

Neighborhood Improvement District Performance Reviews Capping Report

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

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I. Executive Summary and Key Takeaways

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 (“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.

This Capping Report summarizes the findings from M&J’s fieldwork and analysis of district activities between October 1, 2021, and April 30, 2025. It highlights key points from the 21 individual district reports provided to OPPAGA. Each district report provides a more detailed presentation of M&J’s findings and recommendation.

Districts operate within diverse environments that shape their programs and activities. Notably, 14 of 21 districts generate revenue through an ad valorem tax on real and tangible personal property, a non-ad valorem special assessment, or both. This funding enables the districts to implement programs addressing public security, the attractiveness of business environments, dangerous traffic patterns, and the safety, health, and general welfare of residents, visitors, property owners, and workers in their service areas.

The districts are governed by the Safe Neighborhood Act (Ch. [163](#), Part [IV](#), *Florida Statutes*). Each district is additionally governed by the ordinance by which the local governing authority created the district and established the district’s intended purpose (herein referred to as “creation ordinance”). M&J reviewed each district in the context of both the Safe Neighborhoods Act and its creation ordinance.

Key Takeaways

Key takeaways from the 21 individual district reports include the following:

Activity Level

M&J’s analysis found a correlation between a district’s activity level and funding. Each district has the authority to generate revenue through one or more of the following: ad valorem taxes levied on real and tangible personal property, non-ad valorem special assessments, grants, and dedicated special-purpose funds.¹ M&J noted that higher activity-level districts generally used their authority to generate more revenue. Conversely, districts with minimal activity were less likely to authorize maximum millage rates and special assessment amounts. It is also clear that available funds influenced activity levels: districts with smaller service areas and fewer properties were more limited in revenue generation, leading to less activity.

¹ One of the districts reviewed – Gretna Neighborhood Improvement District – was unable to provide M&J with its creation ordinance. As a result, M&J was unable to verify which of the revenue sources are available to the district. The Gretna City Manager asserted that the district only has the authority to apply for and receive grants.

Of the 21 districts reviewed, 15 were active and conducted programs and services during the review period. The remaining six districts were inactive in that the districts did not generate revenues, expend funds, and/or conduct programs and services during the review period.² The six inactive districts include two districts that delegated their authority to another entity.³ While the entity with the delegated authority may have had activities during the review period, the districts did not, and M&J categorized the districts as inactive. The six inactive districts also include one district that reported it fulfilled its intended purpose by owning the roadways within its service area.⁴ Even though this district's board of directors met once during the review period to approve an interlocal agreement with the county to perform work on district-owned property, the district did not have regular activity or programming, and M&J categorized the district as inactive.

Programs and Activities

During the review period, 14 of 15 active districts focused on providing public safety, neighborhood security, and crime prevention services. The remaining active district was singularly focused on maintaining the district's roadways, per the district's limited intended purpose established by its creation ordinance.⁵

Beyond public safety, districts engaged in diverse activities, from beautification through landscaping to infrastructure improvements for environmental design. While addressing neighborhood safety, health, and general welfare, some of these programs represented a broad interpretation of the districts' collective statutory purpose and individual districts' intended purposes and may not have been part of the original intent of those purposes. Four districts appeared to exceed the intended purpose defined by their respective creation ordinances.⁶

The six inactive districts had minimal or no activity during the review period. One district, whose intended purpose is limited to ownership of the neighborhood's roadways, hosted a single board of directors meeting in order to approve an interlocal agreement – the district's only activity during the review period.⁷ Two other inactive districts did not conduct programs or activities themselves, but instead delegated their authority to other public entities to provide neighborhood security services.⁸

² Atlantis Neighborhood Improvement District, Gretna Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, Walden Lake Community Association Local Government Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

³ Atlantis Neighborhood Improvement District delegated its authority to the City of Atlantis, and Walden Lake Community Association Local Government Neighborhood Improvement District delegated its authority to the Walden Lake Community Association.

⁴ According to written and verbal statements provided by the Steeplechase Neighborhood Improvement District's Secretary/Treasurer, the District was created for the sole purpose of privatizing the roads within the Steeplechase neighborhood, allowing the Steeplechase Property Owners' Association ("SPOA") to gate the roads, per the authorities granted by s. [163.508, Florida Statutes](#).

⁵ Orlandia Heights Neighborhood Improvement District.

