

Normandy Shores Neighborhood Improvement District Performance Review

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

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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 Normandy Shores Neighborhood Improvement District (“District”) is a dependent special district of the City of Miami Beach (“City”), located on an island in Biscayne Bay. Through multiple interviews with the City staff who help administer the District’s programs and operations, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of Miami Beach created the Normandy Shores Neighborhood Improvement District on October 20, 1993, for the purpose of implementing crime prevention and public safety initiatives in the neighborhood.
- The District is governed by a Board of Directors (comprised of the Miami Beach Mayor and City Commission) with support from an Advisory Council (comprised of members of the Normandy Shores Homeowners’ Association executive committee). The Advisory Council meets once or twice a year, with the Board of Directors meeting several times a year to conduct business.
- The District funds programs and activities related to crime prevention and public safety within the service area. The services are provided by third-party vendors and staff from the City’s Facilities and Fleet Management Department.
- The District generates its annual revenues through an ad valorem property tax on real and tangible personal property within the District, as well as through interest and reparations for damage caused to the District’s convenience gates.
- The District does not employ any staff. The Director of the Office of Management and Budget serves as the liaison between the District and the City, and the Facilities and Fleet Management Department allocates 0.125 full-time employees to the District for maintenance of security equipment and guardhouse. The guardhouse and equipment are owned by the City; the District does not own any facilities, vehicles, or major equipment.
- The District’s activities are not guided by a strategic plan, goals and objectives, or performance measures and standards.

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 Normandy Shores Neighborhood Improvement District (“NSNID” or “District”), a dependent district of the City of Miami Beach (“Miami 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.”

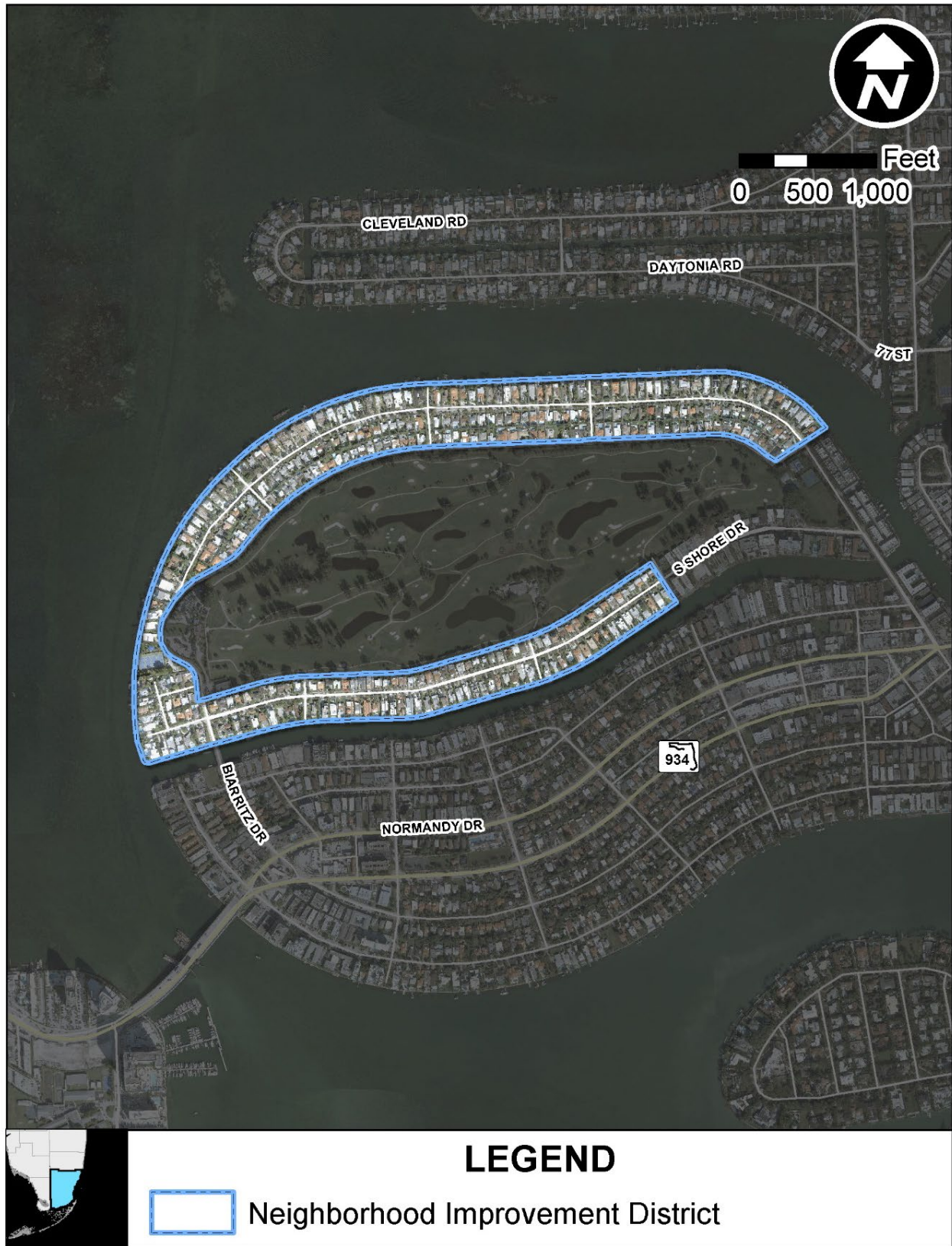
Ordinance No. [93-2881](#), which created the District (as discussed in section I.B: Creation and Governance of this report), establishes the District’s purpose as a desire to “close off, or restrict access to, certain streets” to “assist crime prevention and enhance neighborhood security for property owners and residents.” Ordinance No. [93-2881](#) states that Normandy Shores residents believed the District’s creation would “promote the health, safety, and general welfare of residents, stabilize the neighborhood and enhance the desire to live in the area, reduce the amount of traffic on residential streets, and serve as a deterrent to persons contemplating criminal activity within the District.”

