

# Three Islands Safe Neighborhood 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 Three Islands 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 Three Islands Safe Neighborhood District on August 10, 1993, 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 representatives from the property owners’ associations within the District’s service area). The Advisory Council meets as needed, with the Board of Directors meeting several times a year to conduct business.
- The District conducts programs and activities related to public safety, 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 third-party consultants.
- 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 automatic gates.
- 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 Three Islands Safe Neighborhood District (“TISND” 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. [93-08](#), which created the District (as discussed in section I.B: Creation and Governance of this report), aligns the District’s intended purpose with the statutory purpose established by 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 [TISND] through community policing, environmental design, and environmental security.

### Service Area

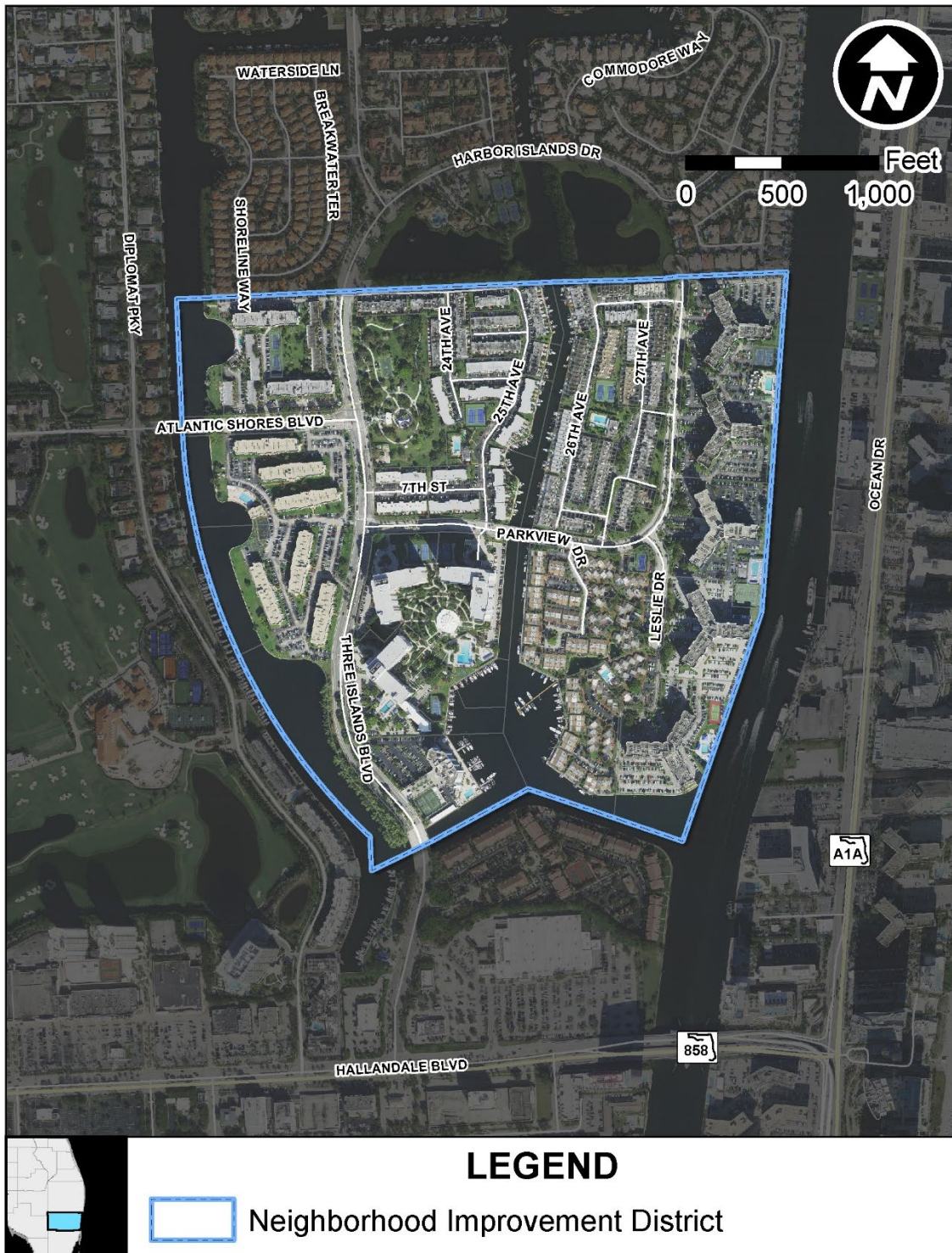
The District is located in the City of Hallandale Beach and encompasses approximately 190 acres. The District has two entrance points, each with automatic gates. The District is bounded on the north by a gated community in the City of Hollywood which can be accessed through a gated exit that leaves the District. Figure 1 is a map of the District’s service area.<sup>1</sup>

