

Downtown South 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 Downtown South Neighborhood Improvement District (“District”) is a dependent special district of the City of Orlando (“Orlando” or “City”), located south of the City’s Downtown business district. Through multiple interviews with the City staff who administer the District’s programs and activities, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The Orlando Mayor and City Council created the Downtown South Neighborhood Improvement District on July 25, 2011, for the purpose of “planning, designing, financing, constructing, operating, maintaining, and otherwise providing important public goods and services” to the neighborhood’s businesses and residents.
- The District is governed by a Board of Directors (comprised of the Orlando Mayor and City Council) with support from an Advisory Council (comprised of property owners and business representatives from the District’s service area). The Advisory Council meets frequently, with the Board of Directors meeting several times a year to conduct business.
- The District conducts programs and activities related to infrastructure and streetscape improvements, public art and beautification projects, community engagement and events, public-private partnerships for development, and public safety within the service area. The services are provided through third-party contractors and the local Main Street program.
- The District generates its annual revenues through ad valorem taxes on real and tangible personal property within the District, as well as through interest, investments, and payments in lieu of taxes as part of a rental agreement.
- The District is administered by two full-time staff employed by the City and receives support from additional City departments as needed. While the District does not own any facilities, vehicles, or major equipment, one of the District’s development partners has reported more than \$48 million total private investment in businesses and infrastructure projects in the District’s service area as a result of the District’s activities.
- The District’s activities are guided by three strategic and future plans developed between 2013 and 2018, along with goals, objectives, and performance measures.

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 Downtown South Neighborhood Improvement District (“DSNID” or “District”), a dependent district of the City of Orlando (“Orlando” or “City”). The review period examined District 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.”

The purpose established by City Ordinance No. [2011-28](#), which created the District (as discussed in section I.B: Creation and Governance of this report), establishes that the District’s purpose is the purpose established by s. [163.502](#), *Florida Statutes*, which Ordinance No. [2011-28](#) summarizes as “planning, designing, financing, constructing, operating, maintaining, and otherwise providing important public goods and services to the businesses and residential neighborhoods of the state.”

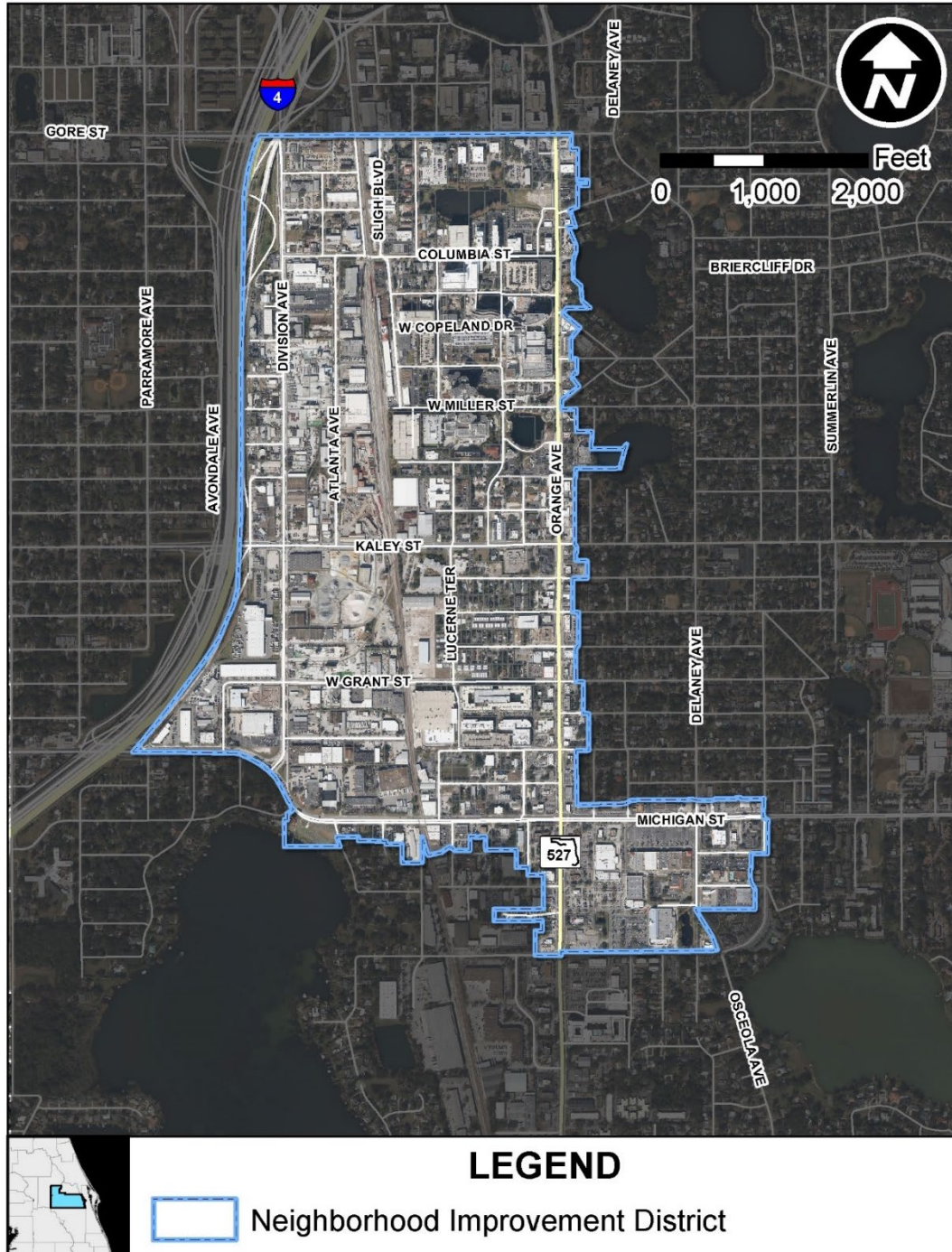
The District’s website states that the District “is intended to foster communications and cooperation among businesses and property owners. It may also plan for, construct, operate, or maintain physical improvements.” The District’s master plan states that the District’s purpose “is to support the redevelopment and improvement of the Downtown South neighborhood, an area of approximately 720 acres located south of Downtown Orlando.”¹ The District’s annual report for Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as “FY24”) states that the District’s mission “is to review, plan for, and prioritize capital improvement projects necessary to improve the District, review financial grants with potential public and private funding partners, and coordinate some activities with the Main Street Board of Directors.”

