings	7
II.A: Service Delivery	7
II.B: Resource Management	10
II.C: Performance Management	14
III. Recommendations	17
IV. District Response	19

List of Tables

Table 1: GISND Resources for FY24	6
Table 2: GISND Governing Body Meetings	9
Table 3: GISND Annual Revenues	10
Table 4: GISND Annual Expenditures	12
Table 5: GISND Contracted Services.....	12
Table 6: Recommendations.....	17

List of Figures

Figure 1: GISND Service Area	3
Figure 2: GISND Board of Directors Terms.....	4
Figure 3: GISND Advisory Council Terms	5
Figure 4: GISND Annual Revenues	11
Figure 5: GISND Annual Expenditures	12
Figure 6: Revenues vs. Expenditures	13

Executive Summary

Section [189.0695\(3\)\(c\)](#), *Florida Statutes*, requires the Florida Legislature’s Office of Program Policy Analysis and Governmental Accountability (“OPPAGA”) to conduct performance reviews of the 21 neighborhood improvement districts located throughout the state. OPPAGA engaged Mauldin & Jenkins (“M&J”) to perform the reviews. For each district, M&J identified relevant background information, including the governance structure and the purpose for which each district was created. Through fieldwork and analysis of available documentation, M&J reached findings related to each district’s programs and activities, resource management, and performance management, as well as recommendations for remedying adverse findings.

The Golden Isles Safe Neighborhood District (“District”) is a dependent special district of the City of Hallandale Beach (“Hallandale Beach” or “City”), located on a set of finger islands along the Intracoastal Waterway. Through multiple interviews with City staff who provide administrative and programmatic support to the District, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of Hallandale Beach created the Golden Isles Safe Neighborhood District on August 22, 1989, for the purpose of providing community policing, environmental design, and environmental security initiatives to enhance neighborhood safety.
- The District is governed by a Board of Directors (comprised of the Hallandale Beach Mayor and City Commission) with support from an Advisory Council (comprised of residents of the District). The Advisory Council meets frequently, with the Board of Directors meeting several times a year to conduct business.
- The District conducts programs and activities related to neighborhood security, infrastructure improvements, and capital programs within the service area. The services are provided through the Hallandale Beach Police Department, support from other City departments, and a private security service vendor.
- The District generates its annual revenues through an ad valorem tax on real and tangible personal property within the District, as well as through interest and investments.
- The Hallandale Beach Police Department assigns a liaison for the District who provides administrative support as needed. Other City employees support the District and its activities. While the District does not own any facilities, vehicles, or major equipment, the District funds maintenance and upgrades for the City-owned security equipment, including security cameras, license plate readers, and a guardhouse.
- The District’s activities are guided by a strategic plan and master vision plan, along with high-level goals and objectives.

I. Background

Pursuant to s. [189.0695\(3\)\(c\)](#), *Florida Statutes*, the Florida Legislature’s Office of Program Policy Analysis and Government Accountability engaged Mauldin & Jenkins (“M&J”) to conduct performance reviews of the State’s 21 neighborhood improvement districts. This report details the results of M&J’s performance review of the Golden Isles Safe Neighborhood District (“GISND” or “District”), a dependent district of the City of Hallandale Beach (“Hallandale Beach” or “City”). The review period examined the District’s activities from October 1, 2021, through April 30, 2025.

I.A: District Description

Purpose

Chapter [163, Part IV](#) of the *Florida Statutes* establishes the framework for neighborhood improvement districts (also known as safe neighborhood improvement districts) within the State of Florida. The chapter defines the processes for the creation, governance, and dissolution of districts; the roles and responsibilities of district boards and advisory councils; the oversight authority of local governing bodies; and the intended purpose of these districts. The District’s statutory purpose, per s. [163.502](#), *Florida Statutes*, is “to guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods; to promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers; to establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments; to prevent overcrowding and congestion; to improve or redirect automobile traffic and provide pedestrian safety; to reduce crime rates and the opportunities for the commission of crime; and to provide improvements in neighborhoods so they are defensible against crime.”

Ordinance No. [89-24](#), which created the District (as discussed in section I.B: Creation and Governance of this report), aligned the District’s intended purpose with the purpose statement in s. [163.502](#), *Florida Statutes*.

