

Manors 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 Manors of Inverrary Safe Neighborhood Improvement District (“District”) is a dependent special district of the City of Lauderhill (“City”), located at the City’s border with the Cities of Lauderdale Lakes and Tamarac. 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 Manors of Inverrary Safe Neighborhood Improvement District on June 28, 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 District conducts programs and activities related to infrastructure improvement and access control within the service area. The services are primarily facilitated by the Advisory Council, with support from City staff and functions. 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 collection of special assessments on parcels in the service area. In addition to the District-wide assessment area, the District established two sub-assessment areas that address the needs of specific groups of parcels. The District manages the various special assessment amounts to ensure no parcel is assessed an amount higher than the annual maximum rate allowed (\$500).
- 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 Manors of Inverrary Safe Neighborhood Improvement District (“MISNID” 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-06-134, 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 MISNID as:

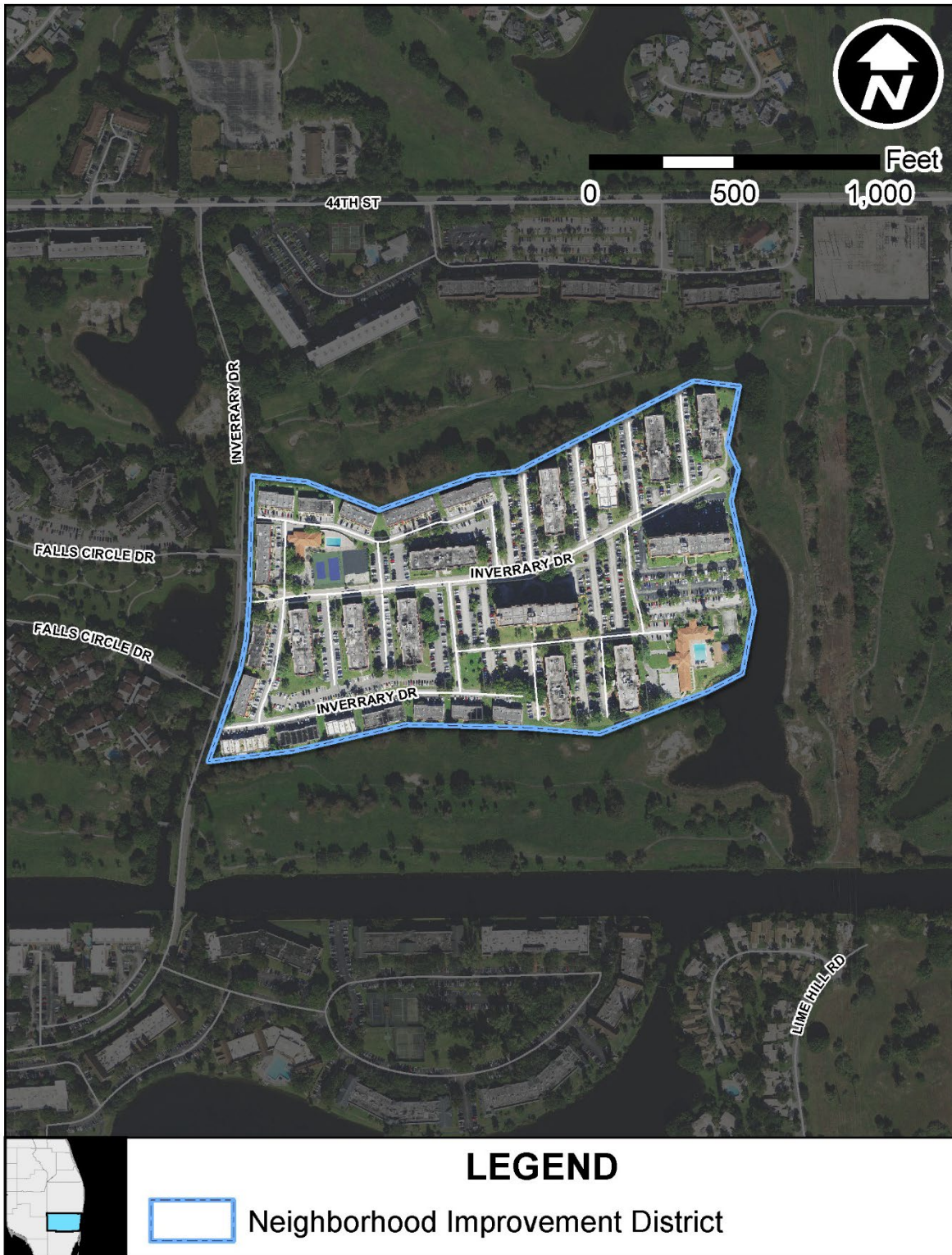
- To guide and accomplish the coordinated, balanced, and harmonious transformation of the Manors of Inverrary District into a safe neighborhood;
- To promote the health, safety, and general welfare of [the Manors of Inverrary District] and its inhabitants, visitors, and property owners;
- To establish, 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 approximately 37 acres. The District is bounded by the former Inverrary Country Club's east golf course on three sides. 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 MISNID, the District's registered address is 7101 West Commercial Boulevard, Suite 4A, Fort Lauderdale, Florida 33319.

