

Isles of Inverrary Safe Neighborhood Improvement District Performance Review

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

August 4, 2025



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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 Isles of Inverrary Safe Neighborhood Improvement District (“District”) is a dependent special district of the City of Lauderhill (“Lauderhill”), located on the south end of the Inverrary neighborhoods, near the center of the City. Through an interview with 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 City of Lauderhill Mayor and City Commission created the Isles of Inverrary Safe Neighborhood Improvement District on July 12, 2010, for the purpose of “crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts.”
- The District is governed by a Board of Directors (comprised of the Lauderhill Mayor and City Commission) with support from an Advisory Council (comprised of residents and property owners from the District’s service area). The Advisory Council and Board of Directors meet on an as-needed basis to conduct business. The infrequency of Advisory Council meetings has resulted in missed opportunities for improved service and City-required infrastructure repairs.
- The District conducts programs and activities related to neighborhood security and infrastructure improvement within the service area. The services are administered by a combination of the Advisory Council and City staff through third-party vendors. The District’s service offerings do not appear to fully align with the District’s intended purpose to provide crime prevention.
- The District generates its annual revenues through the levy an ad-valorem property tax and the collection of a special assessment on parcels in the service area.
- The District does not have staff dedicated to administering its programs and activities. The City’s Interim Public Relations and Cultural Affairs Director serves as a District liaison and assists with the coordination of programs and activities, which are in part conducted by various City departments and functions. The District maintains a contract for outside legal counsel.
- The District’s activities are not guided by a strategic plan, goals and objectives, or performance measures and standards.

I. Background

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

I.A: District Description

Purpose

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

Ordinance No. 10O-06-138, which created the District (as discussed in section I.B: Creation and Governance of this report), establishes the District’s purpose as “crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts.” The ordinance lists the following required activities of safe neighborhood improvement districts:

- Collect data on criminal activity in the District;
- Provide an analysis of crimes related to land use and environmental and physical conditions of the District;
- Determine areas within the District where modification or closing of streets would assist crime prevention;
- Formulate and maintain short-range and long-range projects and plans related to crime prevention;
- Prepare and initiate actions deemed most suitable for implementing safe neighborhood improvement plans, including modifications to street patterns, improvements of existing structures and facilities, and addition of new structures and facilities;
- Participate in the implementation and execution of safe neighborhood improvement plans; and
- Ensure that all capital improvements within the District are consistent with the applicable local government comprehensive plans.

The District's bylaws define the purpose of IISNID as:

- To guide and accomplish the coordinated, balanced, and harmonious transformation of the Isles of Inverrary District into a safe neighborhood;
- To promote the health, safety, and general welfare of [the Isles of Inverrary District] and its inhabitants, visitors, and property owners;
- To establish, maintain, and preserve property values and preserve and foster the redevelopment of an attractive neighborhood;
- To prevent overcrowding and congestion;
- To promote proper use and informal control of residential streets within the District by redirecting automobile traffic and providing pedestrian safety;
- To improve the attractiveness and security of the [D]istrict by reducing crime;
- To increase the probability that persons who commit crimes in the [D]istrict will be apprehended;
- To reduce criminal activity, crime rates, the opportunities for the commission of crime, and the fear of crime;
- To improve public facilities and amenities and provide for territorial control of streets and areas within the [D]istrict by legitimate users to it is defensible against crime;
- To facilitate an enjoyable pedestrian environment; and
- To create an overall organizational and financial framework to direct the redevelopment of the [D]istrict.

Service Area

The District is located in the City of Lauderdale and encompasses seven acres. The District is bounded on the north by the Middle River; the District maintains a perimeter wall along the other boundaries. The District is accessed by one entranceway, which is gated. Figure 1 is a map of the District's service area.¹

¹ According to the Florida Department of Commerce's special district profile for IISNID, the District's registered address is 7101 West Commercial Boulevard, Suite 4A, Fort Lauderdale, Florida 33319.

Figure 1: IISNID Service Area



Source: City Ordinance No. 100-06-138

District Characteristics

The District is entirely residential, comprising 145 condominium units located in five five-story buildings, as well as three standalone condominiums. The District's service area also includes a community pool, pool house, one-story office building, tennis courts, and parking lots owned by the community's homeowners' association (Isles of Inverrary Condominium Association, Inc.).

I.B: Creation and Governance

The City of Lauderhill created the Isles of Inverrary Safe Neighborhood District on July 12, 2010, through City Ordinance No. 10O-06-138, which is codified as ss. [2-271](#) through [2-278](#), *Code of Ordinances of the City of Lauderhill, Florida*.² The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*.

The Board of Directors approved Resolution No. 2011-IR-02 in May 11, as amended by Resolution No. 2011-IR-09 (November 2011), which established a set of bylaws for the District, governing the District's purpose, powers, Board of Directors, officers, meetings, and annual budget.