⁶ Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, Manors of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.

⁷ Steeplechase Neighborhood Improvement District.

⁸ Atlantis Neighborhood Improvement District and Walden Lake Community Association Local Government Neighborhood Improvement District.

Staffing

Within each district report, M&J analyzed the staff, the number of programs provided, and the district-sponsored activities. There is a correlation between districts relying on volunteer advisory council members to administer activities and providing fewer services than those with paid staff (including staff paid for by entities other than the districts).

Performance Management

All 21 districts lacked one or more essential performance management mechanism, including current strategic plans, defined goals and objectives, and/or performance measures and standards. For the 15 active districts, M&J recommended updates to or creation of important performance management mechanisms. For the six inactive districts, while M&J acknowledges that these districts may have less immediate need for these tools, implementing such mechanisms is crucial. The tools provide vital guidance, ensuring that all programs and activities consistently align with a district's statutory purpose and its creation ordinances.

Public Access to Information

The M&J project team obtained available district documents, statistics, goals, objectives, and meeting records from public online sources, including district websites or their respective local governing authority's webpages. However, many districts had a minimal or outdated web presence, with numerous webpages containing old information and providing access to obsolete documents.

Public access to district information, such as meeting records, creation ordinances, financial data, and programming details, is crucial. It enhances transparency and empowers the public to engage in neighborhood improvement initiatives.

II. List of Districts

The 21 districts represent four of five distinct types of neighborhood improvement districts allowed under Ch. 163, *Florida Statutes*. Figure 1 lists the 21 districts by type and identifies each district's local governing authority.

Figure 1: Neighborhood Improvement District by Type and Local Governing Authority

| District | Local Governing Authority |
|--|----------------------------|
| Local Government Neighborhood Improvement Districts (18) | |
| Atlantis Neighborhood Improvement District | City of Atlantis |
| Downtown South Neighborhood Improvement District | City of Orlando |
| Golden Isles Safe Neighborhood District | City of Hallandale Beach |
| Gretna Neighborhood Improvement District | City of Gretna |
| Habitat Safe Neighborhood Improvement District | City of Lauderhill |
| Isles of Inverrary Safe Neighborhood Improvement District | City of Lauderhill |
| Manors of Inverrary Safe Neighborhood Improvement District | City of Lauderhill |
| Normandy Shores Neighborhood Improvement District | City of Miami Beach |
| Orange Blossom Trail Neighborhood Improvement District | Orange County |
| Pine Hills Neighborhood Improvement District | Orange County |
| Plantation Gateway Development District | City of Plantation |
| Plantation Midtown Development District | City of Plantation |
| Sunrise Key Neighborhood Improvement District | City of Fort Lauderdale |
| Three Islands Safe Neighborhood District | City of Hallandale Beach |
| Town of Davie Neighborhood Improvement District | Town of Davie |
| Walden Lake Community Association Local Government Neighborhood Improvement District | City of Plant City |
| West Atlantic Avenue Neighborhood Improvement District | City of Delray Beach |
| Windermere/Tree Gardens Safe Neighborhood Improvement District | City of Lauderhill |
| Property Owners' Association Neighborhood Improvement Districts (1) | |
| Steeplechase Neighborhood Improvement District | City of Palm Beach Gardens |
| Special Neighborhood Improvement Districts (1) | |
| Orlandia Heights Neighborhood Improvement District | City of DeBary |
| Preservation and Enhancement Districts (1) | |
| Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District | Alachua County |
| Community Redevelopment Neighborhood Improvement Districts (0) | |

III. District Background

Chapter [163, Part IV](#) of the *Florida Statutes*, known as the Safe Neighborhood Act, establishes the framework for neighborhood improvement districts (also known as safe neighborhood improvement districts) within 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 authorities; and the intended purpose of these districts.

Each of the 21 districts operates as a dependent special district under the local governing authority (e.g., county, city, or town) that created it. A board of directors or community council oversees each district, often with support from an advisory council.

With four exceptions, the local governing authority's elected leadership (e.g., board of county commissioners, city commission, town council) serves as the district's board of directors, though the boards' involvement varies.⁹ District advisory councils are typically volunteer boards composed of residents and property owners from the district's service area. Most district activities are managed by a combination of these advisory council volunteers and the local governing authority's staff.

Each 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.”

⁹ Orlandia Heights Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Sunrise Key Neighborhood Improvement District, and Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District.