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



Figure 1: TISND Service Area



Source: City Ordinance No. [93-08](#)

### District Characteristics

The District is entirely residential, comprising approximately 330 townhomes and 36 condominium buildings. Three Islands Park is also located in the District and maintained by the City.

## I.B: Creation and Governance

The City of Hallandale Beach created the Three Islands Safe Neighborhood District on August 10, 1993, through City Ordinance No. [93-08](#), which has not been 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: TISND Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 <sup>2</sup>
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. [93-08](#) established an Advisory Council for the District. City Resolution No. [93-16](#) (September 7, 1993) appointed the initial Advisory Council and established responsibilities for the Advisory Council. City Resolution No. [94-25](#) repealed the prior year’s resolution and established requirements for selecting Advisory Council Members.

City Resolution No. [2018-84 TISND](#) (June 20, 2018) repealed the 1994 resolution and restructured the Advisory Council and the member selection process. City Resolution No. [2018-84 TISND](#) was amended by City Ordinance No. [2025-007](#) (April 9, 2025), requiring background checks for all City advisory boards and committees, including the TISND Advisory Council members. Per City Resolution No. [2018-84 TISND](#), the Advisory Board operates with seven members, appointed by the Board of Directors based on nominations from the various property owners’ associations in the District.

As of April 30, 2025, four Council Member positions were filled. M&J received a set of Advisory Council meeting records for the review period that did not appear to include agendas and/or minutes for all meetings held prior to calendar year 2024. Based on available documentation, M&J was able to identify the following individuals as members of the Advisory Council for at least some of the review period:

- Olesya Trayber
- Howard Garson
- Abu Dumitru
- Arlyne Lorenz
- Florentin Grecea
- George Mutios
- Lance Hotchkiss
- Kuei Kang Wu
- Jeffrey Roberts

M&J was unable to discern term dates based on available documentation.

<sup>2</sup> FY25 Q3 through April 30, 2025

## 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 provided various public safety initiatives in conjunction with the Hallandale Beach Police Department.
- **Infrastructure Improvements and Capital Projects** – The District coordinated the design and prioritization of roadway improvement and environmental design projects in the service area.

## 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*

TISND is a dependent special district of the City 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. TISND 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.<sup>3</sup> The City Commission provides final approval and adoption of the District's annual budget and the District's annual tax levy.

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, and presented updates on road improvement projects at Advisory Council meetings. 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.

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<sup>3</sup> 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 TISND has influence over TISND's finances, the District is considered a component unit of the City for accounting purposes.

## 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.

*Table 1: TISND Resources for FY24*

Resource Item	FY24 Amount
<b>Millage Rate</b>	0.6600
<b>Revenues</b>	\$590,008
<b>Expenditures</b>	\$393,121
<b>Long-term Debt</b>	\$0
<b>Staff</b>	1 liaison employed by the Hallandale Beach Police Department
<b>Vehicles</b>	None
<b>Equipment</b>	Automated entrance gates, security cameras, license plate reader
<b>Facilities</b>	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).