Service Area

The District is located in the City of Miami Beach and encompasses 0.37 square miles. The District is located on the island of Normandy Shores in Biscayne Bay and surrounds the Normandy Shores Golf Course. The service area has three entrances, all of which are gated. 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 NSNID, the District’s registered address is 1833 Bay Road, Miami Beach, Florida 33139.

Figure 1: NSNID Service Area



Source: City Ordinance No. [93-2881](#)

District Characteristics

The District is entirely residential and comprises approximately 350 single-family residences.

I.B: Creation and Governance

The City of Miami Beach created the Normandy Shores Neighborhood Improvement District on October 20, 1993 through City Ordinance No. [93-2881](#). District Resolution No. [NSNID 93-1](#) was approved on the same day and established bylaws for the District. The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*.

The City amended Ordinance No. [93-2881](#) through City Ordinance Nos. [2002-3380](#) (September 2002), [2015-3928](#) (April 2015), and [2020-4386](#) (December 2020). The amendments removed the \$500 annual maximum ad valorem tax levy on each parcel and codified Ordinance No. [93-2881](#) as ss. [34-201](#) through [34-205](#), *Code of the City of Miami Beach, Florida*. Additionally, City Resolution No. [2021-31821](#) formalized City policy on District gate logistics, including the availability and pricing of entrance passes.

The City of Miami Beach Mayor and City Commission serve as the District's Board of Directors. As of April 30, 2025, all seven Director positions were filled. Seat 2 was vacant from June to December 2022. Figure 2 shows the terms of the District's Directors during the review period (October 1, 2021, through April 30, 2025).

Figure 2: NSNID 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	Dan Gelber								Steven Meiner						
1	M.S.	Kristen Rosen Gonzalez													
2	Mark Samuelian					Laura Dominguez									
3	M.G.	Alex J. Fernandez													
4	Steven Meiner								Tanya K. Bhatt						
5	Ricky Arriola								David Suarez						
6	David Richardson								Joe Magazine						

Key: M.S. is Micky Steinberg and M.G. is Michael Gongora.