¹ City ordinances enacted in 2014 reduced the District’s size to approximately 517 acres. The City was unable to provide the enacting ordinance(s), and M&J was unable to independently confirm the ordinance(s) through the City’s publicly available documentation.

Service Area

The District is located south of Downtown Orlando and encompasses approximately 517 acres. Figure 1 is a map of the District's service area.²

Figure 1: DSNID Service Area



Source: s. 40.12, Code of the City of Orlando, Florida

² According to the Florida Department of Commerce's special district profile for DSNID, the District's registered address is P.O. Box 4990, Orlando, Florida 32802.

District Characteristics

The District is located in an urban area, with a mixture of residential, commercial, industrial, recreational, medical, governmental, and institutional properties. Table 1 categorizes the properties located in DSNID's service area. The number of properties is approximate, based on the most recent information available from the Orange County Property Appraiser's office. In addition to the properties listed in Table 1, the service area includes state commuter rail, privately owned rail, and the rights-of-way associated with the railways.

Table 1: DSNID Categorized Properties

Land Use Category	Property Type	No. of Properties
Commercial	Community Centers	5
	Financial Institutions	14
	Mixed-use Properties	16
	Offices	53
	Parking Facilities	32
	Private Communication Towers	5
	Restaurants	21
	Retail	54
	Vacant Properties ³	42
Governmental	City of Orlando-owned Facilities	5
	Orange County-owned Facilities	2
	U.S. Post Office	1
Industrial	Manufacturing/Processing	10
	Vacant Properties ⁴	35
	Warehousing/Storage	120
Institutional	Charitable Institutions	2
	Childcare/Nursery/Memory Care Facilities	3
	Religious Institutions	1
	Vacant Properties	1
Medical	Hospital Facilities	7
	Medical Offices	66
	Other Medical Facilities	1
Recreational	Government-owned Recreational Trails	2
	Hotels	2
	Privately-owned Recreational/Meeting Facilities	1

³ Commercial vacant properties include parking facilities for other commercial properties.

⁴ Industrial vacant properties include parking facilities for other industrial properties.

Land Use Category	Property Type	No. of Properties
Residential	Common Areas	7
	Duplexes	15
	Mobile Home Park	1
	Multi-family Residences (5+ units)	34
	Quadraplex	1
	Single-family Residences	36
	Townhomes	57
	Vacant Properties ⁵	36
Total Properties		688

Source: Orange County Property Appraiser properties database

I.B: Creation and Governance

The City of Orlando created the Downtown South Neighborhood Improvement District on July 25, 2011, through City Ordinance No. [2011-28](#). The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*. Orlando amended Ordinance No. [2011-28](#) through City Ordinance Nos. 2014-6 (February 24, 2014), 2014-31 (September 15, 2014), 2016-98 (January 23, 2017), and [2019-38](#) (July 22, 2019).⁶ Meeting minutes that include discussion of the relevant ordinances indicate that City Ordinance No. 2014-6 adjusts the District's boundaries, while City Ordinance No. 2014-31 appears to have adjusted language related to the change in boundaries to improve clarity. Minutes indicate that City Ordinance No. 2016-98 adjusted Advisory Council eligibility requirements. Ordinance No. [2011-28](#), as amended, is codified as ss. [40.11](#) through [40.19](#), *Code of the City of Orlando, Florida*.

The Orlando Mayor and City Council serve as the District's Board of Directors. As of April 30, 2025, all seven Director positions were filled. Figure 2 shows the terms of the District's Directors during the review period (October 1, 2021, through April 30, 2025).

Figure 2: DSNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ⁷
Chair	Buddy Dyer														
1	Jim Gray														
2	Tony Ortiz														
3	Robert F. Stuart														
4	Patty Sheehan														
5	Regina I. Hill										Shan Rose				
6	Bakari F. Burns														

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

Source: Orange County Supervisor of Elections website

⁵ Residential vacant properties include both developed and undeveloped lots. The undeveloped residential lots include properties within planned townhome and condominium communities.

⁶ City Ordinances Nos. 2014-6, 2014-31, and 2016-98 are not available in the City's online records.

⁷ FY25 Q3 through April 30, 2025

City Ordinance No. [2011-28](#) establishes an Advisory Council for the District, comprised of five Council Members. Per s. [2.119](#), *Code of the City of Orlando, Florida*, the Mayor appoints the Advisory Council Members, based on advice provided by the City’s Nominating Board and subject to confirmation by the City Council. City Ordinance No. [2011-28](#) establishes that the members of the Advisory Council must either own property in the District, represent a corporate property owner in the District, or reside in the District.

As set forth in City Ordinance No. [2011-28](#), the Advisory Council’s membership must also meet the following conditions:

- At least one member of the Advisory Council must be a representative of Orlando Health.
- At least one other member of the Advisory Council must either own land or represent an owner of land within the District designated for industrial use in the City’s future land use map.
- At least one other member of the Advisory Council must be a board member of the City’s South of Downtown District Main Street program (“Main Street”). If a Main Street board member is unable to serve on the Advisory Council, this seat must be filled by a landowner or representative of a landowner of land abutting Orange Avenue that is used for retail or commercial use and is designated as part of a mixed use corridor or activity center on the City’s future land use map.

Per s. [2.120](#), *Code of the City of Orlando, Florida*, Advisory Council members serve terms of two years and members cannot serve more than two consecutive full terms without receiving special approval from the City. Advisory Council members serve at the convenience of the City and may be removed from their position at any time by the Mayor and City Council. As of April 30, 2025, all five Council Member positions are filled. There were three vacancies during the review period. Seat 1 was vacant from January through June 2022, Seat 3 was vacant in September 2023, and Seat 4 was vacant from September 2023 through April 2024. Figure 3 shows the terms of the District’s Advisory Council Members during the review period.

Figure 3: DSNID Advisory Council Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ⁸
1	C.M.			Adam Wonus											
2	Sharon Subryan														
3	James Krawczyk									Sean Burke					
4	Cecil Moore												Jeffrey Husby		
5	Bryan Waldron														

Key: C.M. is Charlotte Manley.

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

Source: DSNID Annual Reports

⁸ 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.

- **Infrastructure and Streetscape Improvements** – The District supports infrastructure upgrades, including roadway improvements, pedestrian safety enhancements, and traffic flow optimization.
- **Public Art and Beautification Projects** – The District supports a variety of projects to increase the District's visual appeal, including public art installations, artistic bike racks, murals, and the painting of utility boxes.
- **Community Engagement and Events** – The District collaborates with South of Downtown District Main Street to organize community events, including social and cultural events as well as economic development events, and promote local businesses.
- **Public-Private Partnerships for Development** – The District engages with property owners and developers to encourage redevelopment and infrastructure improvement, including support in leveraging City economic development incentives.
- **Public Safety** – The District leases a facility from a local not-for-profit healthcare provider to serve as an Orlando Police Department station within the District.