#### *Public Safety*

The District coordinates various public safety and neighborhood security initiatives, oftentimes in partnership with the Hallandale Beach Police Department. The District entranceways are gated using automatic gates that open for all vehicles (as the roads are publicly owned). The gates are intended to slow down vehicles in order to provide a degree of traffic calming and to allow the license plate readers located along the inbound lanes to capture each license plate. In interviews with M&J, City staff stated that the District has plans to install license plate readers along outbound lanes, as well. The license plate readers, 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. Both entrances to the District also have a guardhouse, though neither guardhouse was staffed during the review period. The District funds the maintenance, upgrades, and installation of the security equipment, including the gates, guardhouses, cameras, and license plate readers.

The District pays off-duty police officers to provide enhanced security from 7:00 p.m. to 7:00 a.m., as available. The off-duty police officers patrol the District in marked vehicles 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 Improvements and Capital Projects*

Prior to the review period, 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 safety through traffic calming measures. During most of the review period, an engineering firm, which was funded by the District, conducted planning for a significant traffic calming project funded jointly by the City and the District, designing roadway reconfigurations, identifying necessary repaving, recommending locations for additional streetlighting, and more. As of the end of the review period (April 30, 2025), the design phase for the project was finishing, with construction expected after the end of the review period.

In addition to calming traffic, the infrastructure improvements detailed in the Vision Plan provide opportunities for beautification and environmental design enhancements for the District, with the intention of improving the overall neighborhood aesthetics and livability, as well as raising property values and resident satisfaction.

In interviews with M&J, City staff asserted that Hallandale Beach will project manage and fund the infrastructure improvement project, with supplemental funding and residential input from the District. In preparation for the project, the City established, but has not yet begun to collect, a special assessment separate from TISND's ad valorem tax levy that overlaps boundaries with the District. The District will contribute \$1.1 million in accumulated reserves to the project.

### 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. [93-08](#).

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 improvements), as well as administrative functions (e.g., procurement, capital planning, budget management). According to 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.

### Comparison to Similar Services/Potential Consolidations

M&J did not identify opportunities to consolidate TISND'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 TISND'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 additional security measures, such as security gates, cameras, and license plate readers. TISND funded the development of the Vision Plan for the District to improve infrastructure and use 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. While M&J was able to identify and source records of the Board of Directors meetings, the upload of Advisory Council meeting records to the City’s online records system appears to be inconsistent. The meeting records M&J received did not appear to include agendas and/or minutes for all Advisory Council meetings prior to calendar year 2024; therefore, the number of Advisory Council meetings presented in Table 2 may not be accurate.

Table 2: TISND Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	4	4
2023	6	3
2024	4	4
2025 <sup>4</sup>	3	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 improving record retention procedures and access to public records in accordance with ch. [119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with the City or another public entity.

**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.

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<sup>4</sup> 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 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 used by the District is 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, guardhouses, 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. 93-08. For each year of the review period, the Board of Directors (as recommended by the Advisory Council) authorized a tax levy of 0.6600 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 3, 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: TISND Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 <sup>5</sup>
Ad Valorem Property Tax	\$439,849	\$452,471	\$517,237	\$541,872
Interest/Investments	\$0	\$43,764	\$72,770	N/A*
<b>Total</b>	<b>\$439,849</b>	<b>\$496,235</b>	<b>\$590,007</b>	<b>N/A*</b>