IV. Summary of Findings

As M&J prepared the 21 district reports, the project team identified and summarized the common challenges, themes, or issues identified during fieldwork, as presented below.

Purpose Statements

While the statutory purpose for the districts described in s. [163.502](#), *Florida Statutes*, applies to and governs all 21 districts, several local governing authorities narrowed their districts' intended purpose in the creation ordinances. These local governing authorities typically defined district activities and powers as providing public safety and addressing the perception of crime through community policing and environmental design. Districts with such specified purposes generally exhibited more directed programming, though this was not universally true.

The statutory purpose outlines seven permissible goals.

1. Guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods
2. Promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers
3. Establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments
4. Prevent overcrowding and congestion
5. Improve or redirect automobile traffic and provide pedestrian safety
6. Reduce crime rates and the opportunities for the commission of crime
7. Provide improvements in neighborhoods so they are defensible against crime

The legislative intent, per s. [163.502\(4\)](#), *Florida Statutes*, envisions "safe neighborhoods" as a product of "planning and implementation of appropriate environmental design concepts, comprehensive crime prevention programs, land use recommendations, and beautification techniques." This framework suggests that a reasonableness test could assess whether district activities and programs align with the statutory goals by contributing to these elements of a safe neighborhood.

However, some districts appeared to interpret the second and third statutory goals broadly, leading to programming that does not fully meet these legislative aims. Four districts explicitly exceeded their intended purposes as defined by the districts' creation ordinances.¹⁰ This expansive interpretation has resulted in activities such as:

- Social programs
- Large-scale community events not directly related to safety or beautification
- Infrastructure improvements unrelated to safety, traffic flow, or enhancing neighborhood and business environments

¹⁰ Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, Manors of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.

While some districts engage in programs like workforce development that could foster an attractive business environment, others appear to primarily function as funding sources for local property owners' associations, further deviating from the core legislative intent.

While these activities may not pass a reasonableness test when weighed against the legislative findings in the Safe Neighborhoods Act, the relevant statutes do not identify the types of activities that are not permissible, which has enabled districts to interpret their purposes more broadly.

Programs and Activities

During the review period (October 1, 2021 – April 30, 2025), districts implemented a range of programs, activities, and safety measures to fulfill their statutory and intended purposes. These commonly included:

- Security patrols by unarmed security guards or off-duty police officers
- Gated entrances
- Security cameras and license plate readers
- Infrastructure improvements
- Roadway reconfigurations and improvements
- Beautification and landscaping
- Enforcement of property maintenance and nuisance codes
- Community engagement and events
- Workforce development

The level of activity of each district varied depending on many interrelated variables, including:

- Established neighborhood or developing neighborhood
- Staff support from the local governing authority or no staff
- Updated Safe Neighborhood Improvement Plan or no strategic plan
- Recurring revenue source or no revenue generation
- Standalone entities or overlays with other (re)development entities

During the review period, six districts were inactive and exhibited minimal or no activity. Three of these districts have historically remained entirely inactive, without revenue generation, expenditure of funds, or conduct of programs and activities. One district fulfilled its intended purpose simply by owning roadways, while two districts fulfilled their intended purpose by delegating their statutory powers and authority to another entity.¹¹