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).

City of Orlando

DSNID is a dependent special district of Orlando, meeting the definition of a dependent district established by s. [189.012](#), *Florida Statutes*. The Mayor and City Council 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. DSNID 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 Management and Budget Division of the City's Office of Business and Financial Services, which incorporates the District's budget into the City's overall annual budget.⁹ The City Council, in its capacity as the Board of Directors, provides final approval and adoption of the District's annual budget (as part of the larger City budget) and the District's annual tax levy.

⁹ 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 Orlando has influence over DSNID's finances, the District is considered a component unit of the City for accounting purposes.

The District maintains an annual services agreement with the City, which outlines the internal services that the City provides to the District, including financial services (e.g., management of District accounts, investment of District assets, accounting and reporting), legal services, procurement and contract management services, and records management services. The services agreement stipulates that the District is to reimburse the City for internal services, based on hours worked.

The District maintains regular communication with the Business Development Division of the City's Economic Development Department, which houses the City staff for whom supporting District operations is a primary job duty. These staff regularly attend Advisory Council meetings to provide status updates on District projects and present concept proposals for Advisory Council feedback and approval. District-focused staff within the Business Development Division often work with planning, engineering, and construction staff in other City departments, including the Department of Transportation and Department of Public Works, when planning District capital programs. District-focused staff also use grant agreements between the City and other governmental entities, including the Florida Department of Transportation, to execute District projects, such as the Orange Avenue Streetscape and Roadway Improvement Project.

South of Downtown District Main Street

DSNID financially supports neighborhood improvement, economic development, and promotional services provided by South of Downtown District ("SoDo") Main Street ("Main Street"), a quasi-governmental not-for-profit organization that defines its mission as being "to improve our community by design, empower local businesses and residents to collaborate, and create a vibrant atmosphere to live, work, and play." District-supported services provided by Main Street include conducting monthly business networking and development events; maintaining art projects throughout the District, such as Main Street's utility box beautification efforts; and conducting promotional events such as the Light Up SoDo holiday promotion and the SoDo After Dark art and music festival.

The District enters into annual funding agreements with Main Street that lay out each party's obligations, with the District being responsible for providing the specified amount of funding and Main Street being responsible for providing services in line with the agreement's scope of work and meeting specified performance and financial reporting requirements. The District's funding obligation has been \$30,000 per year for each year of the review period.

I.E: Resources for Fiscal Year 2023-2024

Table 2 quantifies and describes the District's resources for 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 2: DSNID Resources for FY24

Resource Item	FY24 Amount
Millage Rate	1.0000
Revenues	\$1,088,609
Expenditures	\$380,581
Long-term Debt	\$0
Staff	2 full-time staff employed by City
Vehicles	None
Equipment	None
Facilities	Meetings were held at the Orlando City Hall

Source: FY24 Millage Rate Resolution, FY24 Orlando Annual Comprehensive Financial Report, FY24 DSNID Annual Report, District-provided statements

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).

Infrastructure and Streetscape Improvements

The District works with other public entities, including the City's Department of Transportation and Department of Public Works and the Florida Department of Transportation ("FDOT"), to facilitate and procure the design and construction of infrastructure upgrades in the District, including roadway improvements, pedestrian safety enhancements, and traffic flow optimization. Infrastructure-related projects in progress (design and/or construction) during the review period include streetscape and roadway improvement projects along Orange Avenue, the addition of a bike trail along Division Avenue, "complete streets" reconstructions of several arterial roadways, and the "O-Line" multimodal trail and greenway.

The District conducts some of its streetscape improvements, including the improvements along Orange Avenue, alongside pre-existing work being performed by FDOT. The District's role in these projects consists of working with third-party contractors to design the desired streetscape improvements, in collaboration with various community stakeholders, and reimbursing FDOT for the cost of the additional improvements above FDOT's original project plan.

Public Art and Beautification Projects

DSNID supports various efforts to improve the visual appeal of the District's streetscapes and green spaces, primarily through funding work conducted by community organizations. One of DSNID's primary partners in public art and beautification is the South of Downtown District ("SoDo") Main Street program ("Main Street") and its initiative to paint and beautify roadside utility boxes. Other public art and beautification projects supported by the District include the installation of artistic bike racks and commissioning of murals.

The District incorporates public art and beautification, including landscaping, into many of its infrastructure projects. The District contracts with a landscaping company to maintain the landscaping along a District-supported bike path project.

Community Engagement and Events

DSNID contracts with Main Street to conduct a variety of community events throughout the District. Some of the major events conducted by Main Street with District support include the Light Up SoDo holiday event, the SoDo After Dark music and arts festival, and the SoDo Brewer's Festival. The District also supports a variety of economic development programming conducted by Main Street, primarily including monthly networking and development meetups. DSNID also supports Main Street's efforts to drive the District's growth through digital promotions, print publications, and signage throughout the District.

Public-Private Partnerships for Development

DSNID engages with businesses throughout the District to cultivate private investment in the District, both in terms of investment in private enterprise and private investment in public infrastructure and services. In its 2023 annual report, Main Street (one of the District's primary development partners) reports over \$48 million in total private investment in businesses and infrastructure projects in the District's service area. One highlight of the DSNID's efforts to attract private investment in District infrastructure is a local medical facility's investment to replace and/or upgrade traffic control devices at intersections within the District.

Public Safety

DSNID leases a facility from Orlando Health, a local not-for-profit healthcare facility, to serve as a base for Orlando Police Department activities within the District and the surrounding area.

Analysis of Service Delivery

The services and activities conducted by the District align with the District's statutory purpose and authorities, as identified in ss. [163.502](#) and [163.514](#), *Florida Statutes*, as well as the purpose statements given on the District's webpage and annual report. City Ordinance No. [2011-28](#) reflects the purpose statement established by s. [163.502](#), *Florida Statutes*, so the services and activities conducted are aligned with Orlando ordinances, as well.

The District has not evaluated potential alternative methods of service delivery during the review period. The District's current activities currently performed largely by the assigned staff within the City's Business Development Division. These staff represent the District in its engagement with the design or construction of District infrastructure projects. Other City staff manage most of the District's administrative functions, including financial management and reporting, procurement, and contract management. The members of the Advisory Council and Board of Directors generally play a limited role in District operations outside of the votes that they conduct to advance projects and approve contracts during meetings.