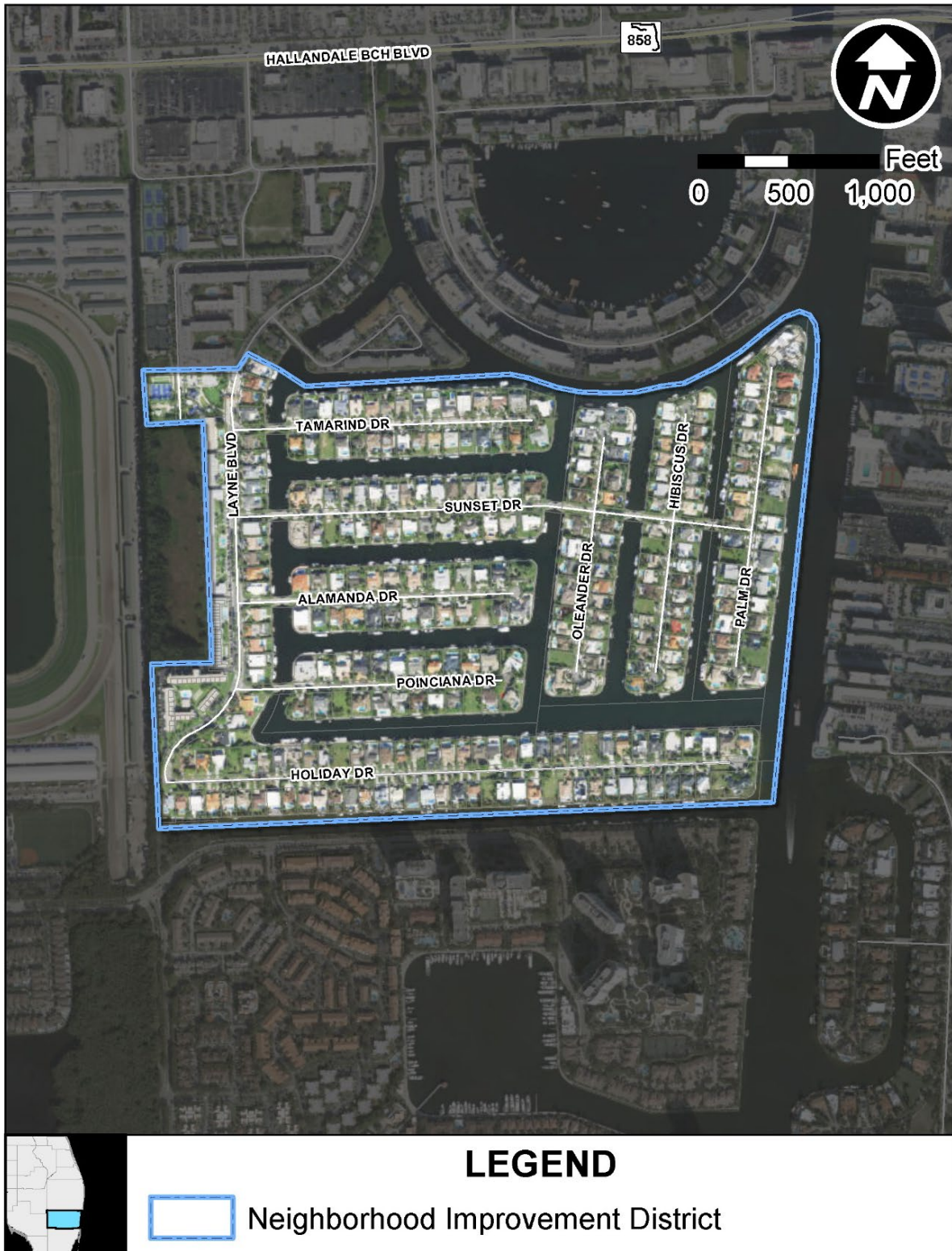
According to the District’s Safe Neighborhood Improvement Plan, the District aims “to provide a safe and secure environment for residents of GISND through community policing, environmental design, and environmental security.”

Service Area

The District is located in the City of Hallandale Beach and encompasses approximately 340 acres of finger islands surrounded by canals extending from the Intracoastal Waterway. The District has one entrance, which is gated, though it allows for public access as the District’s roadways are all public. Figure 1 is a map of the District’s service area.¹

¹ According to the Florida Department of Commerce’s special district profile for GISND, the District’s registered address is 400 South Federal Highway, Hallandale Beach, Florida 33009.

Figure 1: GISND Service Area



Source: City Ordinance No. [89-24](#)

District Characteristics

The District is entirely residential, comprising 340 single-family residences, four condominium and co-op apartment buildings, and Golden Isles Park, which is managed by the City.

I.B: Creation and Governance

The City of Hallandale Beach created the Golden Isles Safe Neighborhood District on August 22, 1989, through City Ordinance No. [89-24](#), which was not codified in the *Code of Ordinances, City of Hallandale Beach, Florida*. The District was organized as a local government neighborhood improvement district under s. [163.506, Florida Statutes](#).

The Hallandale Beach Mayor and City Commission serve as the District's Board of Directors. As of April 30, 2025, all five Director positions were filled. There were no vacancies on the Board of Directors during the review period (October 1, 2021, through April 30, 2025). Figure 2 shows the terms of the District's Directors during the review period.

Figure 2: GISND Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ²
Chair	Joy Cooper														
1	Mike Butler														
2	Sabrina Javellana					Joy D. Adams									
3	Anabelle Lima-Taub														
4	Michele Lazarow														

Each fiscal year ("FY") starts on October 1 and ends on September 30

Source: Hallandale Beach City Commission meeting records

City Ordinance No. [89-24](#) established an Advisory Council for the District. City Resolution No. [89-30](#) (November 7, 1989) appointed the initial Advisory Council and established responsibilities for the Advisory Council. Resolution No. [89-30](#) was amended by City Resolution Nos. [2006-04](#) (January 3, 2006), [2011-25](#) (November 16, 2011), [2018-27 GISND](#) (April 4, 2018), and [2021-001 GISND](#) (January 6, 2021), and City Ordinance No. [2025-007](#) (April 9, 2025). The amendments changed the number of Council Members, the method for appointments, and requirements for appointment. As of April 30, 2025, the method of appointment is that Board of Directors appoints the Advisory Council Members, each of whom must be a resident of the District. Each Director appoints one Council Member, with the final two Council Members chosen by the Board of Directors as at-large members. As of April 30, 2025, the number of Council Member positions was set at seven, all of which were filled. Seat 2 was vacant at the start of the review period through February 2022. Figure 3 shows the terms of the District's Advisory Council Members during the review period.