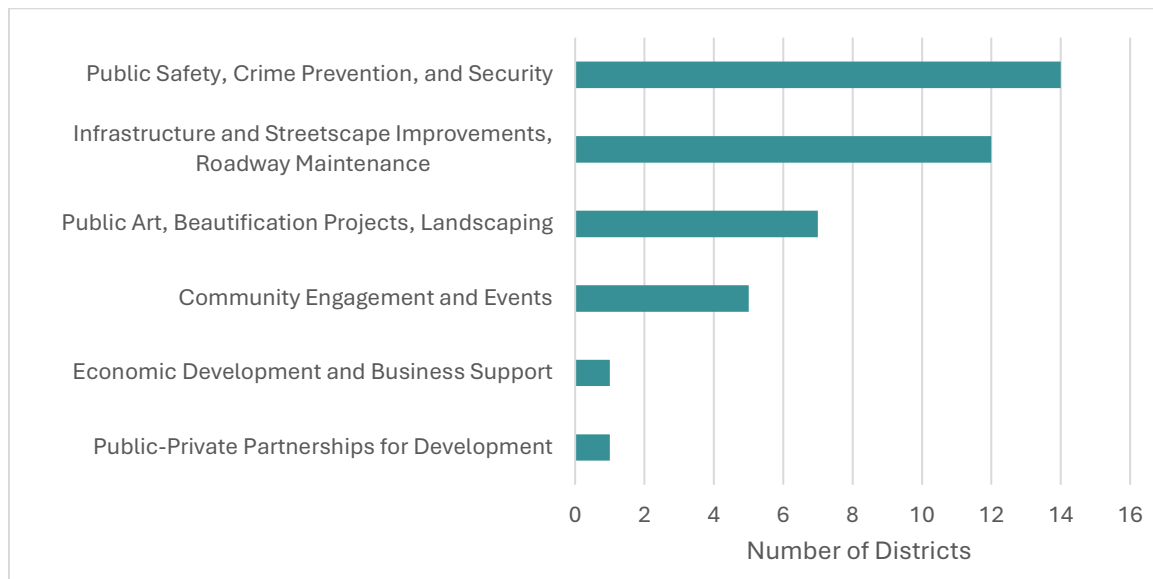
The programs and activities of the 15 active districts can be grouped into six categories, with the number of districts engaging in activities in each category illustrated in Figure 2.

¹¹ Entirely inactive: Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

Fulfilled purpose through roadway ownership: Steeplechase Neighborhood Improvement District.

Delegated authority: Atlantis Neighborhood Improvement District delegated its authority to the City of Atlantis, and Walden Lake Community Association Local Government Neighborhood Improvement District delegated its authority to the Walden Lake Community Association.

Figure 2: Program Categories



Source: M&J Project Team

Revenue Sources

The Safe Neighborhoods Act and each district's creation ordinances identified allowable sources of revenue. With few exceptions, the districts were authorized to use three primary sources:

- Ad valorem tax levied on real and tangible personal property in the district (up to 2.0000 mills)
- Non-ad valorem special assessment collected from each parcel in the district
- Planning grant applied for and received from the Department of Commerce

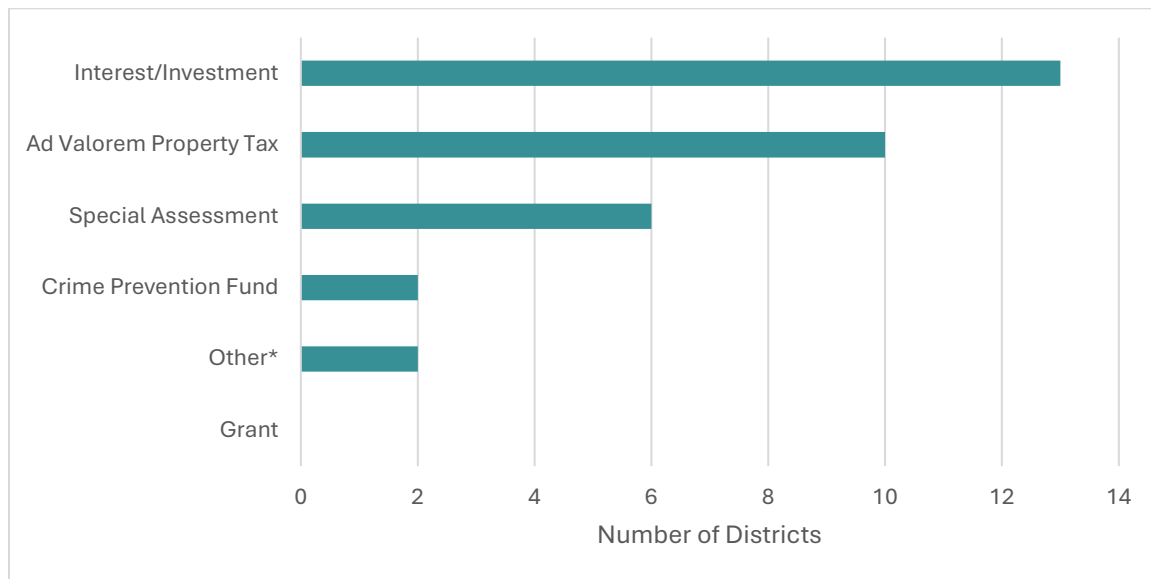
In addition to the three commonly authorized revenue sources, two districts received allocations from a county's Crime Prevention Fund, as authorized by s. [775.083, Florida Statutes](#).¹² Neither district used its tax levy or special assessment authority.