Because the District's programs are primarily administered by City staff or Main Street, the District has limited overhead costs and is able to dedicate most of its funds to service delivery. DSNID's tight integration with the City means that the District is able to use the City's relatively inexpensive internal services and civil engineering resources. While third-party contractors do play a role in the planning and design of District infrastructure improvements, access to City resources means that the District can minimize its role and reduce costs.

DSNID’s status as a neighborhood improvement district also provides it with a specialized ability to raise revenue through geographically limited ad valorem taxation and/or property assessments, which would not be possible through alternative methods of service delivery including consolidation with the City or a community organization such as Main Street or a local Chamber of Commerce.

Comparison to Similar Services/Potential Consolidations

DSNID’s December 2018 planning document, *An Approach to Complete Streets in Downtown South*, (as discussed in II.C: Performance Management) identifies that the District’s programs are a collaborative effort with the City, Orange County, Main Street, and FDOT. M&J’s review of the services agreements between DSNID and the City indicates that the City provides a variety of support services to the District, including general internal services (e.g., procurement, general financial management and reporting, information technology) and project-specific services (e.g., project design and construction management, project financial management, transportation planning). DSNID’s mission overlaps with many of the project-specific services already offered by the City, but DSNID focuses these services on its particular service area. Additionally, the District’s unique funding mechanism allows for the provision of services above and beyond those that could be funded by general City funds.

Similarly, the District’s funding agreement with Main Street indicates an overlap between the District’s goals and Main Street’s goals. The two organizations have different emphases, however, with the District serving as a governmental planning organization with the authority and resources to engage in District-wide infrastructure planning, while Main Street is a quasi-governmental organization that serves more as a body for community members to organize their own private investment.

The District has engaged with FDOT to fund additional streetscape and infrastructure elements alongside existing FDOT projects. DSNID-funded elements of FDOT projects are generally items that are above and beyond what FDOT funded in its original project agreements, meaning that the District’s provision of these additional elements may be similar to but does not constitute an overlap with FDOT services.

Analysis of Board of Directors and Advisory Council Meetings

Table 3 shows the number of times the District’s Board of Directors and Advisory Council met each year of the review period.

Table 3: DSNID Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	6	5
2023	6	4
2024	7	4
2025¹⁰	3	2

Source: DSNID Board of Directors and Advisory Council meeting minutes

¹⁰ 2025 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. For the District, the procedure includes posts on the District’s page on the City’s website. 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 City currently employs two staff who primarily support District operations, with limited responsibility for supporting non-DSNID-related development initiatives. Both positions are partly paid for with District funds. These two positions are a Chief Urban Project Manager, who also serves as the Recording Secretary for the District, and an Urban Project Manager.

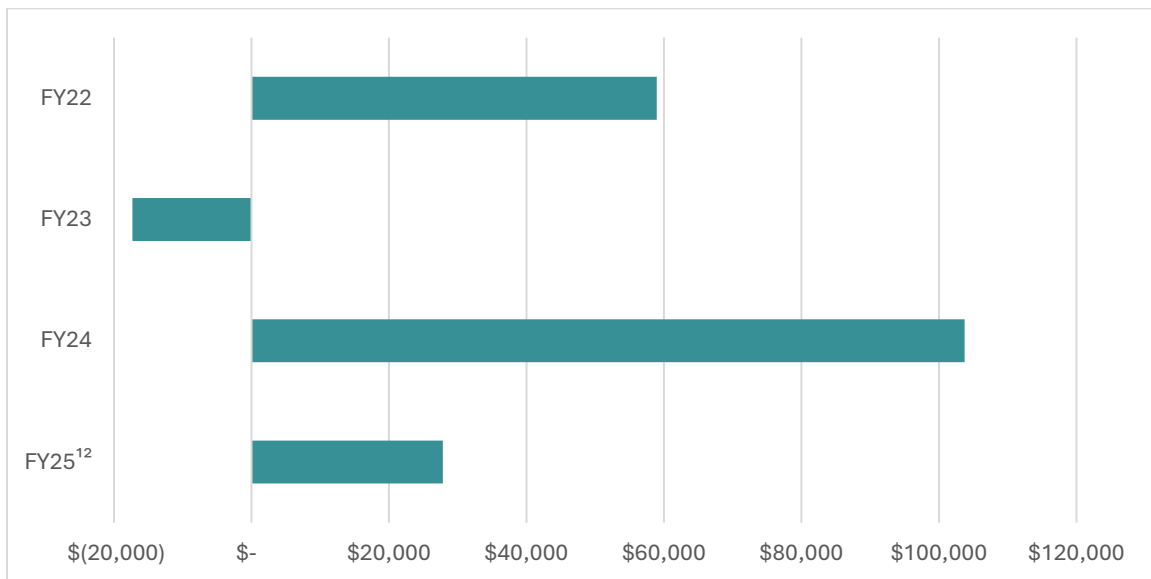
Prior to FY22, the District reimbursed the City for all compensation related to the Chief Urban Project Manager’s position. In FY22, the District provided half of the funding for the Chief Urban Project Manager’s position, with the remaining half of the funding coming from the City’s General Fund. DSNID has provided one third of the funding for the Chief Urban Project Manager’s position from FY23 to the present, with the remaining two thirds coming from the City’s General Fund. The Chief Urban Project Manager position has been filled by the same employee for the entirety of the review period.

The Urban Project Manager position was created in FY23. The District has provided one third of the funding for the Urban Project Manager position since the position was created, with the remaining two thirds coming from the City’s General Fund.

DSNID also receives occasional support from other City employees, including an Assistant City Attorney and staff within the City’s Office of Business and Financial Services. The District does not contribute to the salary and benefit costs of the Assistant City Attorney or other City employees that provide occasional support to the District. Figure 4 illustrates the District’s total employee compensation expenditures for each fiscal year in the review period.¹¹

¹¹ The negative charge shown for FY23 reflects funding credited by the City for overpayments toward employee compensation. The transfer of funds had been set up to occur in the system automatically, and partway through the year, the City amended the transfer amount and credited the District the overpayment amounts.

Figure 4: DSNID Annual Compensation Expenditures



Source: DSNID budget/actual reports

There was no turnover of District staff during the review period (October 1, 2021, through April 30, 2025). The District does not use contract staff, nor does it directly use the services of volunteers other than the Advisory Council, although some services provided by District-supported entities, such as the South of Downtown District Main Street program (“Main Street”) may engage volunteers.