Figure 1: MISNID Service Area



Source: City Ordinance No. 100-06-134

District Characteristics

The District is a residential community with 919 total residences. These are divided into:

- A. 336 condominium units across seven four-story buildings,
- B. 180 condominium units across three five-story buildings,
- C. 300 condominium units across two 10-story buildings, and
- D. 103 townhomes.

Beyond the residences, the District also offers communal amenities, including two community pools, two clubhouses, a tennis complex, and parking lots. The master homeowners' association, The Manors Club, Inc., owns the aforementioned amenities.

In addition to the master association, four sub-associations manage different parts of the community:

- The Manors of Inverrary Condominium I Association, Inc., which oversees 10 condominium buildings (items A. and B.);
- The Manors of Inverrary Condominium XI Association, Inc., which manages one condominium building (item C.);
- The Manors of Inverrary XII Association, Inc., which also manages one condominium building (item C.); and
- Manors Townhouse Condominium Association, Inc., which is responsible for the townhomes (item D.).

I.B: Creation and Governance

The City of Lauderhill created the Manors of Inverrary Safe Neighborhood Improvement District on June 28, 2010, through City Ordinance No. 10O-06-134, which is codified as ss. [2-261](#) through [2-268](#), *Code of Ordinances of the City of Lauderhill, Florida*. The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*.

The Board of Directors approved Resolution 2011-MR-02 in May 2011, as amended by Resolution No. 2011-MR-10 (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: MISNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ²
Chair	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		

Every 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. 100-06-134 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. 100-06-134 related to the Advisory Council through City Ordinance Nos. 110-03-112 (April 11, 2011) and 110-06-130 (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.

The Board of Directors approved Resolution 2022-MR-47 in February 2022, which set the number of Council Members as five, with two Alternate Members – a decrease from the previously-established seven-Member Advisory Council.

As of April 30, 2025, all five regular Council Member positions and both Alternate Member positions were filled. There was one vacant Alternate Member position in January and February 2022. Figure 3 shows the terms of the District’s Advisory Council Members during the review period.

Figure 3: MISNID Advisory Council Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
1	Liz Turner														
2	Horace Murphy														
3	Georgette Tarantino														
4	Mathew Ehrlich														
5	Phyllis Grant														
6	S.B.														
7	H.L.	D.B.													
Alt 1	D.B.		Shelley Buchanan												
Alt 2	Ashton McKenzie														

Key: S.B. is Shelley Buchanan; H.L. is Hani Levy; and D.B. is Debra Blalock.

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

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

² FY25 Q3 through April 30, 2025

³ Ibid.

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 Renovations** – The District contracted for roadway and structural renovations in its service area.
- **Access Control** – The District maintains automatic gates and a guardhouse at the District's entranceway that serve as access control and security features for the District.

I.D: Intergovernmental Interactions

MISNID 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. MISNID 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.⁴ The Mayor and City Commission approve and adopt the District's annual budget and special assessments in their final form.

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 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 roadway paving and milling. 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 oversaw the District's roadway renovations project and elevators renovations, the City Attorney's office and Code Enforcement Division presented code violations identified in the service area at Advisory Council meetings, 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.

⁴ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible. Because the Lauderhill Mayor and City Commission has influence over MISNID's finances, the District is considered a component unit of the City for accounting purposes.