As many districts retained reserve funds to cover large planned or unplanned expenses, a number of districts also received interest or investment income accrued on reserve funds. Two districts had other funding sources, including payments in lieu of taxes and restitutions for damaged equipment.¹³ Figure 3 illustrates the number of districts that use each revenue source.

¹² Orange Blossom Trail Neighborhood Improvement District and Pine Hills Neighborhood Improvement District.

¹³ Payments in lieu of taxes: Downtown South Neighborhood Improvement District.
Restitutions: Normandy Shores Neighborhood Improvement District.

Figure 3: District Revenue Sources



*The Other category includes payments in lieu of taxes and restitutions for damaged equipment.

Source: M&J Project Team

Twelve revenue-generating districts relied on a single primary source, such as an ad valorem tax levied on real and tangible personal property, a non-ad valorem special assessment, or a Crime Prevention Fund. However, three districts notably generated revenues through both an ad valorem tax levied on real and tangible personal property and a non-ad valorem special assessment.¹⁴

The choice of revenue source and revenue generated directly correlated with a district's desired activity level. Districts planning extensive or high-cost activities (e.g., infrastructure improvements) typically set higher millage or special assessment rates. Conversely, districts with a limited number of programs intentionally raised less revenue, and those with little to no activity did not use their authority to generate any revenue.

While a district's intended number and extensiveness of programs led to the selection of revenue sources and rates, the amount of revenue a district could generate through its selected sources and rates in turn impacted the scope and scale of these activities. Smaller neighborhoods, for instance, generally generated less revenue, limiting their opportunities to provide recurring activities or large-scale programs.

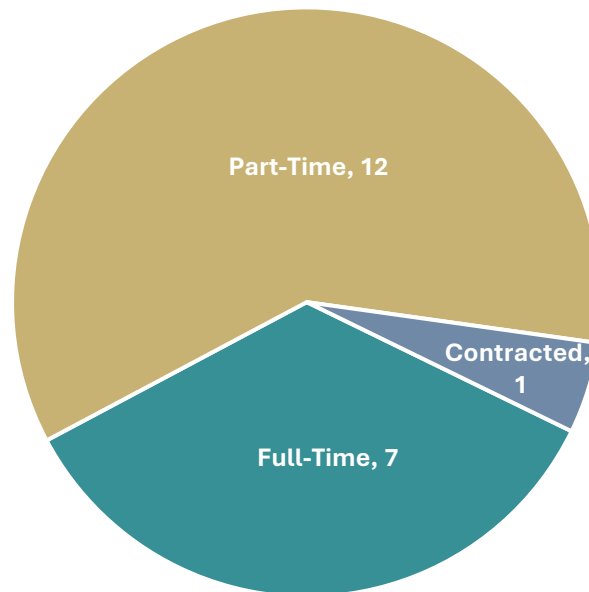
Staffing

M&J's analysis indicated a correlation between staffing levels and the amount of activity each district provided. While few districts directly funded staff positions, many local governing authorities assigned full-time or part-time staff to support their districts. Figure 4 illustrates the breakdown of 20 positions across the 21 districts, showing 7 full-time positions, 12 part-time positions, and 1 contracted staff member dedicated to supporting district operations and programs.

¹⁴ Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.

There is an average of 0.68 staff per district, influenced by the percentage of part-time staff. Of the 12 part-time positions represented in Figure 4, 8 are liaisons assigned by local governing authorities. Most liaisons provide limited administrative and operational support to their assigned district(s), such as meeting minutes transcription or facilitating communication between the district's advisory council and governmental departments, due to other job responsibilities taking priority. As a result, some of the districts rely heavily on the volunteer advisory councils to administer programs and activities.

Figure 4: Staffing Breakdown by Position Type



Source: M&J Project Team

Community Interactions

The districts regularly interact with various governmental entities and not-for-profit community organizations that operate in the districts' service areas. The interactions with these entities include:

- **Municipal and county governments** – The council or commission of the districts' local governing authorities served as 17 districts' board of directors. Municipal and county governments also assigned full-time and/or part-time staff to provide administrative and operational support to 12 districts.
- **Law enforcement agencies** – Police departments and sheriff's offices partnered with districts on public safety initiatives. Nine districts installed or used security cameras and/or license plate readers that connected to the local law enforcement agency's system. Five districts funded patrols of their service area by off-duty officers and deputies.
- **Community redevelopment agencies** – Community redevelopment agencies ("CRA") with service areas that overlapped with the districts occasionally partnered with districts on achieving the goals and objectives established in the community's master plan. While the districts' and CRAs' programs were different, the two entities worked toward the same goal of developing a safe and attractive community free of blight.