Equipment and Facilities

The District does not own or rent vehicles or major equipment. The City staff assigned to support District operations have access to City-owned vehicles to conduct District business when needed.

The District does not own or rent any facilities. The City staff assigned to support District operations work out of offices located within Orlando’s City Hall. Board of Directors and Advisory Council meetings are also held at City Hall, with Board of Directors meetings held in City Council Chambers and Advisory Council meetings held in the Veterans Conference Room.

Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: an ad valorem tax of up to 2.000 mills levied on real and personal property within the District, as authorized by s. [163.506](#), *Florida Statutes*, and City Ordinance No. [2011-28](#). For each year of the review period, the Board of Directors (as recommended by the Advisory Council) authorized a tax levy of 1.0000 mills. The District also receives payments in lieu of taxes (“PILOT”) from a local not-for-profit healthcare facility as per the terms of an agreement between the healthcare facility and the City. The District also receives interest on its financial reserves and holds investments. Table 4 and Figure 5 show the categorized annual revenues generated by DSNID during the review period.

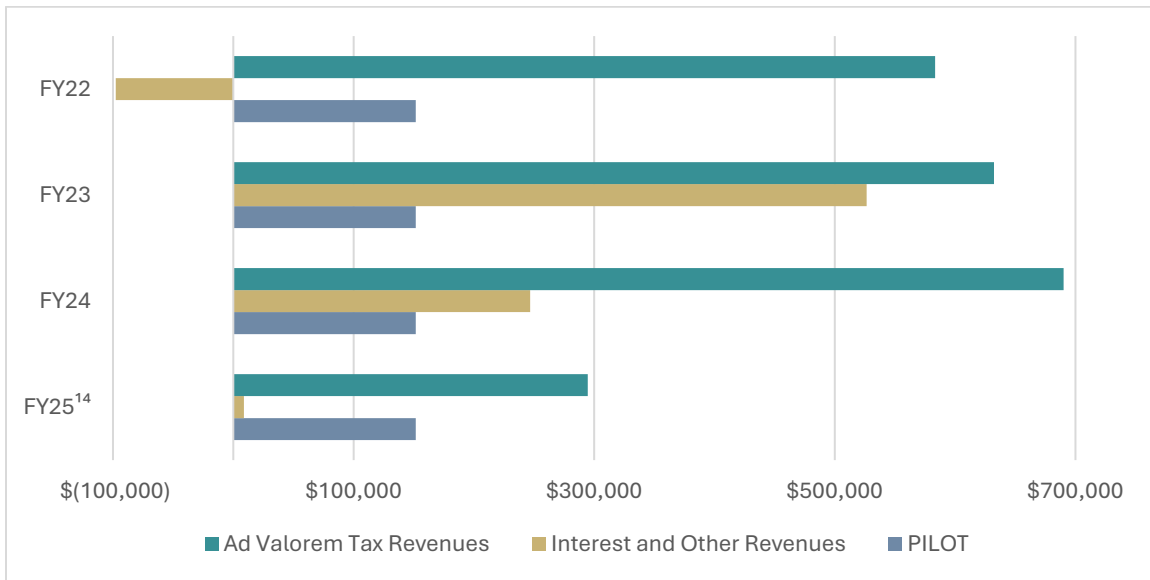
¹² FY25 through December 31, 2024

Table 4: DSNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ¹³
Ad Valorem Tax Revenues	\$583,378	\$632,225	\$690,156	\$294,628
Interest and Other Revenues	-\$97,719	\$526,373	\$246,786	\$8,819
PILOT	\$151,667	\$151,667	\$151,667	\$151,667
Total	\$637,326	\$1,310,265	\$1,088,609	\$455,114

Sources: DSNID-provided financial statements

Figure 5: DSNID Annual Revenues



Sources: DSNID-provided financial statements

The negative figure for Interest and Other Revenues in FY22 represents a decrease in value of the District's investments.

The City has estimated that the ad valorem tax levy will generate approximately \$792,076 in revenues for the District through the end of FY25.

The District expends funds on its five services (infrastructure and streetscape improvement, public art and beautification projects, community engagement and events, public-private partnerships for development, and public safety), as well as on operational, administrative, and maintenance costs related to providing those services. Based on a review of the District's financial records, M&J has categorized the District's expenditures as follows:

- **Capital Project Delivery** – Planning, design, and construction charges related to the District's infrastructure projects
- **Compensation** – Charges for the District's share of the compensation costs associated with District staff
- **Leases** – DSNID's lease with Orlando Health for the local Orlando Police Department substation

¹³ FY25 through December 31, 2024

¹⁴ Ibid.

- **Main Street Support** – DSNID financial support of Main Street program
- **Operational Costs** – Administrative costs, supplies, travel costs, cost allocation plan fees, utilities, other operating expenses

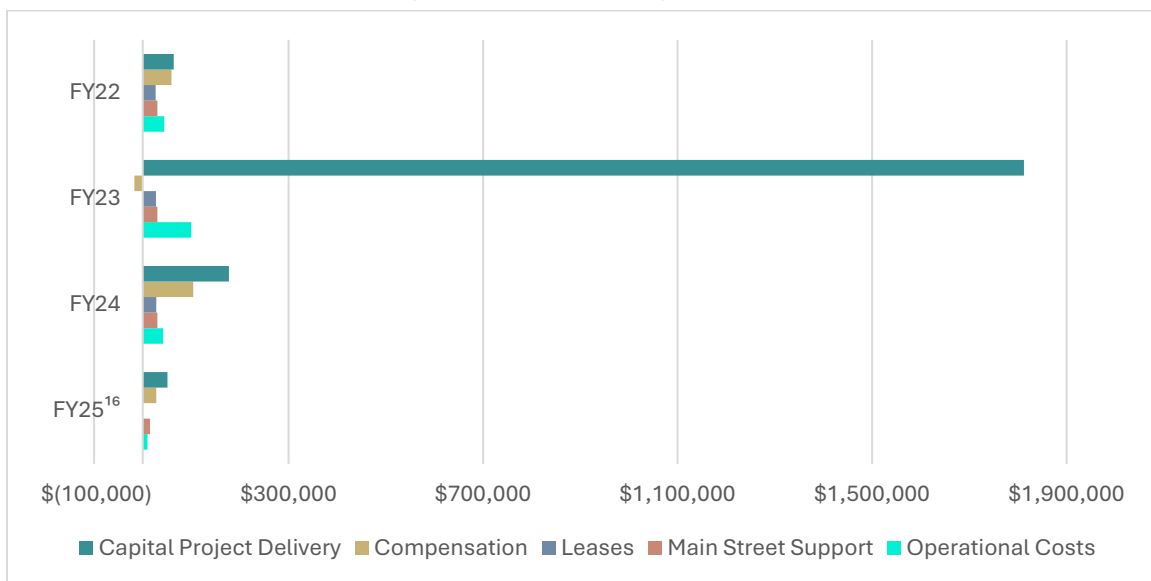
Capital project delivery and compensation expenditures fluctuated significantly from year to year based on the capital programs in progress at any given time and the District’s staffing levels, respectively, while Main Street support costs and lease expenditures remained relatively stable throughout the review period. Table 5 and Figure 6 illustrate the categorized funds expended by the District during the review period. Figure 7 illustrates the categorized expenditures with Capital Project Delivery removed in order to more clearly view the year-over-year patterns of the other expenditure categories.