I.E: Resources for Fiscal Year 2023-2024

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

Table 1: MISNID Resources for FY24

Resource Item	FY24 Amount
Special Assessment	\$500 per parcel in the Condo I and Condo XI buildings ⁵
Revenues	\$329,560
Expenditures	\$34,222
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

⁵ The District’s residences are divided into four sub-assessments and sub-associations, in addition to the District-wide assessment and master homeowners’ association. Condo I includes 10 condominium buildings and Condo XI includes one condominium building. M&J provides addition information on the structure of MISNID’s homeowners’ associations and assessment areas in sections I.A: District Description, II.A: Service Delivery, and II.B: Resource Management.

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 Renovations

The District maintained an active renovation program during the review period, encompassing multiple infrastructure projects that included improvements to condominium buildings, roadways, and parking lots. Roadway and parking lot renovations were executed in several phases, aligning with the City Engineer's recommendations. These works involved both concrete-to-asphalt conversions and asphalt overlays, serving to enhance the residential environment and remediate City code violations. The first phase prioritized common area roadways, with subsequent phases targeting roadways and parking lots serving individual condominium buildings. Throughout the review period, the City Engineer provided the Advisory Council with consistent updates and recommendations regarding roadway renovations, conducting joint walk-throughs to identify and resolve outstanding issues with the contractor. Concurrently, the District's master homeowners' association ("HOA") and townhomes sub-association engaged one of the District's vendors for distinct roadway renovations at the service area entrance. The Advisory Council facilitated coordination with City staff to differentiate these projects and collaboratively developed future project phases to ensure comprehensive roadway resurfacing across the entire service area. It should also be noted that prior to the review period, the District initiated a project to renovate elevators in multiple condominium buildings for City building code compliance, with the final two elevators being completed by the District's contractor during the first year of the review period (FY22).

Access Control

The District's security measures for residents include maintaining automatic gates and a guardhouse at the main entrance. While the Advisory Council evaluated a proposal for access control improvements in January 2022, the decision was made not to pursue them. Regarding guardhouse staffing, a written statement from City staff stated that the HOA was solely responsible for employing guards or contracting security services, without any District involvement in these operations.

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-06-134. As discussed in section I.A: District Description of this report, City Ordinance No. 10O-06-134 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 access control clearly constitutes crime prevention activities, the infrastructure renovations conducted by the District (e.g., elevator renovations, roadway improvements) do not clearly align with the intended purpose of crime prevention.

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 Advisory Council primarily administers the District and manages its activities, with support from employees of the City of Lauderdale. The *de facto* provision of services by City staff, as well as the *de jure* provision agreed to in the interlocal agreement between Lauderdale and MISNID, limits the District's overhead costs and administrative expenses. Using the City's procurement and accounts payable processes enhances the District's efficiency, while coordination of renovations with the City Engineer helps ensure successful delivery of construction projects. Outsourcing administration of the District and provision of its activities entirely to the City, entirely to the Advisory Council, or to a third party would limit the efficiencies gained through the use of City processes.

The District has sub-divided its properties and residents into four sub-associations, allowing for the District to budget its funds, collect special assessments, and conduct activities based on the needs of each sub-association. The master HOA provides for services that impact common areas within the District and the service area as a whole, while the sub-associations provide individualized focuses on different residences: the Condo I sub-association provides services to 10 condominium buildings, the Condo XI sub-association provides services to the 11th condominium building, the Condo XII sub-association provides services to the 12th condominium building, and the Townhouse sub-association provides services to the 103 townhomes in the service area. As further discussed in section II.B: Resource Management of this report, the District can choose to collect special assessments for all parcels to support the Master HOA's management of common amenities and overall District security, for parcels in a specific sub-association in order to address that set of residents' needs, or from a combination of rates for different groups of parcels (as long as no parcel's total exceeds \$500) in order to address District-wide and sub-association-specific needs. The sub-division of the District helps eliminate waste and increase economical operations.

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-06-134. 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 MISNID'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 does not serve in a project management role for construction projects on privately owned buildings or roadways, such as the condominium buildings and parking areas within the District's service area. The Lauderhill Police Department, while providing crime prevention services throughout the City, does not provide access control 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 master HOA and sub-associations. Advisory Council meeting minutes noted that certain infrastructure renovations funded by the District in some sub-associations' service areas were conducted in other sub-associations' service areas through funding from those sub-associations. Neither Advisory Council meeting minutes nor other documentation available from the District clearly delineate between the District's responsibilities and the associations' responsibilities. Without clarity among the various entities operating in the service area, the District could potentially be providing services to private property, which is the responsibility of the associations, and may result in the District exceeding its intended purpose, as defined by City Ordinance No. 10O-06-134.