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

Source: City of Miami Beach election information webpage

City Ordinance No. [93-2881](#) established an Advisory Council for the District, initially comprised of no fewer than nine Council Members appointed by the Board of Directors, per District Resolution No. [NSNID 93-1](#) the District's bylaws. District Resolution No. [1997-22449](#) (July 1997) amended the bylaws, changing the Advisory Council to a three-member body selected from the Executive Committee of the Normandy Shores Homeowners Association. As of April 30, 2025, all three Council positions were filled. There were no vacancies on the Advisory Council during the review period. 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: NSID 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	Carolyn Bern				Laura Taylor										
2	Susanne Demmerle				Josh Goldstein										
3	Diane Klein								Abigail Nagler						

Each fiscal year (“FY”) begins on October 1 and ends on September 30

Source: NSNID Advisory Council meeting minutes, Board of Directors meeting minutes

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.

- **Public Safety** – The District uses environmental design and contracted vendors to increase neighborhood security

I.D: Intergovernmental Interactions

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

City of Miami Beach

NSNID is a dependent special district of the City of Miami 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. NSNID 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 Office of Management & Budget (“OMB”), which incorporates the District’s budget into the City’s overall annual budget.⁴ The Mayor and City Commission provide final approval and adoption of the District’s annual budget (as part of the larger City budget) and the District’s annual tax levy.

The District frequently interacts with OMB, whose Director is the City’s liaison to the District and attended and participated in all Advisory Council meetings within the review period. OMB assists with budget creation, calculates the District’s annual ad valorem millage rates, and tracks District financial activity throughout the year to create a revenue/expense report and align the District’s finances with the City’s budget.

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 Miami Beach has influence over NSNID’s finances, the District is considered a component unit of the City for accounting purposes.

The District resides within the City of Miami Beach’s Facilities and Fleet Management Department (“FFM”) on the City’s organizational chart for operational purposes. A full-time Admin Officer position in the FFM manages the District’s day-to-day operations, including coordination of upkeep for the City-owned gates, guardhouses, and cameras in the District’s service area and management of contracts with security vendors. The Assistant Director of the FFM regularly attended and participated in Advisory Council meetings during the review period.

The District’s three license plate recognition cameras are connected to the Miami Beach Police Department, which is tasked with responding to criminal activity within the District.

Normandy Shores Homeowners Association

The Normandy Shores Homeowners’ Association (“HOA”) is the local property owners’ association for the District. The HOA is led by a nine-person Executive Committee, of which three are appointed by the NSNID Board of Directors to serve on the District Advisory Council. The HOA can also request the District fund special projects related to the District’s intended purpose, such as the renovation of the south gate entrance, completed in 2024.

Miami-Dade County

The Miami-Dade County (“County”) Department of Transportation and Public Works has jurisdictional authority to approve any permits related to the installation or reconfiguration of convenience gates within the County’s communities. The Board of Directors passed Resolution No. [2021-31821](#) (July 2021) to update two of the District’s gates to include radio-frequency identification and applied for and received approval for this reconfiguration from the County.

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.

Table 1: NSNID Resources for FY24

Resource Item	FY24 Amount
Millage Rate	0.8468
Revenues	\$328,279
Expenditures	\$269,108
Long-term Debt	\$0
Staff	1 Staff Liaison funded and employed by the City’s Office of Management and Budget 1 Admin Officer funded and employed by the City’s Facilities and Fleet Management Department
Vehicles	1 golf cart rented through the security provider
Equipment	Automated entrance gates, security cameras, license plate recognition cameras
Facilities	One entranceway guardhouse Advisory Council meetings in FY24 took place at the Miami Beach City Hall

Source: City of Miami Beach Commission meeting minutes

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).

Public Safety

The District was created to reduce criminal activity in the Normandy Shores neighborhood. To provide public safety within its service area, NSNID manages and improves safety measures at NSNID's three entry points. The District operates a convenience gate at each entry point and security cameras throughout the service area. The two eastside gates can only be accessed by residents and certain County/City vehicles, and the westside gate is a public entry but contains a guardhouse staffed by a security guard employed by the District's third-party security service vendor, and a license plate recognizing camera to track ingoing vehicles. The third-party security service vendor additionally employs security guards who conduct patrols of the service area during set timeframes set by the Advisory Council.