Table 5: DSNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ¹⁵
Capital Project Delivery	\$63,664	\$1,812,404	\$177,123	\$50,852
Compensation	\$59,943	-\$17,327	\$103,724	\$27,842
Leases	\$26,393	\$57,052	\$27,728	\$0
Main Street Support	\$30,000	\$30,000	\$30,000	\$15,000
Operational Costs	\$44,148	\$99,997	\$42,005	\$9,626
Total	\$223,118	\$1,952,126	\$380,580	\$103,320

Source: DSNID-provided financial statements

Figure 6: DSNID Annual Expenditures

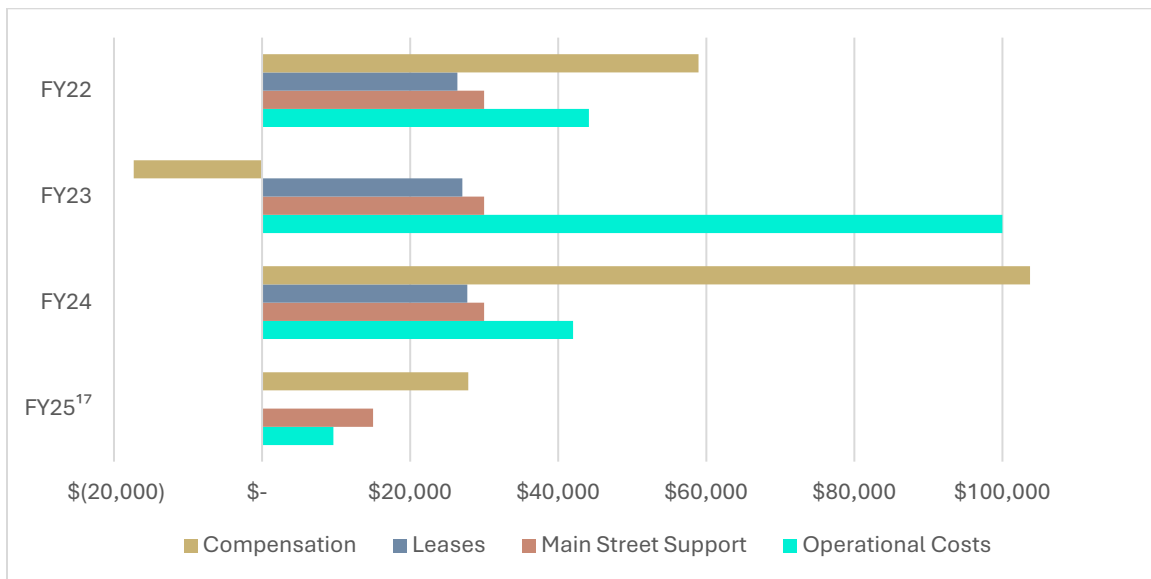


Source: DSNID-provided financial statements

¹⁵ FY25 through December 31, 2024

¹⁶ Ibid.

Figure 7: DSNID Annual Expenditures (without Capital Project Delivery)



Source: DSNID-provided financial statements

DSNID does not contract for any services other than those directly related to the conduct of its services and activities (e.g., planning, design, and construction).

The District's fund balance as of the end of FY24, as reported in Orlando's FY24 Annual Comprehensive Financial Report, was \$2,732,209. The District did not hold any long-term debt during the review period.

Trends and Sustainability

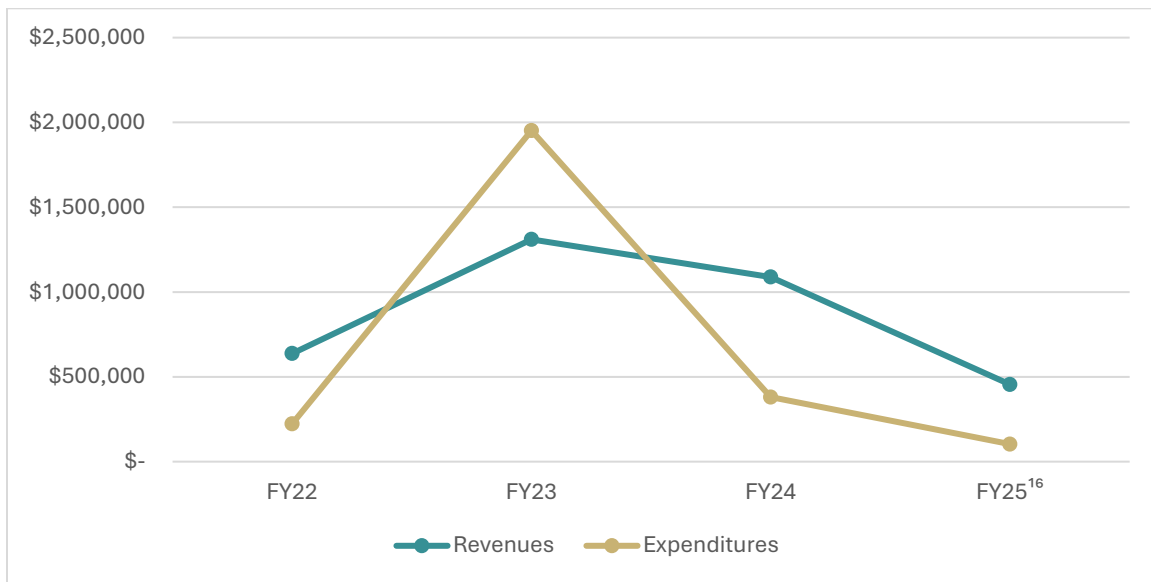
The District has had consistent revenue generation each year of the review period, with the Board of Directors (as recommended by the Advisory Council) approving a 1.0000 mill ad valorem tax levy on real and personal property within the District each year.