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

Figure 2: IISNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
Chair	Ken Thurston												Denise D. Grant		
1	Lawrence "Jabbow" Martin												John T. Hodgson		
2	Melissa P. Dunn														
3	Sarai "Ray" Martin														
4	Denise D. Grant												Richard Campbell		

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

Source: Board of Directors meeting minutes, City of Lauderhill election records

City Ordinance No. 10O-06-138 establishes an Advisory Council for the District, comprised of five or seven regular Council Members, as determined by the Board of Directors, and up to two Alternate Members. Lauderhill amended the provisions of Ordinance No. 10O-06-138 related to the Advisory Council through City Ordinance Nos. 11O-03-113 (April 11, 2011) and 11O-06-131 (June 27, 2011). The amendments changed the number of Advisory Council Members, adjusted the number of Council Members needed for a quorum, removed Council Members' ability to be paid for attendance at meetings, established that the Advisory Council must hold at least three meetings per year, established an attendance requirement for Council Members, and changed the method of Council Members' appointments. The Board of Directors as a whole appoints the Advisory Council Members, each of whom must be an owner of real property located in the District or a resident of the District.

² The City of Lauderhill ordinances and resolutions referenced in this report are not available online.

³ FY25 Q3 through April 30, 2025

As of April 30, 2025, four regular Council Member positions were filled. One Council Member position has been vacant since April 2024. The Advisory Council did not operate with a fifth, sixth, and seventh regular Council Member or any Alternate Members during the review period. Figure 3 shows the terms of the District’s Advisory Council Members during the review period.

Figure 3: IISNID Advisory Council Terms

Seat	FY22				FY23				FY24				FY25			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ⁴	
1	Curtis Dabros			Naomi Benton-Brown												
2	Alina Balaguero			Martine Etienne												
3	Tyra Bacon															
4	Lavern Walker															

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

Source: Advisory Council meeting minutes, Board of Directors meeting minutes and resolutions

I.C: Programs and Activities

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

- **Neighborhood Security** – The District maintains a set of automatic gates at the District’s entranceway, including a contract for repairs and remote monitoring of the gate.
- **Infrastructure Maintenance** – The District funds repairs to common-use structures, including the five condominium buildings, perimeter wall, and shared amenities.

I.D: Intergovernmental Interactions

IISNID is a dependent special district of the City of Lauderhill, meeting the definition of a dependent district established by s. 189.012, *Florida Statutes*. The Mayor and City Commission serve as the Board of Directors for the District, appoint the members of the Advisory Council, and maintain the authority to remove Advisory Council members if necessary. IISNID is also a component unit of the City, as determined by generally accepted accounting principles, meaning the District submits the annual budget and tax levy adopted by the Advisory Council to the City’s Finance Department, which incorporates the District’s budget into the City’s overall annual budget.⁵ The Mayor and City Commission provide final approval and adoption of the District’s annual budget and the District’s annual tax levy.

In 2011, the City and the District executed an interlocal agreement (“ILA”) establishing the City as the procurement agent for the District. The ILA additionally permitted the City to assign staff to serve as project management for the initial set of infrastructure improvements approved in the District’s 2011 Safe Neighborhood Improvement District Plan. After the initial infrastructure improvements

⁴ FY25 Q3 through April 30, 2025

⁵ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible. Because the Lauderhill Mayor and City Commission has influence over IISNID’s finances, the District is considered a component unit of the City for accounting purposes.

were completed, the District assumed responsibility for the continued operation, management, and maintenance of the District and the properties located within its service area, per the ILA. During the review period (October 1, 2021, through April 30, 2025), the City served as the District’s procurement agent, while the District maintained responsibility for its operations and services. The Finance Department, in the City’s capacity of procurement agent, regularly attended Advisory Council meetings and managed the procurement of the District’s concrete restoration construction vendor. Additional Finance Department staff assisted the District with budget development and monitoring.

During the review period, various City departments and staff, in addition to the Finance Department, provided support to the District and its activities. The City Engineer and Chief Building Official provided guidance on preparation for the concrete restoration project and adherence to the City’s building standards, the City Clerk issued the Advisory Council’s meeting notices, and the Interim Director of Public Relations served as the staff liaison for the District.

I.E: Resources for Fiscal Year 2023-2024

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

Table 1: IISNID Resources for FY24

Resource Item	FY24 Amount
Millage Rate	2.0000
Special Assessment	\$500 per parcel
Revenues	\$98,730
Expenditures	\$39,220
Long-term Debt	\$0
Staff	None
Vehicles	None
Equipment	Automated entrance gates
Facilities	Meetings were held at the Lauderhill City Hall

Source: Board of Directors meeting minutes, Advisory Council meeting minutes, City revenue/expenditure status reports

II. Findings

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

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

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

Neighborhood Security

The District maintains a set of automated gates at the entranceway to the service area, which provide access control for the District. The District contracts with a third-party vendor to monitor the entrance gate and provide repairs as necessary. The Advisory Council requested proposals from a new security vendor for a camera system to be installed and used throughout the District, as well as a change in gate monitoring systems and additional entranceway renovations. After the District failed to respond to the new vendor in a timely manner, the vendor withdrew its proposals, and the District decided to forgo the change in services and entranceway renovation.