² FY25 Q3 through April 30, 2025

Figure 3: GISND Advisory Council Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
1	Susan Lewis														
2			Regina Zinguer												
3	Brad Weitz														
4	Faith Fehr														
5	Richard Levinson														
6	Daniel Kattan														
7	Martin Hariton														

Each fiscal year ("FY") starts on October 1 and ends on September 30

Source: Advisory Council meeting records, Board of Directors meeting records

I.C: Programs and Activities

The following is a list of programs and activities conducted by the District during the review period (October 1, 2021, through April 30, 2025), along with a brief description of each program or activity. The District's programs and activities are further described in section II.A: Service Delivery of this report.

- **Neighborhood Security** – The District provided various public safety initiatives through a third-party service and in conjunction with the Hallandale Beach Police Department.
- **Infrastructure Maintenance and Capital Projects** – The District coordinated maintenance and improvements in the District to provide enhanced safety for pedestrians and motorists.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities that the District interacted with during the review period (October 1, 2021, through April 30, 2025).

The City of Hallandale Beach

GISND is a dependent special district of Hallandale Beach, meeting the definition of a dependent district established by s. 189.012, *Florida Statutes*. The Mayor and City Commission serve as the Board of Directors for the District, appoint the members of the Advisory Council, and maintain the authority to remove Advisory Council members if necessary. GISND is also a component unit of the City, as determined by generally accepted accounting principles, meaning the District submits the annual budget and tax levy adopted by the Advisory Council to the City's Budget Department, which incorporates the District's budget into the City's overall annual budget.⁴ The City Commission provides final approval and adoption of the District's annual budget and the District's annual tax levy.

³ FY25 Q3 through April 30, 2025

⁴ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible. Because the Hallandale Beach City Commission has influence over GISND's finances, the District is considered a component unit of the City for accounting purposes.

Various City departments support the District and its conduct of activities. The Budget, Finance, and Procurement Departments conduct various financial processes on the District’s behalf, including accounts payable, contract management, and the procurement of goods and services. The Public Works and Sustainable Development Departments coordinate infrastructure improvements and maintenance with the District, oftentimes using the Advisory Council as a means to collect feedback from residents. The Hallandale Beach Police Department partners with the District to implement public safety initiatives within the service area and provides crime statistic reports to the Advisory Council at meetings. The Police Department appoints a liaison to the District who provides administrative support. A Police Department captain also provides operational support to the District.

I.E: Resources for Fiscal Year 2023-2024

Table 1 quantifies and describes the District’s resources for Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as “FY24”). The table includes both the resources owned or rented by the District and the resources provided to the District as in-kind contributions or through the City’s cost allocation plan.

Table 1: GISND Resources for FY24

Resource Item	FY24 Amount
Millage Rate	1.0934
Revenues	\$587,031
Expenditures	\$590,984
Long-term Debt	\$0
Staff	1 liaison employed by the Hallandale Beach Police Department
Vehicles	None
Equipment	Entrance gates, security cameras, license plate reader, guardhouse
Facilities	Advisory Council meetings were held at the City-owned Cultural Community Center

Source: Hallandale Beach audit reports, general ledger reports, Advisory Council meeting records

II. Findings

The Findings section summarizes the analyses performed and the associated conclusions derived from M&J's analysis of the District's operations. The analysis and findings are divided into the following three subject categories:

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

The following subsection identifies the programs and activities that the District conducted during the review period (October 1, 2021, through April 30, 2025).

Neighborhood Security

The District coordinates various public safety and neighborhood security initiatives in partnership with the Hallandale Beach Police Department. The District entranceway is gated with one lane used by residents who have radio frequency identification tags, and a second lane used by visitors who can access the District through the use of a call box. License plate readers located on both the inbound and outbound lanes, as well as security cameras located throughout the service area, connect to the Police Department, allowing for more timely responses and real-time data collection for investigations.

In addition to the gates, the District maintains a guardhouse that is owned by the City. The District funds maintenance and upgrades on the security gates and guardhouse through the City's Public Works Department or private vendors. The District contracts with a third-party security vendor to provide unarmed security guards to staff the guardhouse and conduct roving patrols.

The District pays off-duty police officers to provide additional security from 8:00 p.m. to 4:00 a.m., as available. Off-duty police officers park their marked vehicles along the entranceway beyond the gates to provide deterrence, as well as conduct periodic patrols of the service area, with the ability to dispatch additional units if needed. These patrols are intended to address concerns of crime and unauthorized access, deter criminal activity, enhance incident response, and provide a feeling of security to residents.

Infrastructure Maintenance and Capital Projects

The District commissioned the development of a Vision Plan for the service area, which was intended to recommend roadway and infrastructure revisions in order to provide enhanced security to both pedestrians and motorists. Improvements included both traffic calming initiatives and pedestrian safety initiatives, such as roadway reconfigurations to discourage speeding, improved road conditions, and more evident pedestrian road crossings. After the Board of Directors approved the Vision Plan in 2023, the City issued a request for proposals on behalf of the District for the design of Phase 1 improvements to include both reconfigurations of roadways and a rebuild of the guardhouse. In interviews with M&J, City staff stated that construction of the implementations would

require several years of the City collecting a special assessment from District residents. The City would collect the special assessment and record the revenues as City funds, separate from the District and its revenue generation. As of the end of the review period (April 30, 2025), the City did not have plans to imminently make and collect the special assessment, according to City staff.