Recommendation: The District should consider clearly defining and documenting its services and responsibilities, distinguishing them from those of the local homeowners' associations. 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' associations 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: MISNID Governing Body Meetings

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

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

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 event 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 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).

Throughout the review period, the City’s Interim Public Relations and Cultural Affairs Director served as the District’s liaison, providing administrative support and coordinating City resources for District activities, as indicated by Advisory Council meeting records. These records also show that other City departments and staff, including the Finance Department, Public Works Department, and City Clerk, supported the District. The District did not contribute to 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.

⁶ FY25 through April 30, 2025

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, the condominium buildings that constitute a portion of the District's residential buildings, and the roadways and parking areas located in the service area. While the District funds repairs of the gates, condominium buildings, and roadways, the infrastructure and equipment are located on rights-of-way and land owned by the local master homeowners' association ("HOA").

Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: collecting from District residents a non-ad valorem special assessment (of up to \$500), as authorized by s. [163.506, Florida Statutes](#), and City Ordinance No. 10O-06-134. For each year of the review period, the Board of Directors (as recommend by the Advisory Council) assessed each property up to \$500. Prior to the review period, the District established a sub-budget/sub-assessment area for the Condo I sub-association, which provides funding for infrastructure projects that solely impact the 10 condominium buildings. During the review period, the District established a sub-budget/sub-assessment area for the Condo XI sub-association, and discussed establishing a sub-budget/sub-assessment area for the Condo XII sub-association, though as of the end of the review period (April 30, 2025) the District had not approved the creation of a sub-budget/sub-assessment area for the Condo XII sub-association.

Per City Ordinance No. 10O-06-134, each parcel in the District can be assessed a maximum of \$500 per year. As a result, the District uses a combination of assessment amounts for different assessment areas to meet the budgetary needs of each fiscal year's planned expenditures. For example, in FY22, the District assessed the Condo I sub-assessment area \$425 per parcel. As those parcels are also included in the master HOA's District-wide assessment area, the maximum assessment available for the District-wide assessment was \$75.

In this report subsection, M&J presents the District's revenues and expenditures as a single blended unit and each assessment area as a discrete unit.

Manors of Inverrary Safe Neighborhood Improvement District

As previously stated, the District as a whole generates revenues from the collection of non-ad valorem special assessments of up to \$500 collectively on parcels within the service area. For each year of the review period, the Board of Directors (as recommended by the Advisory Council) assessed each parcel up to \$500, based on the various amounts assessed to the different assessment areas.

In addition to the annual non-ad valorem special assessments, the District generates revenue from interest accrued on its reserve funds.

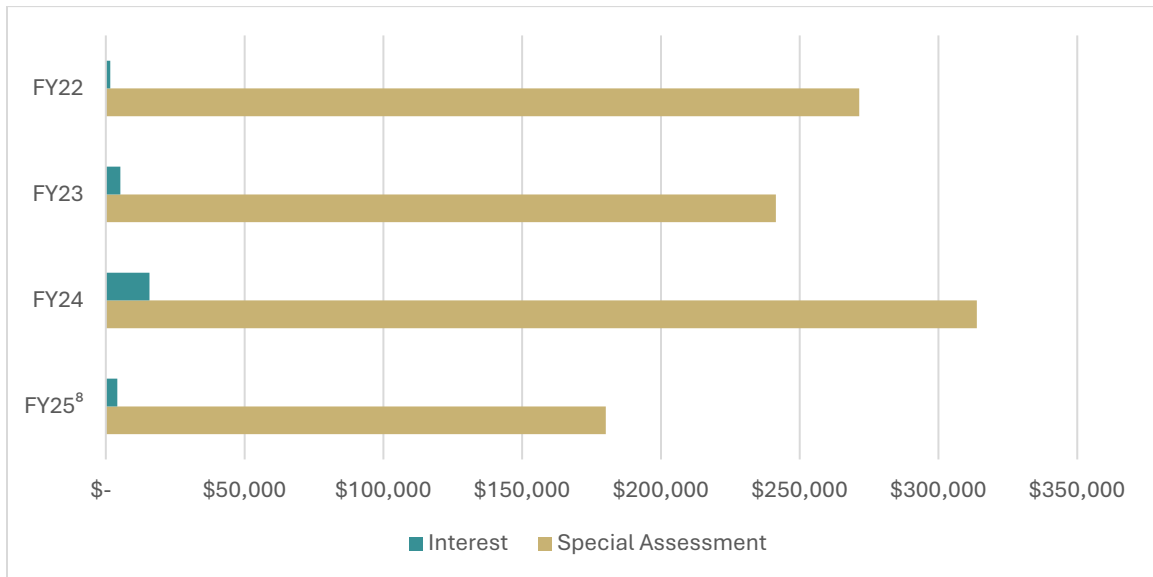
As illustrated in Table 3 and Figure 4, the special assessment revenues fluctuated moderately based on the change in amount assessed on each assessment area (Table 4 and Figure 5 illustrate the annual assessment rate for each association/assessment area and the special assessment revenues generated). Table 3 and Figure 4 additionally illustrate the fluctuation in interest revenues based on changes in interest rates and fund balances.