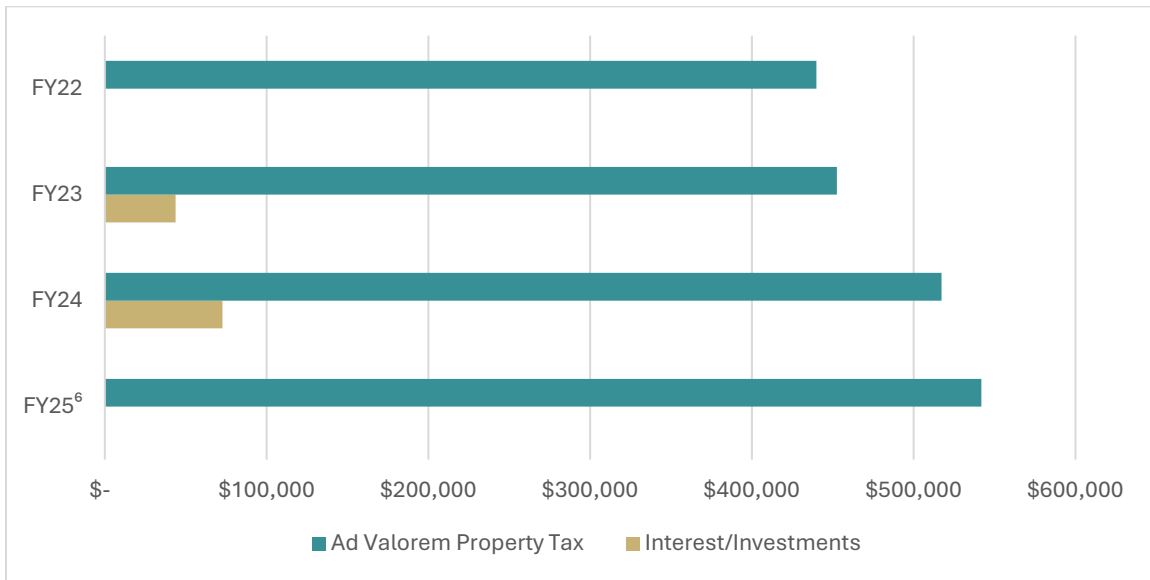
\*FY25 interest/investment revenues and total revenues are not available until the end of the fiscal year.

Source: General Ledger report for District funds

<sup>5</sup> FY25 through April 30, 2025



Figure 3: TISND Annual Revenues



Source: General Ledger report for District funds

The District expends funds on its two services (public safety and infrastructure improvements/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)
- **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 services provided by the City through District funding. As illustrated in Table 4 and Figure 4, the District’s largest expenditure most years 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, exceeded security patrol payments in FY22. The interfund transfers were higher in FY22 due to work orders done on the guardhouses and addressed by City departments, as well as an allocation of legal costs that were included in the City’s cost allocation plan.

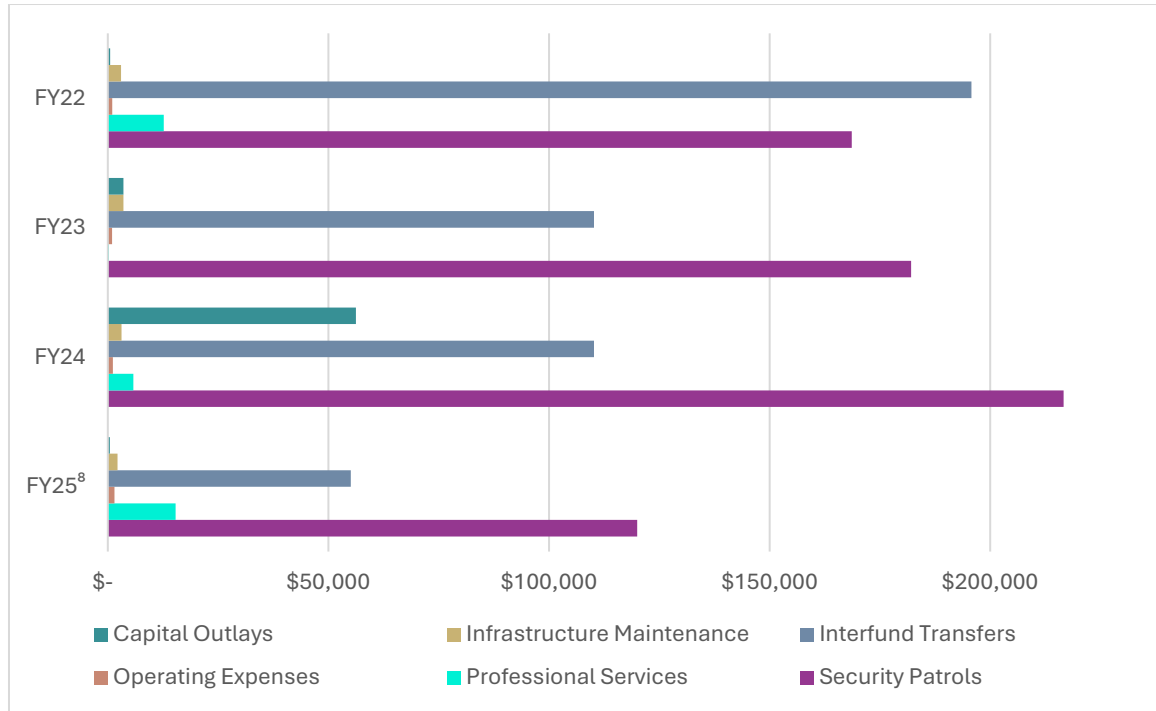
<sup>6</sup> FY25 through April 30, 2025