Infrastructure Maintenance

The City conducts building inspections of multi-unit dwellings on a rotating schedule, with specific inspections conducted on 40-year-old structures, per the requirements of s. [553.899, Florida Statutes](#). When the Lauderhill Building Department conducted the inspection of the District's five-story condominium buildings, the City staff identified a series of repairs required. According to Advisory Council meeting minutes, the District's Engineer of Record produced a report in 2022 detailing the required 40-year building repairs, however, the District did not coordinate with the City's Finance Department until 2024 to issue a request for proposals to conduct construction work. The Board of Directors voted to approve the contract award in September 2024, with work expected to commence as soon as permits were secured. The contract engaged the construction company to perform replacements to the buildings' roof level expansion joints and exterior building sealants, and repairs to the buildings' exterior stucco and interior and exterior concrete, including common area walkways and unit balconies. The District intends to fund the repairs with available funds, with additional funding provided by the homeowners' association ("HOA"), Isles of Inverrary Condominium Association, Inc. As of the end of the review period (April 30, 2025) work had not begun on the 40-year building repairs, as the vendor and District were waiting for the required City and County permits.

Analysis of Service Delivery

Some of the District's services and activities are not clearly aligned with the intended purpose established by City Ordinance No. 10O-06-138. As discussed in section I.A: District Description of this report, City Ordinance No. 10O-06-138 defines the District's purpose as the District's purpose as "crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts." While the provision of neighborhood security clearly constitutes crime prevention activities, the infrastructure improvements conducted by the District (e.g., 40-year building repairs) do not clearly align with the intended purpose of crime prevention, unless the repairs are primarily intended for the guardhouse and perimeter wall.

As further discussed in section II.C: Performance Management of this report, the District developed a Safe Neighborhood Improvement Plan ("Plan") in 2011. According to Board of Directors meeting records, the Plan included a list of infrastructure improvements intended to address the District's intended purpose. M&J did not receive a copy of the Plan and was unable to determine whether the activities conducted during the review period were included in the 2011 Plan. If the 2011 Plan did not contemplate the relation of the District's current activities to crime prevention, the District should have documented the relationship through other publicly available documentation, such as meeting records.

The District and its activities are administered by a combination of the Advisory Council and employees of the City of Lauderhill. The *de facto* provision of services by City staff, as well as the *de jure* provision agreed to in the interlocal agreement between Lauderhill and IISNID, limits the District's overhead costs and administrative expenses. Using the City's procurement and accounts payable processes enhances the District's efficiency and economical operation. Outsourcing administration of the District, or administering all support activities (such as procurement) through the Advisory Council, would limit the efficiencies gained through the use of City processes. Additionally, while the HOA has the authority to collect special assessments, the District's status as a neighborhood improvement district provides it with the authority to generate revenues through an ad-valorem property tax, which would not be available otherwise.

The efficiency and effectiveness of the District's activities are negatively impacted by the infrequent nature of Advisory Council meetings. Meeting minutes indicate that the District missed opportunities to enhance the effectiveness of activities due in part to the length of time between meetings. M&J presents further analysis and a recommendation related to the improvement of IISNID's effectiveness through changes to the District's operations in the Analysis of Board of Directors and Advisory Council Meetings subsection of this report section.

Recommendation: The District should consider reviewing its current service offerings to ensure that all District activities align with both its statutory purpose and authority, as defined in ss. [163.502](#) and [163.514](#), *Florida Statutes*, as well as its intended purpose, as defined in City Ordinance No. 10O-06-138. If upon review, the District determines its activities align with its statutory and intended purposes, the District should consider documenting such determinations in publicly available records. The City of Lauderhill Mayor and City Commission could additionally consider reviewing the intended purpose for neighborhood improvement districts, as defined by s. [2-221](#), *Code of Ordinances of the City of Lauderhill, Florida*, to determine whether the intended purpose still reflects the needs of the City's neighborhoods. The intended purpose should not simply describe any district's current programs and activities, but rather reflect long-term and short-term priorities based on the needs of the City's neighborhoods.

Comparison to Similar Services/Potential Consolidations

M&J did not identify public entities located wholly or partially in the District’s service area that provide services similar to or overlapping with IISNID’s services. While City departments and functions support the District’s activities, the services supported are only available due to the existence of the District. The City’s Building Department conducts inspections (including 40-year reviews) of privately owned buildings (such as the condominium buildings in the District’s service area), but does not manage the construction required to address any issues raised during reviews. The Lauderhill Police Department, while providing crime prevention services throughout the City, does not monitor entranceway gates on behalf of private residences. Additionally, the District’s service area does not overlap with the service area of either of the City’s community redevelopment agencies.