Table 3: MISNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Interest	\$1,590	\$5,225	\$15,746	\$4,111
Special Assessment	\$271,470	\$241,404	\$313,814	\$180,137
Total	\$273,061	\$246,629	\$329,560	\$184,247

Source: City of Lauderhill revenue status reports

Figure 4: MISNID Annual Revenues



Source: City of Lauderhill revenue status reports

Table 4: Assessment Rates and Amounts by Association

		Master Association	Condo I Association	Condo XI Association ⁹
FY22	Assessment	\$75 per parcel	\$425 per parcel	N/A*
	Revenues	\$247,139	\$24,332	N/A*
FY23	Assessment	\$0 per parcel	\$500 per parcel	N/A*
	Revenues	\$0	\$241,404	N/A*
FY24	Assessment	\$0 per parcel	\$500 per parcel	\$500 per parcel
	Revenues	\$0	\$242,059	\$145,127
FY25¹⁰	Assessment	\$0 per parcel	\$500 per parcel	\$500 per parcel
	Revenues	\$0	\$145,127	\$35,010

*The Condo XI sub-association assessment was not implemented until FY24.

Source: City of Lauderhill revenue status reports

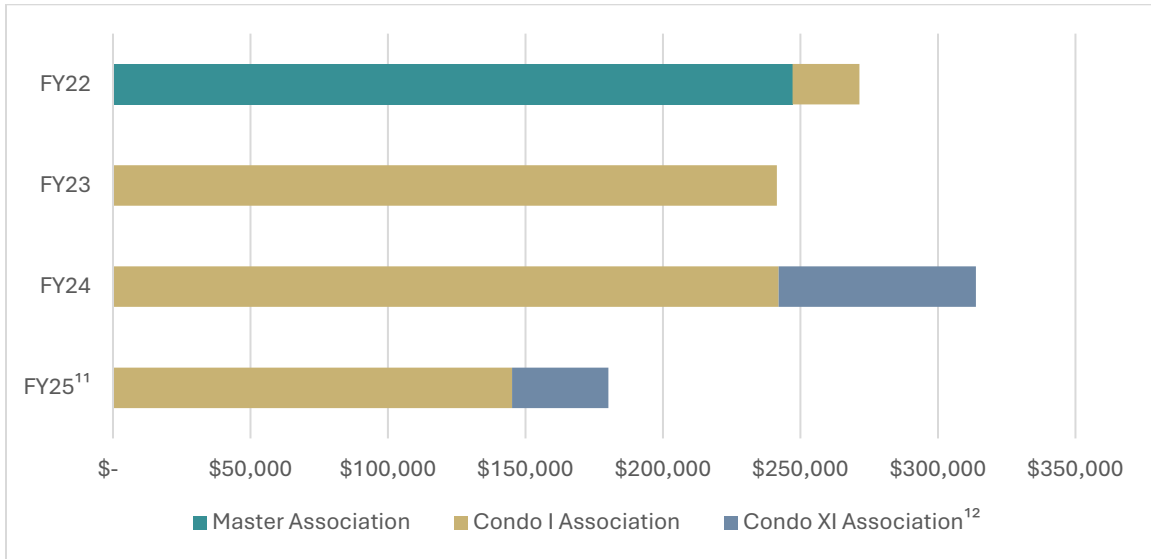
⁷ FY25 through December 31, 2024

⁸ FY25 through December 31, 2024

⁹ The Condo XI Association sub-assessment area was established in FY23 for implementation in FY24.