The District also oversaw the maintenance of infrastructure and amenities throughout the service area during the review period. Infrastructure maintenance included upgrades to the District's streetlights and repairs to the roadways that had deteriorated. While some infrastructure maintenance was funded by the District, other maintenance was funded and conducted by the City, which used the District as a consultative body that could speak on behalf of the residents. Maintenance funded by the District included repairs and upgrades for the security equipment located at the entranceway of the service area.

Analysis of Service Delivery

The services and activities conducted by the District align with the District's statutory purpose and authorities, as identified in ss. [163.502](#) and [163.514](#), *Florida Statutes*, as well as the purpose established by City Ordinance No. [89-24](#).

City department provide various services and function on behalf of the District, including operational and programmatic functions (e.g., the conduct of police patrol details, roadway and utility improvements/replacements), as well as administrative functions (e.g., procurement, capital planning, budget management). According to the Hallandale Beach staff who support the District, while the City includes the District in its cost allocation plan to reimburse Hallandale Beach for the use of City processes and resources, the District pays fewer costs through the cost allocation plan than it would using District-employed staff or third-party vendors, allowing more funds to be directed to programs and activities. While third-party contractors play a role in the planning, design, and implementation of District services, access to City resources allows the District to reduce costs while improving operational efficiencies.

The District also used its ability as a governmental entity to piggyback off of other government's third-party vendor contracts in order to provide more timely service. For the contract with the private security provider that staffs the guardhouse, the District piggybacked off of Miami-Dade County's contract with the vendor. By using this authority, the District limited the need to conduct independent procurement of security services (through the City), saving the District and City time, staff effort, and money. During interviews with M&J, City staff stated that the District and City recognized the need to conduct the solicitation of private security services through an alternative method. City staff stated that the City and District intend to bring the procurement of the security vendor in-house, allowing the City and District to operate procurements and contracts on their timeline, rather than on Miami-Dade's timeline.

Comparison to Similar Services/Potential Consolidations

M&J did not identify opportunities to consolidate GISND's services with other public entities. The District and its activities are primarily administered and managed by staff employed by the City of Hallandale Beach. The use of City employees to coordinate and conduct District activities creates an intentional overlap in service delivery that would not be possible without the independent revenue generation conducted by the District. The District's funding of programs and services supplement,

rather than supplant, the City’s efforts, thereby enhancing the level of service delivered to the residents in GISND’s service area. In interviews with M&J, City staff stated that the Police Department is not always able to schedule off-duty police officers for the District’s patrol detail, which increases the necessity for private security services. The Vision Plan for the District was funded by GISND with the intention of improving infrastructure and using environmental design to provide an additional level of safety to residents and visitors of the District. Without the separate revenue generation and contracting authorities of the District, the City may not have been able to commission a review for the service area, decreasing the likelihood of traffic calming initiatives and continued maintenance of District infrastructure and security equipment.

Analysis of Board of Directors and Advisory Council Meetings

Table 2 shows the number of times the District’s Board of Directors and Advisory Council met each year of the review period. M&J requested but was not provided the Advisory Council meeting records, and was unable to source all of the Advisory Council’s meeting records from the City’s website. As a result, the number of Advisory Council meetings presented in Table 2 may not be accurate.

Table 2: GISND Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	5	8
2023	8	8
2024	8	11
2025 ⁵	4	2

Source: Meeting records sourced from the Hallandale Beach City Clerk’s online records system

Section [189.015](#), *Florida Statutes*, requires that meetings of the District’s governing bodies be noticed prior to the meeting and open to the public. This section has been amended twice during the review period, and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

The District provides notice of its governing bodies’ public meetings through the City’s standard public notice procedure. As the City’s public notice procedure is outside the scope of this performance review, M&J cannot provide an opinion on whether the requirements of s. [189.015](#), *Florida Statutes*, were met for meetings noticed and held during the review period.

Recommendation: The District should consider reviewing its process for providing notice of Board of Directors and Advisory Council meetings to ensure that the notices comply with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should further ensure that it retains records that document its compliance with the applicable statutes.

⁵ FY25 through April 30, 2025

II.B: Resource Management

Program Staffing

The District does not directly employ any staff. The Hallandale Beach Police Department assigns a liaison to support the District administratively. The liaison is not dedicated to the District full-time and provides administrative support as one of a larger set of responsibilities. A Police Department Captain, and staff from various other City departments, provide administrative and operational support to the District as needed. The Police Department liaison for the District changed once during the review period (October 1, 2021, through April 30, 2025).

The District provides security services through a contract with a private security services vendor and through off-duty police officers. In interviews with M&J, City staff stated that the District is invoiced by the Police Department monthly for the off-duty security patrols conducted.

The only volunteers used by the District are the members of the Advisory Council.

Equipment and Facilities

The District does not own vehicles, equipment, or facilities. Off-duty police officers are permitted to use their City-issued patrol vehicles while providing services to the District. The security equipment and guardhouse are property of the City. In interviews with M&J, City staff stated that any equipment purchased by the District is transferred to City ownership. Security equipment purchased and maintained by the District includes security gates, security cameras, and license plate readers.

Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: an ad valorem tax of up to 2.0000 mills levied on real and tangible personal property within the District, as authorized by s. [163.506, Florida Statutes](#), and City Ordinance No. [89-24](#). For each year of the review period, the Board of Directors (as recommended by the Advisory Council) authorized a tax levy of 1.0934 mills.

In addition to the revenues generated by the ad valorem property tax, the District generated revenues from interest and investment income accrued on District reserves. As shown in Table 3 and Figure 4, the District's revenue generation increased each year as property values increased. The interest/investment revenues were not available for FY25, as those amounts are calculated at the end of each fiscal year.

Table 3: GISND Annual Revenues

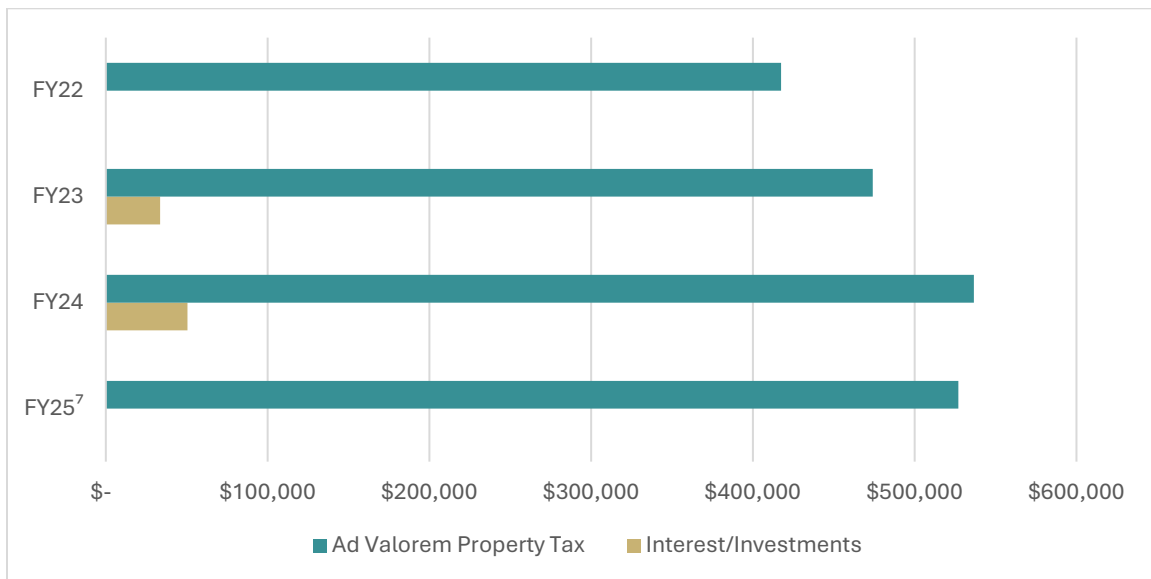
Revenue Source	FY22	FY23	FY24	FY25 ⁶
Ad Valorem Property Tax	\$417,365	\$474,033	\$536,548	\$527,033
Interest/Investments	\$0	\$33,596	\$50,483	N/A*
Total	\$417,365	\$507,629	\$587,031	N/A*

*FY25 interest/investment revenues and total revenues are not available until the end of the fiscal year.

Source: General Ledger report for District funds

⁶ FY25 through April 30, 2025

Figure 4: GISND Annual Revenues



Source: General Ledger report for District funds

The District expends funds on its two services (neighborhood security and infrastructure maintenance/capital projects), as well as on operational, administrative, and maintenance costs related to providing those services. Based on a review of the District’s documentation, M&J has categorized the District’s expenditures as follows:

- **Capital Outlays** – Infrastructure improvements, design phase for executing the Vision Plan
- **Infrastructure Maintenance** – Utilities, tools and equipment
- **Interfund Transfers** – Cost allocations transferred to the Hallandale Beach General Fund for services conducted by City staff (e.g., security equipment maintenance)
- **Legal Settlement** – 2024 settlement for property damage caused to a vehicle by the District’s security gate
- **Operating Expenses** – accounting/auditing costs, annual registrations and fees, phone and communications, postage and freight, printing and binding, computer equipment
- **Professional Services** – Development of Safe Neighborhood Improvement Plan and Vision Plan, safety enhancements, third-party equipment maintenance, transcription of meeting minutes
- **Security Patrols** – Off-duty police officer patrol details

Expenditure levels fluctuated throughout the review period based on the number of security patrols delivered and the start of the design phase for the District’s infrastructure improvements. As illustrated in Table 4 and Figure 5, the District’s largest expenditure each year was the payments made to the Hallandale Beach Police Department for security patrols provided by off-duty police officers. The interfund transfers, which represent the cost allocation for services provided by the City, were higher in FY22 than following two years due to an allocation of legal costs that were included in the City’s cost allocation plan.