- **Florida Department of Transportation** – The Florida Department of Transportation (“FDOT”) coordinated and communicated with five districts, or the districts’ local governing authority, on streetscape improvement projects conducted in the districts’ service areas. The districts most frequently helped FDOT host community feedback sessions related to the streetscape improvement projects.
- **Community development organizations** – Local organizations (frequently not-for-profit organizations) focused on developing the communities in the districts’ service areas partnered with six districts to provide programs and services intended to promote the communities as attractive business environments and safe and healthy environments for residents and visitors.
- **Property owners’ associations** – Property owners’ associations (“POA”), homeowners’ associations (“HOA”), condominium (“condo”) associations, and townhouse associations (collectively, “POA”) frequently coordinate with the districts on services, including security and infrastructure improvements. In addition to POAs coordinating programs with districts, four districts’ local POAs either serve as the district’s board of directors or advisory council, or recommend members for the advisory council.

M&J reviewed the programs and services provided by each of the public entities, community development associations, and POAs that operate in the districts’ service areas to determine whether there was overlap in services and opportunities for consolidation. In each instance of coordination and/or overlap with municipal and county governments and law enforcement agencies, the district funded programs and services that supplemented the initiatives of the public entity to provide service levels higher than the public entity could provide without the district’s funding and operational support.

In each instance of overlap among districts and CRAs, the duties, responsibilities, programs, and funds of each entity were clearly delineated. Similarly, in each instance of coordination and/or overlap among districts and community development organizations, the duties, responsibilities, and funds of each entity were clearly delineated. Some districts funded community development organizations’ programs and events or partnered on events to expand events’ focuses to include safety and/or infrastructure improvement updates.

While most districts clearly delineated between the district and its local POA(s), M&J identified three districts that did not clearly delineate between the district’s services and responsibilities and those of the local HOA, condo association(s), and/or townhouse association(s).¹⁵ These three districts funded services that were either co-funded by the local POA(s) or similar to the services funded by the local POA(s). While the districts’ intended purposes, as defined by the districts’ creation ordinances, allow for the provision of security to private properties (as a collective), the districts’ services potentially exceed their intended purposes and deliver services that are the responsibility of the local HOA, condo association(s), and/or townhouse association(s) to private properties.

¹⁵ Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, and Manors of Inverrary Safe Neighborhood Improvement District.

Performance Management

One of the statutory requirements for the districts is the creation of a Safe Neighborhood Improvement Plan, or similar strategic plan, containing a specific list of elements, as detailed in s. [163.516](#), *Florida Statutes*. District records indicate that 15 districts drafted a Safe Neighborhood Improvement Plan or similar strategic plan early in each district's existence. However, nine of these districts have not updated their plan in 10 or more years. Furthermore, six districts either did not provide evidence of a strategic plan or district representatives stated that a strategic plan does not exist.¹⁶ As a result, most districts did not have strong performance accountability systems that clearly stated goals, measurable objectives, and established standards to measure district progress in meeting its intended purpose. M&J identified several opportunities for districts to develop, improve, and refine performance management activities. These are:

- **Goals or Objectives:** A widespread issue across districts was the absence of comprehensive, measurable goals. Ten districts either adopted overly broad, high-level objectives or, conversely, highly specific ones that were essentially single-event achievements. While the intention is to guide future program prioritization and align with the district's purpose, the current approach often falls short of providing consistent direction.
- **Performance Measures:** Three districts had identified performance measures, and only one had established performance standards. These are crucial for evaluating progress towards goals and assessing the effectiveness of programs in achieving the district's intended purpose.
- **Strategic Plans:** As noted earlier, only six districts have updated their Safe Neighborhood Improvement Plan, or similar strategic plan, within the last decade. Furthermore, some districts have not updated theirs since the district's initial creation in the 1980s or 1990s. An up-to-date strategic plan is essential for reflecting current community needs, evolving demographics, and contemporary public safety challenges, thereby shaping a district's long-term and short-term priorities.