¹⁰ FY25 through December 31, 2024

Figure 5: Assessment Amounts by Association



Source: City of Lauderhill revenue status reports

The District expends funds on its two services (infrastructure renovations and access control), as well as on administrative costs related to providing those services. Based on a review of the District's documentation, M&J has categorized the District's expenditures as follows:

- **Capital Outlays** – Infrastructure improvements (elevators, roadways)
- **Contract Services** – Engineering, general maintenance, and other contracted services
- **Professional Services** – Contracted attorney (legal counsel and registered agent)

As illustrated in Table 5 and Figure 6, professional and contract services fluctuated depending on the District's needs for each service. The decrease in capital outlays over the course of the review period reflects the interim periods between phases of infrastructure improvements when each subsequent phase was in the procurement process. Table 6 and Figure 7 illustrates the allocation of expenditures among the associations.

Table 5: MISNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ¹³
Capital Outlays	\$477,806	\$140,626	\$0	\$0
Contract Services	\$26,944	\$24,056	\$32,761	\$175
Professional Services	\$6,091	\$3,792	\$1,461	\$1,286
Total	\$510,842	\$168,474	\$34,222	\$1,461

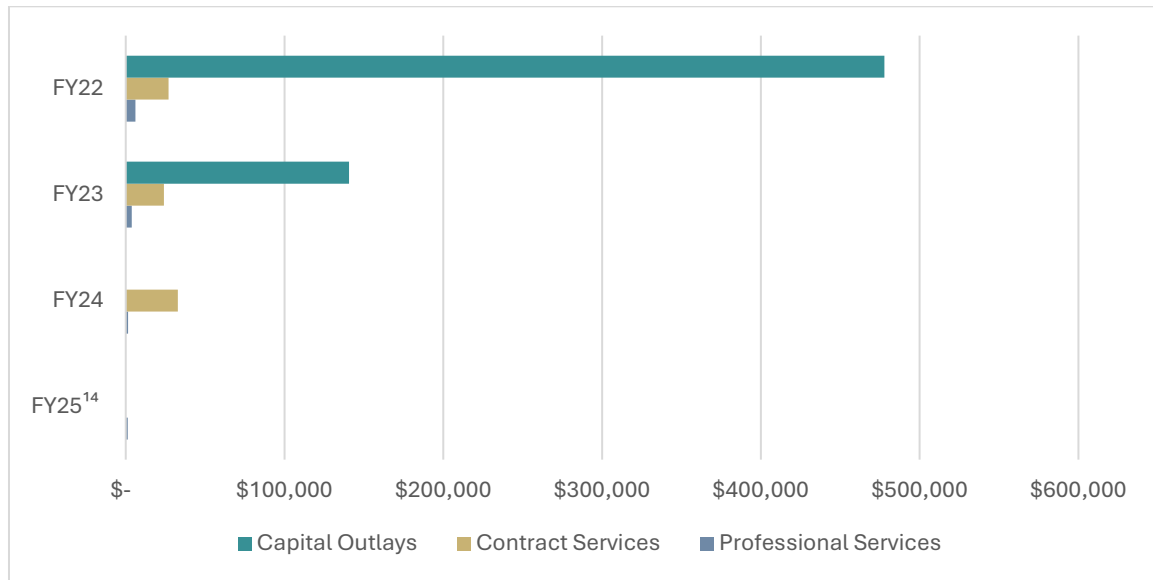
Source: City of Lauderhill expenditure status reports

¹¹ FY25 through December 31, 2024

¹² The Condo XI Association sub-assessment area was established in FY23 for implementation in FY24.

¹³ FY25 through December 31, 2024

Figure 6: MISNID Annual Expenditures



Source: City of Lauderhill expenditure status reports

Table 6: Expenditures by Association

	Master Association	Condo I Association	Condo XI Association ¹⁵
FY22	\$196,008	\$510,842	N/A*
FY23	\$121,739	\$46,735	N/A*
FY24	\$1,575	\$25,223	\$7,424
FY25¹⁶	\$175	\$1,286	\$0

*The Condo XI sub-association assessment was not implemented until FY24.