The District’s services and activities did, however, appear to overlap with the services and activities of the HOA. Advisory Council meeting minutes noted that certain infrastructure improvement costs were allocated (or will be allocated) between the District and the HOA, with no clear delineation between the two entities’ services and responsibilities. According to a written statement from City staff, the common areas on which the District operates are owned by the HOA, and the scope of work for the 40-year building repairs indicates that many of the repairs will be conducted on private property. Without clarity between the two entities, the District could potentially be providing services to private property, which is the responsibility of the HOA, and may result in the District exceeding its intended purpose, as defined by City Ordinance No. 10O-06-138.

Recommendation: The District should consider clearly defining and documenting its services and responsibilities, distinguishing them from those of the local homeowners’ association. This distinction should be based on each entity’s intended purpose and legal authorities. If the District cannot establish this clarity, the City should consider assessing whether the District’s continued operation is necessary, or if the homeowners’ association could adequately meet the community’s needs.

Analysis of Board of Directors and Advisory Council Meetings

Table 2 shows the number of times the District’s Board of Directors and Advisory Council met each year of the review period.

Table 2: IISNID Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	4	1
2023	4	2
2024	3	2
2025 ⁶	0	0

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

Per s. [2-276\(c\)](#), *Code of Ordinances of the City of Lauderhill, Florida*, the Advisory Council is required to meet at least three times a year – which the IISNID Advisory Council did not do in the first three years of the review period. According to meeting minutes, the District missed multiple opportunities to change the vendor providing the gate monitoring system and add additional security equipment throughout the service area. Meeting minutes also indicate that the District was delayed in beginning

⁶ FY25 through April 30, 2025

the required 40-year building repairs on the District's infrastructure by approximately three years. The missed opportunities and delays in required repairs were due in part to a lack of regular meetings of the Advisory Council. If the Advisory Council had met more regularly during the review period, the District may have experienced more effective provision of entryway security services and could have engaged a contractor to begin necessary safety repairs to District residences in a timelier manner. 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, including inclusion of meetings on the City's events calendar. 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 establishing a minimum of three regularly recurring meetings of the Advisory Council to occur at approximately the same time each year. The District could consider determining and announcing the annual schedule of meetings at the beginning of each successive calendar or fiscal year.

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

In a written statement, City employees stated that the District does not directly employ staff. The District contracted with an attorney to serve as legal counsel and registered agent during the review period (October 1, 2021, through April 30, 2025).

Advisory Council meeting records indicate that the City's Interim Public Relations and Cultural Affairs Director served as the District's liaison during the review period, assisting the District with administrative duties and coordination of City resources for the conduct of District activities. Meeting records further indicate that various other City staff and functions supported the District during the review period, including the Finance Department, Public Works Department, and City Clerk. The District did not pay into the compensation of any City employees.

Equipment and Facilities

In a written statement, City employees stated that the District does not own vehicles, major equipment, or facilities. The governing bodies' meeting records and District financial reports indicate that the District funded repairs to the automatic gates located at the service area's entranceway and the condominium buildings that constitute the District's residential buildings. While the District funds repairs of the gates and condominium buildings, the structures and equipment are located on rights-of-way and land owned by the local HOA.

The District’s Board of Directors and Advisory Council both conducted public meetings at Lauderhill City Hall.

Current and Historic Revenues and Expenditures

The District generates revenues from two primary sources: an ad valorem tax of up to 2.0000 mills levied on real and personal property within the District and collection of a non-ad valorem special assessment of up to \$500 per parcel, as authorized by s. [163.506](#), *Florida Statutes*, and City Ordinance No. 10O-06-138. For each year of the review period, the Board of Directors (as recommended by the Advisory Council) authorized a tax levy of 2.0000 mills and a special assessment of \$500 per parcel.

In addition to the annual ad-valorem tax levy and non-ad valorem special assessment, the District generates revenues from interest accrued on its reserve funds.