As shown in Figure 8, the District's expenditures exceeded revenues in one year of the review period, while revenues exceeded expenditures in the remaining two full years of the review period and in the first quarter of FY25. The size of some of DSNID's capital programs requires the District to occasionally use its fund balance to fund capital programs that cannot be supported by annual revenues alone. Revenues greatly exceed expenditures in years where DSNID does not engage in major capital programs, which allows the District to replenish its fund balance and maintain sufficient reserves to support future operations.

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

¹⁷ FY25 through December 31, 2024

Figure 8: DSNID Annual Revenues vs. Expenditures



Source: DSNID-provided financial statements

II.C: Performance Management

Strategic and Other Future Plans

Per the requirements of s. [163.516](#), *Florida Statutes*, the District developed a Safe Neighborhood Improvement Plan (“Improvement Plan”), the most recent version of which was finalized in January 2013. The Improvement Plan contains an analysis of the demographics and land use characteristics of the District and identifies capital improvements and services which DSNID could fund over a 20 to 30-year period. According to the District’s website, the Improvement Plan serves as the guiding document for the District’s infrastructure and capital improvements. While the Improvement Plan includes high-level planning through at least 2043, the District has not updated the Improvement Plan since 2013. Significant changes to the District’s composition and service area, including major alterations to the District’s service area in 2014, means that the current Improvement Plan may not reflect an up-to-date assessment of the needs faced by the District as it is currently composed.

The District also developed a Comprehensive Long-Range Finance Plan (“Finance Plan”) in 2017, which is “intended to serve as the vehicle for the District Advisory Council, South of Downtown [District] Main Street [program (“Main Street”)] Board members, District stakeholders, and the City of Orlando to establish ways and means for achieving the City’s Vision Plan for the District” from FY17 to FY30. The Finance Plan contains a detailed evaluation of projected District revenues and expenditures, including operational expenditures, short-term capital expenditures, and long-term capital expenditures, through FY22, with more general analyses covering the period of FY23 through FY30. The District has not updated the current Finance Plan since it was originally developed in 2017. As a result, the District does not currently have a detailed Finance Plan covering the present and near future. The absence of a multi-year financial plan inhibits the District’s ability to organize its activities and financial obligations beyond the current fiscal year.

¹⁶ FY25 through December 31, 2024

In December 2018, the District also developed *An Approach to Complete Streets in Downtown South* (“Complete Streets Plan”) in collaboration with the City, Orange County, Main Street, the State of Florida Department of Transportation (“FDOT”), the Orlando Utilities Commission, and other community stakeholders. The Complete Streets Plan provides a mission and vision to align the efforts of the various governmental entities operating in the neighborhood. The Complete Streets Plan imagines models for neighborhood transportation infrastructure improvements and details options for streetscape materials and furnishings. Extensive public comment periods and thorough reviews of development models used in other cities across the world were used to inform the development of the Complete Streets Plan. While the Complete Streets Plan does not contain time-sensitive elements such as specific funding plans or a timeline or a capital programs timeline, the District does not have processes in place to periodically review the Complete Streets Plan and update it as necessary to ensure that it continues to address changing District needs and fit changing District conditions.

Recommendation: The District should consider periodically amending its strategic and long-term planning documents, including the Improvement Plan, Finance Plan, and Complete Streets Plan to reflect changing demographics of the community, changing land-use patterns within the District’s service area, and other non-static data. The strategic and long-term planning documents should build on the District’s purpose and vision, and 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

The Improvement Plan outlines several goals for the District, which are:

- Accommodate future development and redevelopment within the District boundary by encouraging a variety of uses including, but not limited to: mixed use development in proximity to the SunRail station. As reported by the American Association of State Highway and Transportation Officials in 2024, the 17 SunRail stations has been a catalyst for Transit-Oriented Development across Central Florida and have resulted in over \$2 billion in increase property values resulting in more than \$20 million in property tax revenue to the local communities.
- Promote advantages of the District so as to attract new businesses and encourage the expansion of existing businesses.
- Preserve existing property rights.
- Facilitate improvements to infrastructure within the District boundary.
- Reduce crime within the District boundary.

The District’s website contains additional goals with associated objectives and performance measures. District staff asserted that the goals and objectives provided on the District’s website were adopted for FY25 by the Board of Directors and/or Advisory Council. Table 6 details the District’s FY25 goals and objectives, as shown on the District’s website.

Table 6: DSNID FY25 Goals, Objectives, and Performance Measures

Goal	Project/Program	Objective	Performance Measures
Sustainable Infrastructure and Public Safety	Complete Street Rebuild of Orange Avenue	DSNID, FDOT, and MetroPlan will complete the rebuild of Orange Avenue in Q2 of FY25, enhancing the safety of the District.	The special district will document the completion of Orange Avenue
	Rebuild of Columbia Street and Sligh Avenue	DSNID will work with its partners, including FDOT and the City of Orlando Transportation Department to fund these improvements by Q4 of FY25, enhancing the multimodal connectivity in the District between cars, bikes, and rail transit and mobility safety	DSNID will document the status of these road, bike, and pedestrian improvements
Economic Development	Provide funding support of Main Street and its business efforts	DSNID will continue to provide funding support for Main Street's business outreach and growth efforts	DSNID will provide a breakdown of Main Street's business efforts at the end of each fiscal year
	Community events/engagement	Provide funding support to community events designed to strengthen the business environment and public safety of the District	DSNID will provide a list of community events/engagement to support each fiscal year
	Engineer the O-Line Bike and Pedestrian Project	DSNID will provide funding of the O-Line Bike and Pedestrian Project	DSNID will provide an update on the engineering efforts for the O-Line at the end of FY25

Performance Measures and Standards

The goals and objectives provided in the Improvement Plan are not tied to any performance measures or standards and many of these goals are not suited to evaluation by performance measures or standards, with success instead being measured by the accomplishment of one-time actions. Some goals and objectives provided in the Improvement Plan, such as the goal to reduce crime within the District boundary, can be evaluated through the use of performance measures and standards, but the District has not adopted specific performance measures and/or standards to use in evaluating progress towards those goals. Each of the objectives listed in the DSNID FY25 goals and objectives statement on the District's website is associated with a given performance measure, as shown in Table 6. The District does not maintain performance standards or targets associated with the various performance measures.