The City's Facilities and Fleet Management Department ("FFM") is responsible for repairing the District-managed equipment and facilities (e.g., gates, cameras, guardhouse), which the City owns.

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. [93-2881](#).

The District's service delivery model strategically integrates private contracts with public support services. Interviews with City staff indicate that the Advisory Council typically utilizes the FFM for gate repairs, benefiting from their more economical maintenance pricing. Conversely, for substantial repairs, a contract is awarded to a private third-party vendor.

The City also provides administrative support, manages procurement and accounts payable, and coordinates among City and County offices involved in the District's service delivery. The members of the Advisory Council and Board of Directors generally play a limited role in District operations outside of the votes to advance projects and approve contracts during meetings. This use of City staff for administration allows the District to maintain low overhead costs and allocate most of its funding to direct service delivery.

During the review period, the District invested in equipment upgrades to enhance service efficiency and effectiveness. In 2021, the Board of Directors passed Resolution No. [2021-31821](#), authorizing the upgrade of its two eastside gates with Radio-Frequency Identification (RFID) technology. This improvement allows gates to open automatically for NSNID residents' vehicles equipped with RFID tags, eliminating the delays and frequent malfunctions associated with the previous manual remote control system.

Comparison to Similar Services/Potential Consolidations

In many gated communities, the homeowners' association ("HOA") manages security services, as the HOAs frequently own the roads. However, as NSNID's roads are public, the Normandy Shores HOA would have to enter into an agreement with the City to install and operate gates, and all gates would have to be public access (*i.e.*, the island's two eastside entry points couldn't be closed off for non-residents). The statutory authorities of the District allow for a greater level of access control at the service area's eastside entry points through its power to privatize and close portions of public rights-of-way (*i.e.*, the gated entry points), as long as public roads remain accessible. Additionally, the District maintains the authority to levy ad valorem property taxes, which a private HOA cannot. Although Normandy Shores HOA could do some of what the District does (*e.g.*, manage public access gates, hire contractors), the District provides a higher level of service than the HOA alone.

An intentional degree of service overlap exists between the Miami Beach Police Department ("MBPD") and the District. The District's contracted security patrol provides functions analogous to those of an MBPD Traffic Patrol Officer, particularly in surveillance and criminal deterrence. Complementing this, the NSNID's license plate recognition cameras transmit data feeds directly to the MBPD. It is important to note, however, that the MBPD's operational scope does not encompass the management of gates on public thoroughfares or the provision of access control for private properties.

The District provides services to residents as part of a collaborative effort with the City government to improve security in the service area. The use of City resources to provide enhanced public safety in the neighborhood is only possible through the existence of the District, its authorities, and its additional revenue generation through an ad valorem property tax. The existence of the District allows for a higher level of service delivery within the service area.

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.

Table 2: NSNID Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	3	2
2023	6	2
2024	5	1
2025⁵	0	0

Source: Miami Beach City Commission Minutes, NSNID Advisory Council meeting minutes

⁵ FY25 through April 30, 2025

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.

II.B: Resource Management

Program Staffing

The District does not directly employ staff. The District is administered by a Miami Beach Office of Management and Budget staff member who serves as a District liaison as a secondary function of their duties and responsibilities. The District does not compensate the District liaison position.

The District receives frequent support from the Facilities and Fleet Management Department (“FFM”) staff. Beginning in FY25, the District funds a proportionate share (approximately 12.25%) of a full-time Admin Officer position in the FFM. The position is responsible for managing the day-to-day operations of the District, including contract management and coordination of equipment maintenance.

The City owns convenience gates, guardhouse, and cameras in the District’s service area and the FFM frequently assigns its staff to conduct repairs and upgrades on the NSNID equipment. According to interviews with City staff, the District’s most frequent City interactions are with staff from the FFM.

The District also contracts private firms to provide security personnel, as well as janitorial and pest control services for the guardhouse.