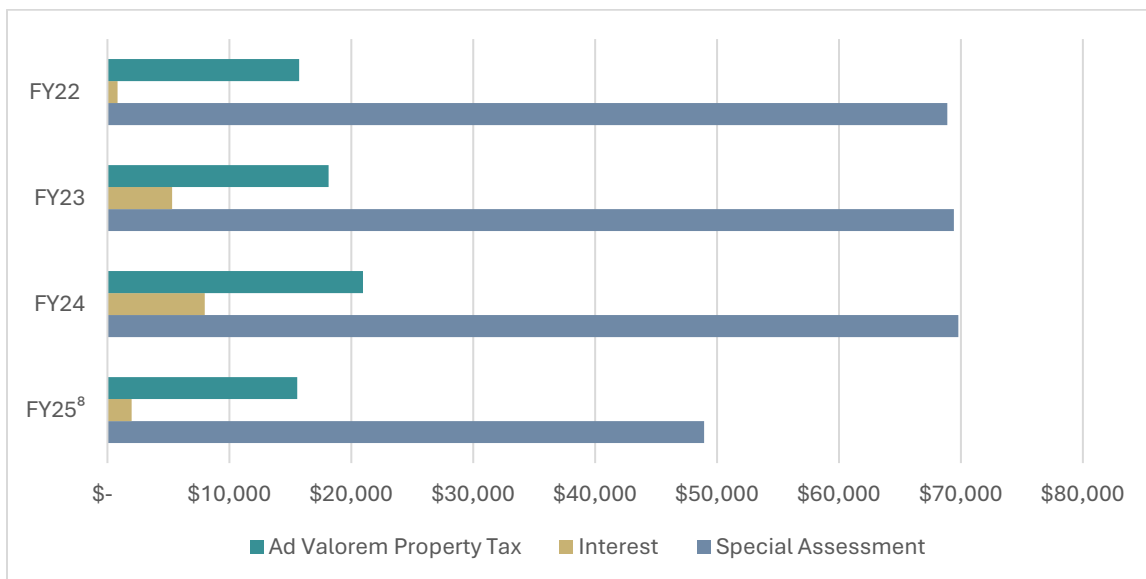
As illustrated in Table 3 and Figure 4, the special assessment revenues remained consistent throughout the review period, while the revenues generated by the ad-valorem tax levy and interest earned increased year-over-year as property values, interest rates, and the District’s reserves increased.

Table 3: IISNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Ad Valorem Property Tax	\$15,725	\$18,143	\$20,962	\$15,570
Interest	\$830	\$5,299	\$7,980	\$1,979
Special Assessment	\$68,882	\$69,425	\$69,788	\$48,942
Total	\$85,437	\$92,868	\$98,730	\$66,492

Source: City of Lauderhill revenue status reports

Figure 4: IISNID Annual Revenues



Source: City of Lauderhill revenue status reports

⁷ FY25 through December 31, 2024

⁸ Ibid.

The District expends funds on its two services (neighborhood security and infrastructure maintenance), as well as on administrative and maintenance costs related to providing those services.

Based on a review of the District’s documentation, M&J has categorized the District’s expenditures as follows:

- **Capital Outlays** – Upgrades to residential condominiums
- **Equipment Maintenance** – Maintenance of neighborhood equipment related to common area amenities (pool, pool house, etc.)
- **Neighborhood Security** – Third-party gate monitoring and repairs
- **Professional Services** – Contracted attorney (legal counsel and registered agent)

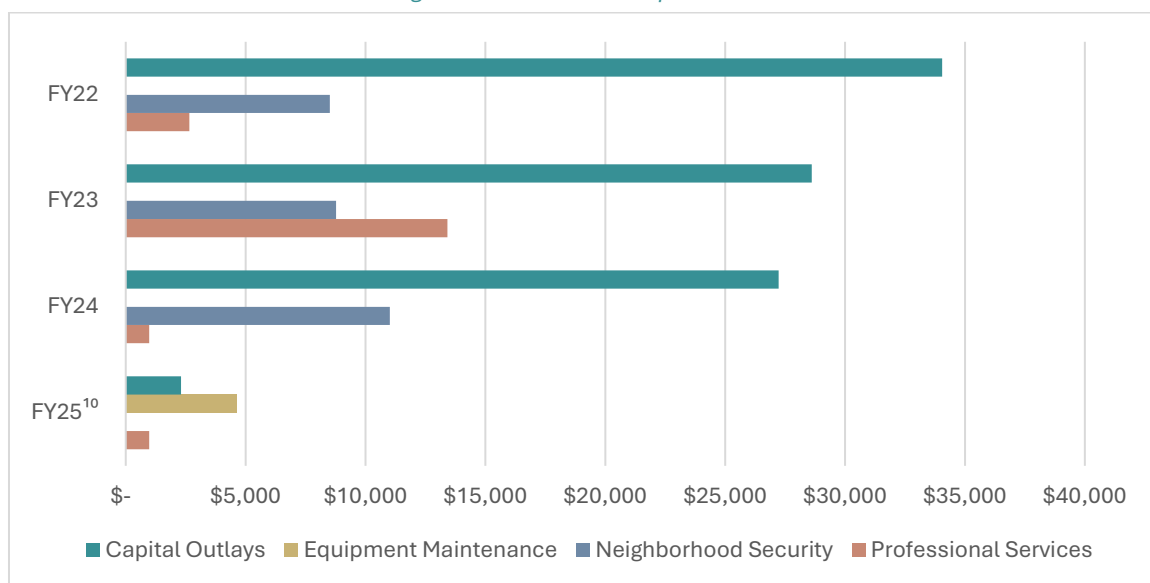
As illustrated in Table 4 and Figure 5, neighborhood security and capital outlays remained mostly consistent, with a decrease in capital outlays between FY22 and FY23 as the District began preparing for the 40-year repairs (which are not reflected in the financials presented in this report, as the District was not invoiced for any of the work through December 31, 2024). Professional services fluctuated depending on the District’s needs each year. While the District budgeted for equipment maintenance each year, expenditures in the category were not required prior to the first quarter of FY25.