The funding agreements that the District enters into with Main Street each year specify several performance standards that Main Street is to adhere to and detail in regular reports to the District throughout the year. The performance standards provided in the District's FY25 funding agreement with Main Street are:

- Main Street will have an office presence in the District with regular and consistent office hours
- Main Street will maintain a digital District business directory and operate a business of the month program
- Main Street will hold recurring member engagements, host educational opportunities, and provide recurring community progress updates
- Main Street will produce reports in accordance with the City of Orlando's Main Street requirements
- Main Street will continue to paint and enhance utility boxes within the District
- Main Street will provide assistance and connect businesses/property owners seeking improvements to the City Economic Development resources available
- Main Street will provide artistic bike racks throughout the District
- Main Street will provide work with local artists to commission murals
- Main Street will create branded items for promotion of the District
- Main Street will host at least two major community events per year
- Main Street will adhere to quarterly reporting requirements set forth in its funding agreement with the District

Neither DSNID nor Main Street publish the periodic reports required by the District's funding agreement with Main Street.

The District's annual reports contain a brief summary of the District's progress throughout each fiscal year, including estimated completion dates for projects in progress, but do not include any performance measures or standards other than a listing of Advisory Council meeting dates and a raw count of the number of hours volunteered by the Advisory Council's members during the fiscal year.

Analysis of Goals, Objectives, and Performance Measures and Standards

While the goals and objectives provided in the Improvement Plan have not been updated since the most recent version of the document was finalized in 2013, the District has developed updated goals and objectives in the form of the FY25 goals and objectives provided on the District's website. The District's FY25 goals and objectives outline a clear vision for the District and achieve the purposes of helping to assess general District performance towards achieving its vision and ensuring consistent direction for future prioritization of programs and activities.

Only one of the performance measures listed alongside the FY25 goals and objectives (to provide a list of community events/engagement supported during the year) clearly defines the contents of the measure, though this measure only captures a raw count of the events or engagement opportunities that the District supported. The measure does not provide meaningful insight into the impact that these events and engagement opportunities have or how effective the events and engagement opportunities were at fulfilling the District's objective of strengthening the District's business environment and public safety. DSNID does not maintain an accompanying performance standard or target regarding the District's outreach and engagement.

The remaining four performance measures listed alongside the FY25 goals and objectives consist of statements that the District will document and/or provide year-end updates detailing unspecified aspects of the District's execution of various programs. These items do not include any specific measures for the District to capture, which produces uncertainty as to how the District is to evaluate the success of its various programs and also reduces consistency in year-to-year reporting, limiting the usefulness of any multi-year evaluations. Advisory Council and Board of Directors meeting minutes do not reflect year-end updates. DSNID annual reports contain year-end updates on District activities and the status of ongoing projects, typically consisting of one-sentence project/program descriptions and information on estimated completion dates. The year-end updates do not contain sufficient information to evaluate the District's performance in achieving its goals and objectives at a useful level of detail.

Recommendation: The District should consider identifying performance measures and standards that align with its 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.

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 Orlando, as defined by generally accepted accounting principles, DSNID 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 Orlando, DSNID 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 FY22, FY23, and FY24 audit reports did not include findings.

Performance Reviews and District Performance Feedback

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

The District collects public feedback through public comment at Board of Directors and Advisory Council meetings. A review of Board of Directors and Advisory Council meeting minutes shows that members of the public do not regularly use these opportunities to provide comment on District activities. The District also collects public feedback on specific transportation infrastructure projects conducted with FDOT in order to fulfill public outreach requirements in planning and approval processes related to those projects. The District does not maintain a system for the ongoing collection of feedback from residents and other stakeholders.

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. M&J's review did not identify any issues with the District's compliance with the webpage's statutory requirements.

III. Recommendations

Table 7 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 7: 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 periodically amending its strategic and long-term planning documents, including the Improvement Plan, Finance Plan, and Complete Streets Plan to reflect changing demographics of the community, changing land-use patterns within the District’s service area, and other non-static data. The strategic and long-term planning documents should build on the District’s purpose and vision, and 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 periodically amending its strategic and long-term planning documents, including the Improvement Plan, Finance Plan, and Complete Streets Plan, the District can ensure its goals, objectives, and strategic actions continually align with the community’s needs and current state, including changes in land use or District territory over time. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third-party vendor is contracted to assist with the strategic planning process. • 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. 2011-28, as amended.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards that align with its 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 educated 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. 2011-28, as amended.
<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

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.

Orlando, July 11th, 2025

Dave Jahosky and Graham Sweeney
Mauldin & Jenkins Advisors
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205

Dear Mr. Jahosky and Mr. Sweeney:

On behalf of the Downtown South Neighborhood Improvement District and the City of Orlando, we would like to express our sincere appreciation for the opportunity to participate in the district performance review and for the thoughtful and constructive recommendations provided.

We are pleased to provide the District's formal responses to the recommendations outlined in Section III, which we respectfully request be incorporated into the final version of the report.

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.*

District Response:

The meeting dates are posted on the City of Orlando's website on the District's webpage and on the City's public meeting page. Additionally, the schedule for the District's Board of Directors' meetings for August through December 2025 will be publicly noticed on Friday, August 1, 2025 in the Orlando Sentinel newspaper in accordance with Florida Statutes. We will ensure that all future meeting notices likewise comply fully with sections 189.015 and chapter 50, Florida Statutes.

Recommendation: *The District should consider periodically amending its strategic and long-term planning documents, including the Improvement Plan, Finance Plan, and Complete Streets Plan, to reflect changing demographics, land-use patterns, and other dynamic data.*

District Response:

We appreciate this recommendation and agree that planning documents must remain responsive to evolving community needs. The District will assess the existing plans and consider updates as appropriate to better align with the community needs, development patterns, and long-term strategic priorities.

Recommendation: *The District should consider identifying performance measures and standards aligned with its goals and objectives to assess effectiveness and support improvements to service delivery.*

District Response:

The District recognizes the importance of performance-based evaluation. We will explore opportunities to define meaningful performance measures and standards, and where appropriate, implement mechanisms for tracking and using this data to evaluate progress toward our goals and enhance service delivery.

Recommendation: *The District should consider implementing a system for the ongoing collection of stakeholder feedback, and using the results to inform service delivery improvements.*

District Response:

The District values community input. We are exploring the implementation of a stakeholder survey to be distributed via email to our database of property owners. The feedback collected will be reviewed systematically and used to guide service refinements and better address community needs.

We thank you again for your engagement and collaborative approach throughout this review process. Please do not hesitate to reach out if any additional information is needed.

Sincerely,

Fernanda Paronetto
Urban Project Manager
Downtown South Neighborhood Improvement District / City of Orlando
407.246.3427 – fernanda.paronetto@orlando.gov