Equipment and Facilities

The District does not own vehicles or major equipment. The District’s contract with a private security firm includes the rental of a golf cart for use by the roving security patrol. City staff involved in District operations have access to City-owned vehicles to conduct District business, when necessary.

The District does not own or rent any facilities. Advisory Council meetings were held via Microsoft Teams during the first two years of the review period (October 1, 2021, through April 30, 2025), and in FY24 were held in City Hall.

The District uses various equipment and a guardhouse owned by the City. NSNID’s two eastside entry points each contain a convenience gate, and the westside entry point contains a convenience gate and a guardhouse. The two eastside gates are equipped with radio-frequency identification (“RFID”), and all three gates are equipped with license plate recognizing cameras. Additional security cameras located throughout the District’s service area are also owned by the City.

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 personal property within the District, as authorized by s. [163.506](#), *Florida Statutes*, and City Ordinance No. [93-2881](#). The millage rate decreased every year of the review period, as illustrated in Table 3.

Table 3: NSNID Annual Millage Rates

	FY22	FY23	FY24	FY25 ⁶
Millage Rate	1.0659	0.9717	0.8468	0.7789

Source: Miami Beach Annual Budget

NSNID also receives revenue from restitutions and interest on its financial reserves. Restitutions consist of payouts resulting from gate damages and fluctuate year to year depending on the quantity and severity of gate damages. Restitution amounts are contingent on identifying the responsible party and successfully pursuing reimbursement, either through direct collection efforts or insurance claims. According to a written statement from City staff, restitution revenues incorrectly included revenue generated from vehicle stickers issued to residents, as well as restitution collections. City staff asserted that corrective measures have been implemented to ensure accurate recording of restitution revenue and resident vehicle identification sticker revenue beginning in FY25 and going forward. Despite the millage rate decreasing each year, revenue generation increased year over year, as illustrated in Table 4 and Figure 4, due to rising property values in the District.

Table 4: NSNID Annual Revenue

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Ad Valorem Property Tax	\$252,000	\$282,000	\$319,139	\$250,105
Miscellaneous/Interest	\$0	\$0	\$4,317	\$939
Restitutions	\$3,740	\$ 5,632	\$4,823	\$500
Total	\$255,740	\$287,632	\$328,279	\$251,544

Source: City-provided District revenue/expenditure actuals

⁶ FY25 through December 31, 2024

⁷ Ibid.

Figure 4: NSNID Annual Revenues



Source: City-provided District revenue/expenditure actuals

The District expends funds on its sole service (public safety), as well as on operational, administrative, and maintenance costs related to providing that service. Based on a review of the District's documentation, M&J has categorized the District's expenditures as follows:

- **Facility Maintenance** – Guardhouse janitorial, and pest control services; utilities (lights, telephone); Facilities Management Service fee
- **Operating Expenses** – Annual registrations, City Office of the Inspector General allocation⁹
- **Public Safety** – Security contractor (security guards, golf cart), gate repairs, camera repairs, RFID installation

The expenditure categories remained mostly consistent each year of the review period. The public safety category included a one-time charge of \$10,958 in FY23 for the purchase of RFID readers, resulting in an increase for the year. Repairs and maintenance (included in both public safety and facility maintenance) fluctuated based on the frequency of repairs needed each year. The security guard services contract increased by \$13,000 in FY24, leading to a slight increase in the public safety category over FY22. Table 5 and Figure 5 illustrate the funds expended by the District during the review period.

Table 5: NSNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ¹⁰
Facility Maintenance	\$10,573	\$10,930	\$10,627	\$5,573
Operating Expenses	\$1,245	\$1,175	\$1,175	\$425
Public Safety	\$251,945	\$267,728	\$257,306	\$19,776
Total	\$263,763	\$279,833	\$269,108	\$25,774