Table 4: IISNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ⁹
Capital Outlays	\$34,045	\$28,609	\$27,231	\$2,308
Equipment Maintenance	\$0	\$0	\$0	\$4,617
Neighborhood Security	\$8,513	\$8,772	\$11,014	\$0
Professional Services	\$2,655	\$13,415	\$975	\$975
Total	\$45,213	\$50,796	\$39,220	\$7,900

Source: City of Lauderdale expenditure status reports

Figure 5: IISNID Annual Expenditures



Source: City of Lauderdale expenditure status reports

⁹ FY25 through December 31, 2024

¹⁰ Ibid.

As part of its annual expenditures, the District pays for a series of contracted services, either on a monthly basis or an annual basis. Table 5 shows the annual costs of IISNID’s contracted services. The table does not include costs directly related to the conduct of services and activities (e.g., neighborhood security, capital outlays).

Table 5: IISNID Contracted Services

Expenditure Category	FY22	FY23	FY24	FY25 ¹¹
Legal Services	\$2,655	\$13,415	\$975	\$975
Maintenance	\$0	\$0	\$0	\$4,617

Source: City of Lauderhill expenditure status reports

Based on financial documentation provided by the City, the District’s fund balance as of December 31, 2024, was \$276,492.

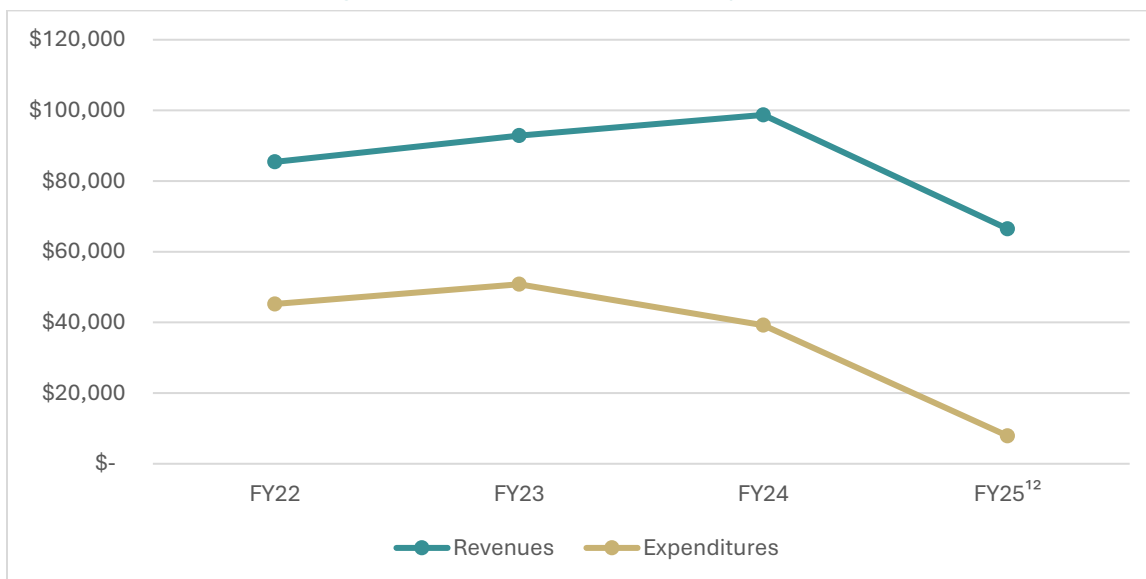
The District did not hold any long-term debt during the review period.

Trends and Sustainability

The District had consistent revenue generation each year of the review period, with the Board of Directors (as recommended by the Advisory Council) approving a 2.0000 mills ad valorem tax levy on real and personal property within the District and a \$500 special assessment on each parcel in the District each year of the review period. The 2.0000 mills and \$500 assessment represent the maximum amounts allowed by City Ordinance No. 10O-06-138.

As shown in Figure 6, the District’s revenues exceeded expenditures in every fiscal year of the review period. 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.

Figure 6: IISNID Annual Revenues vs. Expenditures



Source: City of Lauderhill expenditure status reports

¹¹ FY25 through December 31, 2024

¹² Ibid.

II.C: Performance Management

Strategic and Other Future Plans

The Board of Directors approved Resolution No. 2011-IR-08 in November 2011, which adopted a Safe Neighborhood Improvement District Plan (“Plan”) for IISNID. According to Board of Directors meeting records, the Plan was developed by City staff and consultants, in partnership with the District’s Advisory Council, and outlined the security issues identified for the District, goals and objectives, and crime prevention innovations. The Plan presented program participants, program activities, a program timeline, cost and financing, and evaluation measures.