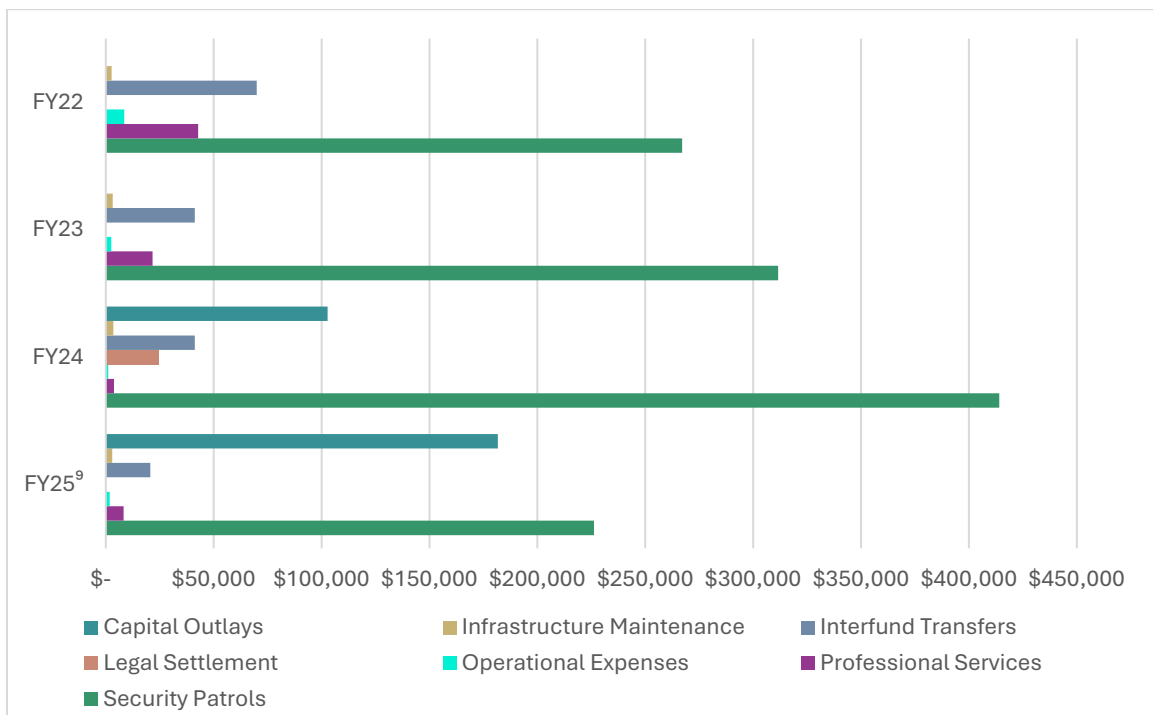
⁷ FY25 through April 30, 2025

Table 4: GISND Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ⁸
Capital Outlays	\$0	\$0	\$102,769	\$181,658
Infrastructure Maintenance	\$2,645	\$3,182	\$3,471	\$2,973
Interfund Transfers	\$69,925	\$41,208	\$41,208	\$20,604
Legal Settlement	\$0	\$0	\$24,520	\$0
Operating Expenses	\$8,543	\$2,551	\$1,142	\$1,819
Professional Services	\$42,774	\$21,641	\$3,822	\$8,232
Security Patrols	\$267,118	\$311,596	\$414,052	\$226,264
Total	\$391,005	\$380,178	\$590,984	\$441,550

Source: General Ledger report for District funds

Figure 5: GISND Annual Expenditures



Source: General Ledger report for District funds

As part of the District's annual expenditures, the District contracts one service not directly related to the conduct of services and activities (e.g., design, patrols, equipment maintenance). The annual expenditure on the District's one contracted service, accounting and auditing, is shown in Table 5.

Table 5: GISND Contracted Services

Revenue Source	FY22	FY23	FY24	FY25 ¹⁰
Accounting & Auditing	\$810	\$792	\$967	\$1,330

Source: General Ledger report for District funds

The District did not hold any long-term debt during the review period.

⁸ FY25 through April 30, 2025

⁹ Ibid.

¹⁰ Ibid.

Trends and Sustainability

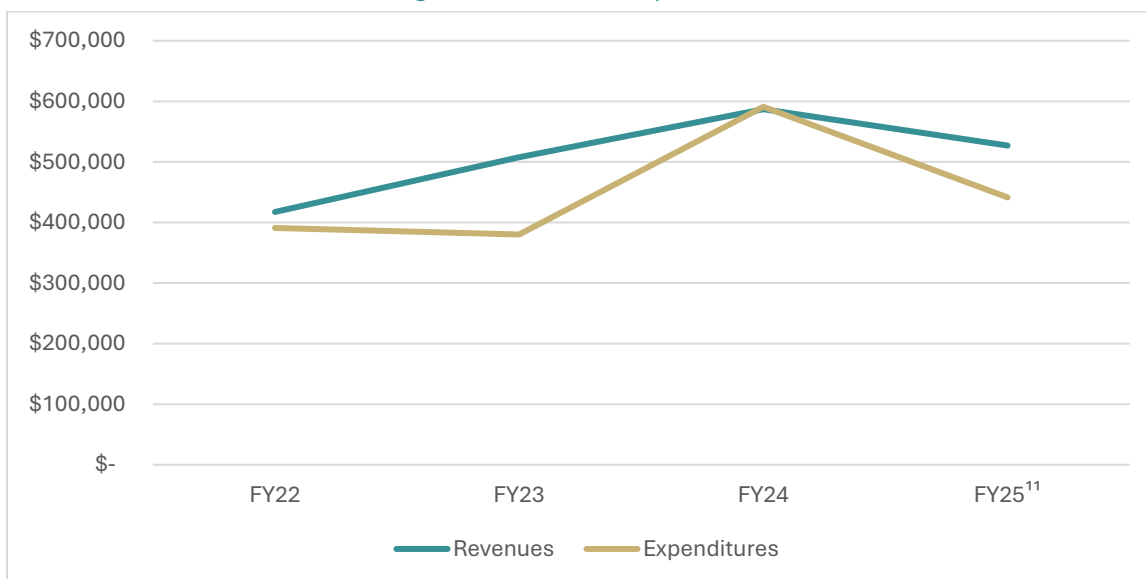
The District had consistent revenue each year of the review period, with the Board of Directors (as recommended by the Advisory Council) approving a 1.0934 mills ad valorem tax levy on real and personal property within the District each year.