Table 4: TISND Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 <sup>7</sup>
Capital Outlays	\$530	\$3,542	\$56,245	\$445
Infrastructure Maintenance	\$2,992	\$3,528	\$3,098	\$2,203
Interfund Transfers	\$195,731	\$110,183	\$110,183	\$55,092
Operating Expenses	\$985	\$967	\$1,142	\$1,505
Professional Services	\$12,675	\$225	\$5,806	\$15,362
Security Patrols	\$168,625	\$182,065	\$216,647	\$120,003
<b>Total</b>	<b>\$381,538</b>	<b>\$300,510</b>	<b>\$393,120</b>	<b>\$194,609</b>

Source: General Ledger report for District funds

Figure 4: TISND 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.

<sup>7</sup> FY25 through April 30, 2025

<sup>8</sup> Ibid.

Table 5: TISND Contracted Services

Revenue Source	FY22	FY23	FY24	FY25 <sup>9</sup>
Accounting & Auditing	\$810	\$792	\$967	\$1,330

Source: General Ledger report for District funds

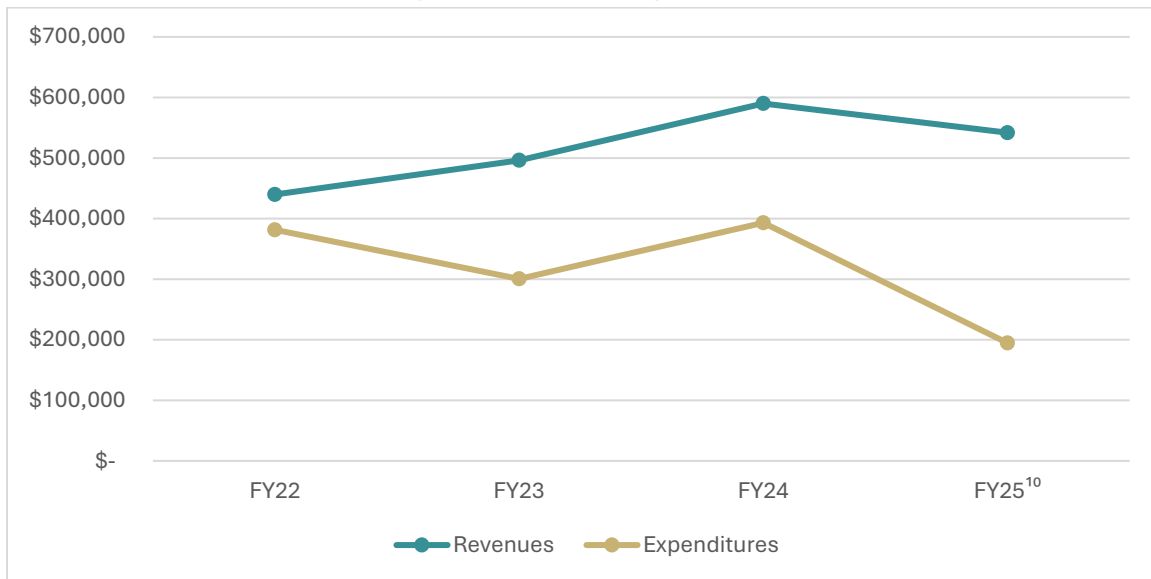
Based on General Ledger reports provided by the City for the District's funds, and the City's annual audit reports, the District's fund balance as of April 30, 2025, was approximately \$1.85 million. The District did not hold any long-term debt during the review period.