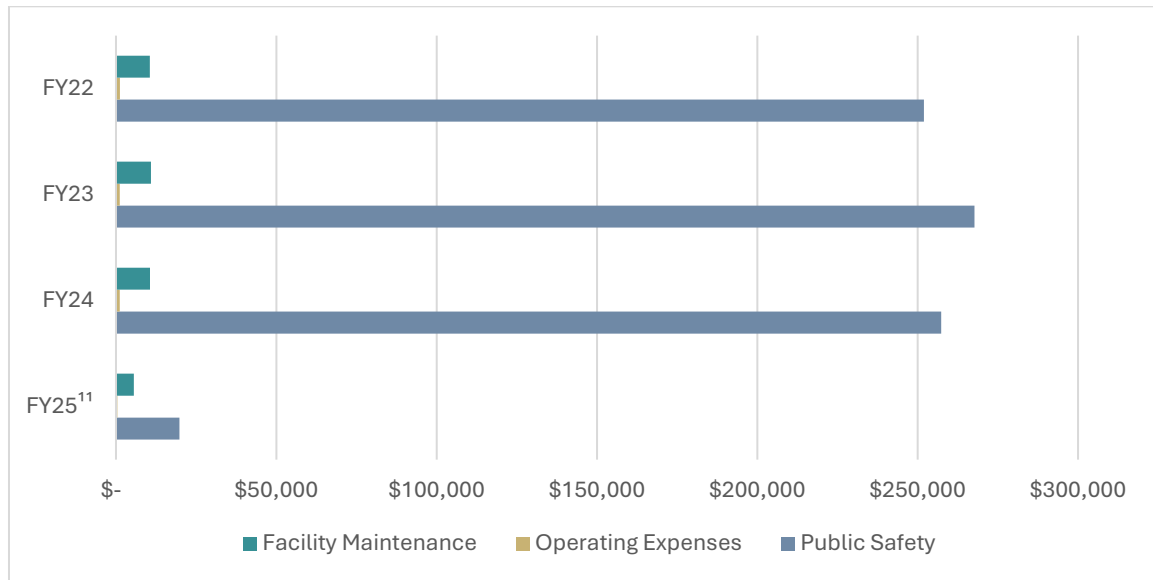
Source: City-provided District revenue/expenditure actuals

⁸ FY25 through December 31, 2024

⁹ To fund the Miami Beach Office of the Inspector General, the City charges every department and component unit a share of the costs of audits and investigations proportionate to the total annual operating expenditures of each department or component unit.

¹⁰ FY25 through December 31, 2024

Figure 5: NSNID Annual Expenditures



Source: City-provided District revenue/expenditure actuals

Based on financial statements provided by the City, the District's fund balance as of December 31, 2024, was \$294,843.