As shown in Figure 6, the District's revenues exceeded expenditures in FY22, FY23, and the first two quarters of FY25. The District's FY24 expenditures exceeded revenues by \$3,954. Financial records from the District indicate that the District budgeted the use of contingency funds from its reserves in the event of a deficit.

Financial records further indicate that the District's fund balance was approximately \$930,116 as of the end of FY24 (September 30, 2024) and had grown to \$1.02 million as of April 30, 2025, without the District realizing all of its revenues or expending all expected allocations.

In interviews with M&J, City staff stated that the District will continue to build its reserve funds for use in executing its Vision Plan. The FY24 deficit was 0.67% of revenues and not material when compared to the District's annual revenues and fund balance. As such, M&J does not have a recommendation related to the FY24 deficit.

Figure 6: Revenues vs. Expenditures



Source: General Ledger report for District funds

Based on the District's revenues and expenditure trends over the review period, the District's program and activities will remain sustainable in the future.

¹¹ FY25 through April 30, 2025

II.C: Performance Management

Strategic and Other Future Plans

The District maintains a Safe Neighborhood Improvement Plan (“SNIP”) that aligns with the requirements of both s. 163.516, *Florida Statutes*, and City Ordinance No. 89-24. Prior to the start of the review period (October 1, 2021, through April 30, 2025), the District commissioned an update to the SNIP, which was finalized in December 2022 and adopted by a vote of the Board of Directors in April 2023. The SNIP includes the District’s goals and objectives, descriptions of the service area and its population, background on the needs of the community, and opportunities to provide additional services in the service area.

Several of the challenges and concerns identified in the SNIP relate to traffic and speeding along the District’s roadways, as well as the beautification of the District. In order to address these challenges and concerns, the District commissioned a Vision Plan to serve as an environmental design and engineering guide for infrastructure improvements and capital projects within the service area.

Goals and Objectives

The SNIP identifies one goal and two related objectives for the District:

- **Goal #1** – To provide a safe and secure environment for residents of the District through community policing, environmental design, and environmental security.
 - **Objective #1** – Work in coordination with the Hallandale Beach Police Department (“HBPD”) to maintain security and safety in the District.
 - **Objective #2** – Develop and implement master plan for GISND to enhance the District environmental design.

Performance Measures and Standards

The SNIP identifies one performance measure for each of the objectives:

- **Objective #1 Measurement** – HBPD to provide crime statistics monthly to the Advisory Council.
- **Objective #2 Measurement** – Identification of capital improvement projects.

The SNIP does not establish performance standards, as is further discussed in the next subsection.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District’s singular goal and two objectives provide high-level direction for GISND’s activities, but provide limited guidance for the development of specific programs, activities, strategies, and tactics. While measurable to an extent, the objectives do not provide enough specificity to identify specific measurements (in the case of the first objective – maintaining security) or to measure actual outcomes (in the case of the second objective – development and implementation of a master plan). Instead, the goal serves more as a purpose or vision statement for the District, while the objectives serve as high-level goals.

HBPD reports the first measurement (crime statistics) at Advisory Council meetings, but the measurements are not recorded in District documentation (e.g., meeting minutes, publicly released reports, online dashboards, etc.).

The second objective (development and implementation of a master plan) is already largely achieved through the approval of the District's Vision Plan, and doesn't provide guidance for the prioritization of projects or phases contained within the Vision Plan as part of its implementation. Similarly, the second measurement is functionally achieved through the Vision Plan, which identifies capital improvement projects. As a result, the measurement serves more as a one-time event rather than an ongoing evaluation of the District's success in addressing a community need or achieving an objective.

The performance measurements identified for the objectives in the SNIP do not appear to contemplate associated performance standards in order to help distinguish between successful and unsuccessful activities. The first measurement (crime statistics) could provide a certain level of criminal activity as a performance standard that the District wants to see as the maximum to help determine whether efforts are successfully improving security. The second measurement (identification of capital projects) could establish a number of capital projects that could be addressed within a certain timeframe as a performance standard, though a better performance measurement might evaluate progress made against completing identified capital projects and/or the overall Vision Plan.

Recommendation: The District should consider writing and then adopting a more comprehensive set of goals and objectives, maintaining alignment with the District's vision presented in the Safe Neighborhood Improvement Plan while providing more direction for specific strategies, tactics, and activities. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's prioritization of programs and activities. The District should regularly review and update goals and objectives to reflect strategic and community priorities, and should not simply use goals and objectives to describe the District's current programs and activities.

Recommendation: The District should consider identifying additional performance measures and introduce performance standards as part of adopting more comprehensive goals and objectives to enable the District to better assess its overall effectiveness in meeting its intended purpose. The District should then track the identified performance measures against established standards and use the data to monitor the District's performance, evaluate progress toward the goals and objectives that the District adopts, and support future improvements to the District's service delivery methods.