Public Access to Information

During fieldwork and analysis, the M&J project team identified significant shortcomings in the public accessibility of district information, particularly online presence and meeting notices.

Website Compliance and Information Accessibility

Twelve district websites (or webpages hosted by local governing authorities) failed to provide adequate public access to information regarding district operations and activities, despite ss. [189.069](#) and [189.0694](#), *Florida Statutes*, which require website maintenance and define minimum content requirements. Websites were frequently outdated, and only three included all statutory requirements, including the district's public purpose, a description of service area, contact

¹⁶ Five districts have a strategic plan reviewed by M&J, but have not updated it in 10 or more years; four districts' documentation references a strategic plan created more than 10 years ago, but the strategic plan was not available for M&J to review and verify; and six districts either did not provide evidence of a strategic plan or district representatives stated that a strategic plan does not exist.

information for the district and its governing authority, and revenue and budget information.¹⁷ M&J recommended the 12 districts add information to their websites to improve the websites' compliance with statutory requirements.

Furthermore, six districts lacked any dedicated web presence, including four active districts and two inactive districts.¹⁸ M&J recommended that all six districts develop a web presence that meets the requirements of ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

Inadequate Meeting Notice Practices

Advisory councils typically issued meeting notices through their local governing authority's standard public notice process for advisory boards and committees. In some cases, meeting notices and agendas were buried within community event calendars or only discoverable via website search functions. While not universal, these practices could severely limit public awareness and participation in district meetings. M&J recommended that 16 districts regularly review their process of providing public notice of advisory council and/or board of directors meetings, as well as their retention of meeting and notice records. The 16 districts included the 15 active districts and one inactive district that asserted in an interview with M&J that the district has an advisory council that met during the review period, but the district did not provide evidence of these meetings.¹⁹

¹⁷ Downtown South Neighborhood Improvement District, Pine Hills Neighborhood Improvement District, and Town of Davie Neighborhood Improvement District.

¹⁸ Gretna Neighborhood Improvement District, Habitat Safe Neighborhood Improvement District, Isles of Inverrary Neighborhood Improvement District, Manors of Inverrary Neighborhood Improvement District, West Atlantic Avenue Neighborhood Improvement District, and Windermere/Tree Gardens Neighborhood Improvement District.

¹⁹ Atlantis Neighborhood Improvement District.

V. District Capabilities and Outlook

District Viability

A district's long-term viability correlates with several factors including having a clearly stated and agreed upon need for the district, clear strategic direction for the allocation of available resources, and sound management practices.

As part of the review, M&J identified six special districts that should be reviewed to determine if they are still needed. Three of these districts did not have any activities during the review period and did not delegate their authority to another entity.²⁰ These three districts chose not to generate revenues to fund programs and activities needed to fulfill their stated purpose. M&J recommended that each local governing authority of the three inactive districts consider whether its district is meeting its intended purpose in its current state, if the introduction of programs is needed to meet the communities' needs, or if the need for the district no longer exists and it can be dissolved. Additionally, M&J provided this recommendation for one of the two districts that delegates its authority to another entity.²¹ The other district that delegates its authority convened an advisory council during the review period and began the process of evaluating the effectiveness of the programs provided on behalf of the district, resulting in M&J not issuing this district the same recommendation.²² Finally, M&J provided this recommendation for the district that meets its purpose by owning roadways, though noted in the district's report that per s. [163.508, Florida Statutes](#), the district can exist in perpetuity as long as the property owners' association exists.²³

All 21 districts lacked at least one performance management mechanism (e.g., strategic plan, goals and objectives, performance measures and standards, stakeholder feedback). Fourteen of the 21 districts lacked all of the mechanisms that provide clear strategic direction, including eight active districts and all six inactive districts. Without strategic direction, district stakeholders may disagree on priorities, programs and activities, and the allocation of resources, which might weaken support for the district and undermine its long-term viability.

Poor budgeting and financial reporting practices can affect a district's economic stability, which can also limit a district's viability. M&J identified two districts during the review whose financial practices could result in the districts expending all revenues and reserves, or expending more than the district can generate in revenues and holds in reserves. One district's annual budgets do not reflect year-over-year patterns in its expenditure of funds, which resulted in the district using reserve funds each full year of the review period (October 1, 2021, through April 30, 2025).²⁴ The other district is managed by a third-party entity that maintains a separate account from the local governing authority.²⁵ M&J's review indicated that the two accounts are not aligned in terms of reporting transfers between entities, which could result in the third-party entity expending more funds than the local governing authority has available for the district.