Prior to the adoption of the Plan, the City and the District entered into an interlocal agreement which assigned project management responsibilities for the initial set of improvements identified in the Plan to the City. Meeting minutes from the review period (October 1, 2021, through April 30, 2025) indicate that the Advisory Council was responsible for management of the District’s activities, indicating that the initial set of improvements identified in the Plan were completed prior to the review period and that the Plan may not be driving the District’s current activities. M&J did not receive a copy of the Plan and was unable to determine whether the Plan can still provide guidance to the District on its provision of services.

In a written statement, City staff stated that the District does not have a strategic plan.

Recommendation: The District should consider periodically amending its Safe Neighborhood Improvement District Plan or developing a separate strategic 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 plan 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

Board of Directors meeting records indicate that the 2011 Plan included goals and objectives. M&J did not receive a copy of the Plan and was unable to determine whether the goals and objectives can still provide guidance to the District on its provision of services and its strategies to meet its intended purpose.

In a written statement, City staff stated that the District does not have goals and objectives.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. [163.502, Florida Statutes](#), and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities. The District should consider ensuring goals and objectives align with the intended purpose defined by its creation ordinance and its bylaws, and could consider using the 11 purposes listed in the bylaws as the basis for developing goals and objectives.

Performance Measures and Standards

Board of Directors meeting records indicate that the 2011 Plan included evaluation measures for the District's crime prevention innovations. M&J did not receive a copy of the Plan and was unable to determine whether the evaluation measures were true performance measures, with associated standards, and whether the evaluation measures can still provide the District direction to assess its overall effectiveness in meeting its intended purpose.

In a written statement, City staff stated that the District does not have performance measures and standards.

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

Analysis of Goals, Objectives, and Performance Measures and Standards

In a written statement, City staff stated that the District does not have performance management documentation, including a strategic plan, goals, objectives, and performance measures and standards. M&J did not receive a copy of the 2011 Plan and was unable to determine whether the performance management provisions of that Plan can still provide guidance to the District.

As stated in the preceding subsections, M&J recommends that the District consider developing and adopting a current strategic plan, and subsequently goals, objectives, and performance measures and standards to provide the District direction and ensure that current and future programs and activities align with its statutory and intended purposes, as defined in s. [163.502](#), *Florida Statutes*, and City Ordinance No. 10O-06-138.

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 Lauderhill, as defined by generally accepted accounting principles, IISNID 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.¹³

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

¹³ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible. Because the Lauderhill Mayor and City Commission have influence over IISNID's finances, the District is considered a component unit of the City for accounting purposes.

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

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

The City's FY22, FY23, and FY24 audit reports did not include any findings.

Performance Reviews and District Performance Feedback

In a written statement, City staff stated that the District was not part of a performance review and did not collect performance feedback from residents and other stakeholders during the review period.

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 City's website for information on the District, but was unable to identify a web presence for the District.

Recommendation: The District should consider coordinating with the City to establish a webpage on the City's website that meets the special district web presence and minimum information requirements established by ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

III. Recommendations

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

Table 6: Recommendations

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its current service offerings to ensure that all District activities align with both its statutory purpose and authority, as defined in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as its intended purpose, as defined in City Ordinance No. 100-06-138. If upon review, the District determines its activities align with its statutory and intended purposes, the District should consider documenting such determinations in publicly available records. The City of Lauderdale Mayor and City Commission could additionally consider reviewing the intended purpose for neighborhood improvement districts, as defined by s. 2-221, <i>Code of Ordinances of the City of Lauderdale, Florida</i>, to determine whether the intended purpose still reflects the needs of the City’s neighborhoods. The intended purpose should not simply describe any district’s current programs and activities, but rather reflect long-term and short-term priorities based on the needs of the City’s neighborhoods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By reviewing current service offerings, the District can better ensure that its programs and activities align with the intended purpose that City leadership and District residents approved for funding through the creation of a neighborhood improvement district. • Potential Adverse Consequences: The District may need to sunset the provision of certain services that do not align with its statutory and intended purposes. • Costs: The District could incur costs if a third-party vendor is contracted to assist with the review of service offerings. • Statutory Considerations: The District should ensure its programs and activities align with its statutory purpose and authorities, as defined in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as its intended purpose, as defined in City Ordinance No. 100-06-138.