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

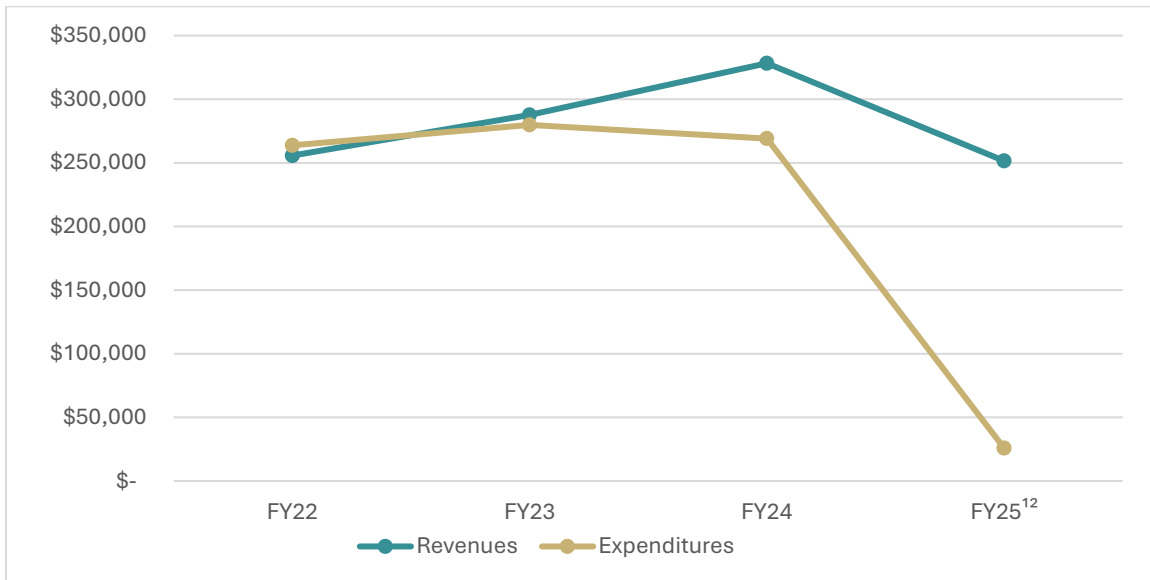
Trends and Sustainability

The District had consistent revenue generation each year of the review period. The Board of Directors (as recommended by the Advisory Council) approved an ad valorem property tax levy each year. Though the Board of Directors reduced the millage rate each year, ad valorem property tax revenues increased each year due to increases in property value.

As illustrated in Figure 6, the District's revenues exceeded expenditures for each year of the review period, except for FY22, when the District expended approximately \$8,000 more than it generated in revenues. A review of the District's FY22 budgeted expenditures and actual expenditures indicates that the gate repair costs were higher than anticipated. The District was able to offset the deficit using reserve funds, as approved by the Board of Directors. The FY23 budget increased the allocation for repairs, as well as anticipated the one-time cost of the RFID readers. The FY24 and FY25 budgets additionally increased the allocation for repairs, as well as anticipated the increase in cost of the security services contract. As the District maintains reserve funds and develops annual budgets based on both historical costs and anticipated costs, M&J does not have a recommendation related to FY22 expenditures exceeding revenues.

¹¹ FY25 through December 31, 2024

Figure 6: Revenues vs. Expenditures



Source: City-provided District revenue/expenditure actuals

Based on the District’s revenue and expenditure trends over the review period, and the annual budget creation process, the District’s programs and activities should remain sustainable in the future.

II.C: Performance Management

Strategic and Other Future Plans

In interviews with M&J, City staff stated that the District does not have a strategic plan.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community.

Goals and Objectives

In interviews with M&J, City staff stated that the District does not have goals and objectives.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. [163.502](#), *Florida Statutes*, and the Board’s vision and priorities as established in the District’s strategic plan. 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 future prioritization of programs and activities.

¹² FY25 through December 31, 2024

Performance Measures and Standards

In interviews with M&J, City staff stated that the District does not have performance measures and standards.

Recommendation: The District should consider identifying performance measures and standards as part of the development of 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 collected 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.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have a goals and objectives, or performance measures and standards for M&J to analyze. As stated earlier in this section of the report, M&J recommends that the District consider adopting goals, objectives, and performance measures and standards as part of the development of a strategic plan. The strategic plan, goals, and objectives should be used in conjunction with performance measures and standards to provide the District direction and ensure that current and future programs and activities align with its statutory purpose, as defined in s. [163.502](#), *Florida Statutes*, and City Ordinance No. [93-2881](#).

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 Miami Beach, as defined by generally accepted accounting principles, NSNID 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 Florida Auditor General within nine months of the end of the City's fiscal year. As a component unit of Miami Beach, NSNID 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 any findings relevant to the fiscal positioning or operations of the District.

Performance Reviews and District Performance Feedback

In interviews with M&J, City staff stated that the District was not part any performance reviews conducted during the review period. City staff further stated that any performance feedback from stakeholders is collected and maintained by the Normandy Shores Homeowners' Association.

Recommendation: The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

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 listing of all taxes, fees, assessments, or charges imposed and collected by the District; and information on the District's service area and boundaries.

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 developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community.	<ul style="list-style-type: none"> • Potential Benefits: By developing and then adopting a strategic plan, the District can gain a better understanding of the community’s needs and provide more guidance for decision making related to program funding. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third party is used in the development of the strategic plan. • Statutory Considerations: The District should ensure that the identified strategies 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. 93-2881.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 163.502, <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s strategic plan. 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 future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> • Potential Benefits: By adopting objectives that contemplate measurable progress and are not restricted to one-time events and tasks, the District can better develop specific actions to take to address the community’s needs, as described in the strategic 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. 93-2881.
<p>The District should consider identifying performance measures and standards as part of the development of 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 collected 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 establishing performance measures and 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. 93-2881.