Annual Financial Reports and Audits

The City is required per s. [218.32, Florida Statutes](#), to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of the City's fiscal year (September 30). As a component unit of Hallandale Beach, as defined by generally accepted accounting principles, GISND is included in the City's Annual Financial Report. According to the Florida Department of Financial Services' online database, the City submitted the FY22, FY23, and FY24 Annual Financial Reports, with the District's information included, within the compliance timeframe.

The City has until June 30, 2026, to submit the FY25 Annual Financial Report, with the District's information included.

The City is required per s. [218.39](#), *Florida Statutes*, to engage an independent certified public accountant to conduct an annual financial audit and submit the audit report to the Florida Department of Financial Services and the Florida Auditor General within nine months of the end of the City's fiscal year. As a component unit of Hallandale Beach, GISND is included in the City's annual financial audit. According to the Florida Department of Financial Services' online database, the City submitted the FY22, FY23, and FY24 audit reports, with the District's information included, within the compliance timeframe.

The City has until June 30, 2026, to submit the FY25 audit report, with the District's information included.

The City's FY22, FY23, and FY24 audit reports did not include findings relevant to the financial positioning and operations of the District.

Performance Reviews and District Performance Feedback

The District was not part of any performance reviews during the review period.

According to the meeting records of GISND's governing bodies, the District regularly collects feedback through public participation in Advisory Council and Board of Directors meetings, as well as through an online message board managed by the City.

During development of the Vision Plan, the District's contractor held multiple public meetings and issued a survey to the District's residents to collect feedback on priorities and community needs. Capital projects frequently involve public feedback sessions, oftentimes as a requirement for the use of State or Federal funds, indicating that the District will continue to collect public feedback as it executes on its SNIP and Vision Plan.

Plan development updates and additional opportunities to provide feedback are provided on the Golden Isles Homeowners' Association's website.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the District's webpage on the City's website for compliance with these sections. While the webpage provides some of the required information, the District can improve its compliance with statutory requirements by including additional information, including a link to or the text of the District's creation ordinance; a description of the District's service area and boundaries; and a listing of all taxes, fees, assessments, or charges imposed and collected by the District.

Recommendation: The District should consider coordinating with the City to enhance the District's webpage on the City's website by including the information required for special district web presence by ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

III. Recommendations

Table 6 presents M&J’s recommendations based on the analyses and conclusions identified in chapter II. Findings of this report, along with considerations for each recommendation.

Table 6: Recommendations

Recommendation Text	Associated Considerations
The District should consider reviewing its process for providing notice of Board of Directors and Advisory Council meetings to ensure that the notices comply with s. 189.015 and ch. 50 , <i>Florida Statutes</i> . The District should further ensure that it retains records that document its compliance with the applicable statutes.	<ul style="list-style-type: none"> • Potential Benefits: By routinely reviewing the process of providing public notice of Board of Directors and Advisory Council meetings, the District can improve transparency and provide more opportunities for public engagement. • Potential Adverse Consequences: None • Costs: The District may incur costs if it chooses to publish notices in a newspaper or on a news agency’s website. • Statutory Considerations: The District should ensure it is following the procedure established by the version of ch. 50, <i>Florida Statutes</i>, in effect at the time of the meeting notice publication.
The District should consider writing and then adopting a more comprehensive set of goals and objectives, maintaining alignment with the District’s vision presented in the Safe Neighborhood Improvement Plan while providing more direction for specific strategies, tactics, and activities. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s prioritization of programs and activities. The District should regularly review and update goals and objectives to reflect strategic and community priorities, and should not simply use goals and objectives to describe the District’s current programs and activities.	<ul style="list-style-type: none"> • Potential Benefits: By adopting a more comprehensive set of goals and objectives, the District can better develop specific actions to take to address the community’s needs, as described in the Safe Neighborhood Improvement Plan. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third party is used in the development of the goals and objectives. • Statutory Considerations: The District should ensure that the identified goals and objectives align with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 89-24.

Recommendation Text	Associated Considerations
<p>The District should consider identifying additional performance measures and introduce performance standards as part of adopting more comprehensive goals and objectives to enable the District to better assess its overall effectiveness in meeting its intended purpose. The District should then track the identified performance measures against established standards and use the data to monitor the District’s performance, evaluate progress toward the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By identifying additional performance measures and establishing performance standards, the District can measure program successes and assist in creating more education decisions regarding future programming. Performance measures and standards can also help improve the transparency of District operations. • Potential Adverse Consequences: None • Costs: The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District’s performance. • Statutory Considerations: Performance measures and standards should be developed in alignment with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 89-24.
<p>The District should consider coordinating with the City to enhance the District’s webpage on the City’s website by including the information required for special district web presence by ss. 189.069 and 189.0694, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By including all statutorily required information on and regularly reviewing the information on the District’s webpage, the District can improve its transparency and public access to information. • Potential Adverse Consequences: None • Costs: The District may incur costs if it contracts a webmaster or similar service. • Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. 189.069 and 189.0694, <i>Florida Statutes</i>.

IV. District Response

Each neighborhood improvement district under review by M&J and its local governing authority were provided the opportunity to submit a response letter for inclusion in the final published report. M&J was not provided with a response letter for inclusion in the final report.