²⁰ Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

²¹ Atlantis Neighborhood Improvement District.

²² Walden Lake Community Association Local Government Neighborhood Improvement District.

²³ Steeplechase Neighborhood Improvement District.

²⁴ Orlandia Heights Neighborhood Improvement District.

²⁵ Orange Blossom Trail Neighborhood Improvement District.

VI. Summary of Recommendations

The M&J project team identified 120 recommendations in total. The recommendations are divided into three subject categories: Performance Management, Service Delivery, and Resource Management. Approximately 68% of the recommendations were related to Performance Management, 27% were related to Service Delivery, and 5% were related to Resource Management. Figure 5 provides additional details for the recommendations by category.

Figure 5: Recommendations by Category and Subcategory

| Subcategory | Total | Subcategory | Total |
|---|-----------|-------------------------------------|-----------|
| Category 1: Performance Management | | Category 2: Service Delivery | |
| Web Presence | 18 | Meeting Notice Process | 16 |
| Performance Measures | 17 | Need for District | 5 |
| Stakeholder Feedback | 15 | Service-Purpose Alignment | 5 |
| Strategic Plan | 13 | Overlapping Services | 3 |
| Goals and Objectives | 13 | Staffing Model | 2 |
| Financial Reporting Process | 5 | Records Retention | 1 |
| Category 1: Total | 81 | Meeting Frequency | 1 |
| | | Category 2: Total | 33 |

| Subcategory | Total |
|--|----------|
| Category 3: Resource Management | |
| Budget Process | 2 |
| Revenue Sources | 2 |
| Special District Fee Timeline | 1 |
| Procurement Process | 1 |
| Category 3: Total | 6 |

Source: M&J Project Team

Category 1: Performance Management

All 21 districts received recommendations concerning Performance Management. Seventy-six of the 81 recommendations were relatively evenly distributed across five key areas:

- Establishing or enhancing web presence (18 districts),
- Identifying performance measures and standards (17 districts),
- Establishing a system for ongoing collection of stakeholder feedback (15 districts),
- Creating/updating strategic plans (13 districts), and
- Setting clear goals and objectives (13 districts).

M&J did not recommend that the four inactive districts that do not delegate their authority develop a strategic plan, goals and objectives, and performance measures and standards prior to the local governing authority determining whether the need for the district still exists.²⁶ However, M&J

²⁶ Gretna Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

recommended that the two inactive districts that delegate their authority to other entities establish and maintain performance management mechanisms to assess the effectiveness of the current service delivery model and help ensure that the entities with the delegated authority are meeting the communities' needs.²⁷ Furthermore, M&J encouraged every inactive district to establish performance management documentation and processes, should they conduct programs and activities in the future. Additionally, M&J recommended that three of the inactive districts review their financial reporting practices – both in terms of on-time reporting and how the districts are reported in their local governing authorities' annual financial audits.²⁸

Category 2: Service Delivery

Service delivery issues generated the second-highest number of recommendations for districts. While most advisory council meetings were publicly noticed through official local governing authority processes, M&J could not definitively confirm the propriety of all procedures. However, it appears that advisory council meetings, and sometimes board of directors meetings, were not noticed in a fully accessible manner. Consequently, M&J recommended that 16 districts review their meeting notice process.

The two other most common service delivery recommendations were to review the continuing need for the district itself and to assess current service offerings to ensure alignment with the district's statutory and intended purpose. Nine out of the 21 districts received one of these two recommendations.

Category 3: Resource Management

The Resource Management category yielded relatively few recommendations across the 21 districts, accounting for only six recommendations. Three districts received recommendations in this category, encompassing:

- Improving the budget process,
- Diversifying and reviewing allowable revenue sources,
- Adhering to governmental procurement rules, and
- Revising the district's timeline for paying the Annual Special District State Fee.²⁹

²⁷ Atlantis Neighborhood Improvement District and Walden Lake Community Association Local Government Neighborhood Improvement District.

²⁸ Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

²⁹ Gretna Neighborhood Improvement District, Orange Blossom Trail Neighborhood Improvement District, and Orlandia Heights Neighborhood Improvement District.