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By implementing a system to collect feedback from residents and other stakeholders, the District will establish for itself an additional source of information to use in evaluating the performance of the District's services and activities and may help the District to identify and/or evaluate potential improvements to service delivery methods. • Potential Adverse Consequences: None • Costs: The District could incur costs related to data collection and storage fees. • Statutory Considerations: None
<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. The response letter received is provided on the following pages.

MIAMI BEACH

TO: Graham Sweeny, Mauldin & Jenkins CPAs and Advisors

FROM: Tameka Otto Stewart, Budget Director and Acting Chief Financial Officer

DATE: July 29, 2025

SUBJECT: **Responses to the Normandy Shores Neighborhood Improvement District Performance Review Draft Report**

Please see responses to the Normandy Shores Neighborhood Improvement District Performance Review Draft Report provided on July 21, 2025 and shared with the City of Miami Beach.

Recommendations/Responses

1. "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."

Response: The City's current process for providing public notice ensures that meetings are noticed prior to the meeting and open to the public. Specifically, we comply with the following procedures:

- i. Public Notice: For any meeting, we advertise the details at least 7 days in advance, unless it's an emergency meeting. Emergency meetings, if any, would be held with reasonable notice. We ensure that no annual budget approvals are made at emergency meetings.
- ii. Online Publication: In compliance with Section 50.0211, we publish legal notices on Miami-Dade County's designated publicly accessible website. These notices are in searchable form and indicate the date of first publication. To access these advertisements and notices, the public visits Miami-Dade County's designated website at <http://legalads.miamidade.gov/> and filters by municipality.

We routinely review the process for providing public notice, continually aiming to enhance transparency and increase opportunities for public engagement. We will continue to ensure that we follow the procedure established by Chapter 50, Florida Statutes, in effect at the time of the meeting notice publication.

2. "The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs or contracts, but rather reflect the District's long-term and short-term priorities based on the needs of the community."

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Response: The District has been informed of this recommendation and has acknowledged its importance. The assigned Facilities Zone Manager will work closely with District representatives to monitor progress and support implementation efforts as needed. Additionally, Facilities and Fleet Management will coordinate with the IT Department to ensure the information is published on the website, for transparency and accessibility for all District residents.

3. "The District should consider writing and then adopting a set of goals and objectives that align with the District's statutory purpose, as defined in s. 163.502, Florida Statutes, and the Board's vision and priorities as established in the District's strategic plan. 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 future prioritization of programs and activities."

Response: The District has been informed of this recommendation and has acknowledged its importance. The assigned Facilities Zone Manager will work closely with District representatives to monitor progress and support implementation efforts as needed. Additionally, Facilities and Fleet Management will coordinate with the IT Department to ensure the information is published on the website, for transparency and accessibility for all District residents.

4. "The District should consider identifying performance measures and standards as part of the development of 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 collected 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."

Response: The District has been informed of this recommendation and has acknowledged its importance. The assigned Facilities Zone Manager will work closely with District representatives to monitor progress and support implementation efforts as needed. Additionally, Facilities and Fleet Management will coordinate with the IT Department to ensure the information is published on the website, for transparency and accessibility for all District residents.

5. "The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods."

Response: The District has been informed of this recommendation and has acknowledged its importance. Facilities and Fleet Management encourages the District to implement a formal feedback collection process during District meetings and ensure it is documented in the meeting minutes. In addition, Facilities and Fleet Management will work in coordination with the IT Department to publish the information on the website, supporting transparency and accessibility for all District residents.

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6. "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."

Response: In coordination with the IT Department, Facilities and Fleet Management will publish the strategic plan, measurable goals and objectives, as well as any additional information the District deems relevant on the website, promoting transparency and accessibility for all District residents. These efforts are intended to ensure that the website complies with the content requirements outlined in Sections 189.069 and 189.0694 of the Florida Statutes.

Respectfully,

DocuSigned by:

Tameka Otto Stewart

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Tameka Otto Stewart
Budget Director and Acting CFO