### Trends and Sustainability

The District has had consistent revenue generation each year of the review period, with the Board of Directors (as recommended by the Advisory Council) approving a 0.6600 mills ad valorem tax levy on real and personal property within the District each year.

As illustrated in Figure 5, the District's revenues exceeded expenditures for each year of the review period, allowing the District to continue increasing its financial reserves in preparation for the expected \$1.1 million contribution to the traffic calming project. Even after the contribution is deducted from the District's reserves, the District will still be well-positioned financially to cover future unplanned and/or large expenses.

Figure 5: Revenues vs. Expenditures



Source: General Ledger report for District funds

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

<sup>9</sup> FY25 through April 30, 2025

<sup>10</sup> Ibid.

## 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. 93-08. 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 TISND 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 TISND’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, TISND 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, TISND 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 TISND's governing bodies, the District regularly allows public participation in Advisory Council and Board of Directors meetings.

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.

### 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 the District's public purpose; 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 improving record retention procedures and access to public records in accordance with ch. <a href="#">119</a> , <i>Florida Statutes</i> , to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with the City or another public entity.	<ul style="list-style-type: none"> <li>• Potential Benefits: By ensuring that meeting minutes, meeting agendas, financial records, and other relevant information are appropriately retained, the District can better ensure that members of the public have easy access to District records and can improve transparency in the decision-making process.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District could incur costs if it designs or acquires an electronic recordkeeping system and/or if the District rents space for recordkeeping purposes.</li> <li>• Statutory Considerations: Records should be retained in accordance with ch. <a href="#">119</a>, <i>Florida Statutes</i>, the General Records Schedules established by the Florida Department of State’s Division of Library and Information Services, and any local records retention requirements.</li> </ul>
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. <a href="#">189.015</a> and ch. <a href="#">50</a> , <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"> <li>• 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.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District may incur costs if it chooses to publish notices in a newspaper or on a news agency’s website.</li> <li>• Statutory Considerations: The District should ensure it is following the procedure established by the version of ch. <a href="#">50</a>, <i>Florida Statutes</i>, in effect at the time of the meeting notice publication.</li> </ul>

Recommendation Text	Associated Considerations
<p>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.</p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District could incur costs if a third party is used in the development of the goals and objectives.</li> <li>• Statutory Considerations: The District should ensure that the identified goals and objectives align with the District’s statutory purpose and authorities described in ss. <a href="#">163.502</a> and <a href="#">163.514</a>, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. <a href="#">93-08</a>.</li> </ul>
<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"> <li>• 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.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District’s performance.</li> <li>• Statutory Considerations: Performance measures and standards should be developed in alignment with the District’s statutory purpose and authorities described in ss. <a href="#">163.502</a> and <a href="#">163.514</a>, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. <a href="#">93-08</a>.</li> </ul>



Recommendation Text	Associated Considerations
<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. <a href="#">189.069</a> and <a href="#">189.0694</a>, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District may incur costs if it contracts a webmaster or similar service.</li> <li>• Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. <a href="#">189.069</a> and <a href="#">189.0694</a>, <i>Florida Statutes</i>.</li> </ul>

## 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.