Recommendation Text	Associated Considerations
<p>The District should consider clearly defining and documenting its services and responsibilities, distinguishing them from those of the local homeowners' association. This distinction should be based on each entity's intended purpose and legal authorities. If the District cannot establish this clarity, the City should consider assessing whether the District's continued operation is necessary, or if the homeowners' association could adequately meet the community's needs.</p>	<ul style="list-style-type: none"> • Potential Benefits: By clearly delineating between the services and responsibilities of the District and the homeowners' association, the District can better align its programs and activities with its intended purpose. By reviewing the need for the District, the City can be best situated to determine (a) whether the District is meeting the needs of the community and (b) how the District should be organized and conduct programs and activities moving forward. • Potential Adverse Consequences: None • Costs: The District or City could incur costs if a third-party vendor is contracted to conduct the review(s). • Statutory Considerations: The City should ensure that the District and its activities are evaluated in relation to its statutory purpose and authorities, as described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as its intended purpose, as defined in City Ordinance No. 100-06-138.
<p>The District should consider establishing a minimum of three regularly recurring meetings of the Advisory Council to occur at approximately the same time each year. The District could consider determining and announcing the annual schedule of meetings at the beginning of each successive calendar or fiscal year.</p>	<ul style="list-style-type: none"> • Potential Benefits: By meeting more frequently, the Advisory Council can improve the effectiveness of District programs and take timelier actions on upgrades, repairs, and other important procurements. • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: The District should ensure its meetings are conducted in ordinance with the requirements of s. 189.015, <i>Florida Statutes</i>, and s. 2-276(c), <i>Code of Ordinances of the City of Lauderhill, Florida</i>.

Recommendation Text	Associated Considerations
<p>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.</p>	<ul style="list-style-type: none"> • Potential Benefits: By routinely reviewing the process of providing and documenting 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 could 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.
<p>The District should consider periodically amending its Safe Neighborhood Improvement District Plan or developing a separate strategic 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 plan 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.</p>	<ul style="list-style-type: none"> • Potential Benefits: By periodically amending its Safe Neighborhood Improvement District Plan, or by developing a new strategic 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 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. 100-06-138.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 163.502, <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities. The District should consider ensuring goals and objectives align with the intended purpose defined by its creation ordinance and its bylaws, and could consider using the 11 purposes listed in the bylaws as the basis for developing goals and objectives.</p>	<ul style="list-style-type: none"> • Potential Benefits: By adopting an updated set of goals and objectives, the District can better develop specific actions to take to address the community’s needs, as described in the strategic plan. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third party is used in the development of the goals and objectives. • Statutory Considerations: The District should ensure that the identified goals and objectives align with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 100-06-138.
<p>The District should consider identifying performance measures and standards as part of the development of goals and objectives to enable the District to better assess its overall effectiveness in meeting its intended purpose. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By establishing performance measures and standards, the District can measure program successes and assist in creating more education decisions regarding future programming. Performance measures and standards can also help improve the transparency of District operations. • Potential Adverse Consequences: None • Costs: The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District’s performance. • Statutory Considerations: Performance measures and standards should be developed in alignment with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 100-06-138.

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By implementing a system to collect feedback from residents and other stakeholders, the District will establish for itself an additional source of information to use in evaluating the performance of the District’s services and activities and may help the District to identify and/or evaluate potential improvements to service delivery methods. • Potential Adverse Consequences: None • Costs: The District could incur costs related to data collection and storage fees. • Statutory Considerations: None
<p>The District should consider coordinating with the City to establish a webpage on the City’s website that meets the special district web presence and minimum information requirements established by ss. 189.069 and 189.0694, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By developing a web presence, including all statutorily required information on that website/webpage, and regularly reviewing the information on that website/webpage, the District can improve its transparency and public access to information. • Potential Adverse Consequences: None • Costs: The District may incur costs if it contracts a webmaster or similar service. • Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. 189.069 and 189.0694, <i>Florida Statutes</i>.

IV. District Response

Each neighborhood improvement district under review by M&J and its local governing authority were provided the opportunity to submit a response letter for inclusion in the final published report. The response letter received is provided on the following page.



Zach Davis-Walker
Director of Intergovernmental Affairs

July 28, 2025

Subject: Habitat, Isles of Inverrary, Manors of Inverrary, and Windermere/Tree Gardens SNIDs Performance Review – City Response

Dear Mr. Jahosky,

Thank you for the opportunity to review the Draft Performance Reports for the Safe Neighborhood Improvement Districts (SNIDs). The City has completed its review and has no factual corrections to submit at this time.

While the management of each SNID remains focused on facilitating the improvements authorized under Sections 163.502 and 163.514, Florida Statutes, as well as each district's respective authorizing ordinance, we recognize and defer to the respective Advisory Councils to determine which improvements should be prioritized in light of the most pressing public safety considerations.

The recommendations outlined in the Draft Reports will be shared with each Advisory Council for discussion and to help guide planning and implementation efforts.

We appreciate your continued collaboration and remain available should further input be needed.

Best regards,

A handwritten signature in black ink, appearing to read "Zach Davis-Walker".

Zach Davis-Walker
Director of Intergovernmental Affairs
City of Lauderhill

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