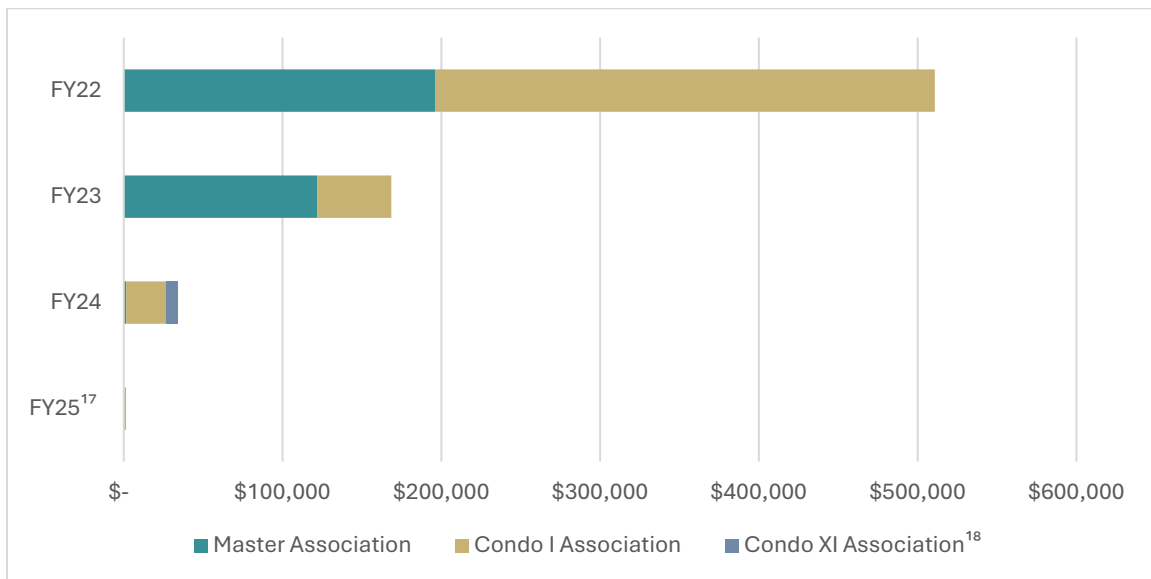
Source: City of Lauderhill expenditure status reports

¹⁴ FY25 through December 31, 2024

¹⁵ The Condo XI Association sub-assessment area was established in FY23 for implementation in FY24.

¹⁶ FY25 through December 31, 2024

Figure 7: Expenditures by Association



Source: City of Lauderhill revenue status reports

As part of the annual expenditures, the District pays for a series of contracted services, either on a monthly or an annual basis. Table 7 shows the costs of MISNID's contracted services. Based on the information available, M&J was not able to delineate between the various services included in the contract services category (e.g., engineering, general maintenance, etc.).

Table 7: MISNID Contracted Services

Expenditure Category	FY22	FY23	FY24	FY25 ¹⁹
Legal Services	\$6,091	\$3,792	\$1,461	\$1,286
Other Contract Services	\$26,944	\$24,056	\$32,761	\$175

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 \$615,476. The District budgets the various associations separately, but does not maintain separate association fund accounts.

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

Master Association

The District uses the master association assessment for District-wide programs and activities, such as improvements to common areas. Because the master association assessment is District-wide, when sub-associations collect a special assessment, the master association assessment can be no more than the difference between the maximum assessment amount (\$500) and the amount of the highest sub-association assessment.

¹⁷ FY25 through December 31, 2024

¹⁸ The Condo XI Association sub-assessment area was established in FY23 for implementation in FY24.

¹⁹ FY25 through December 31, 2024

In FY22, the District assessed Condo I \$425, so the maximum amount the District could assess for the master association was \$75. In FY23 through FY25, the District assessed sub-associations at the maximum (\$500), restricting the District's ability to collect an assessment for the master association. Table 8 illustrates the special assessment revenues collected through the master association assessment area.

Table 8: Master Association Revenues

Revenue Source	FY22	FY23	FY24	FY25 ²⁰
Special Assessment	\$247,139	\$0	\$0	\$0

Source: City of Lauderhill revenue status reports

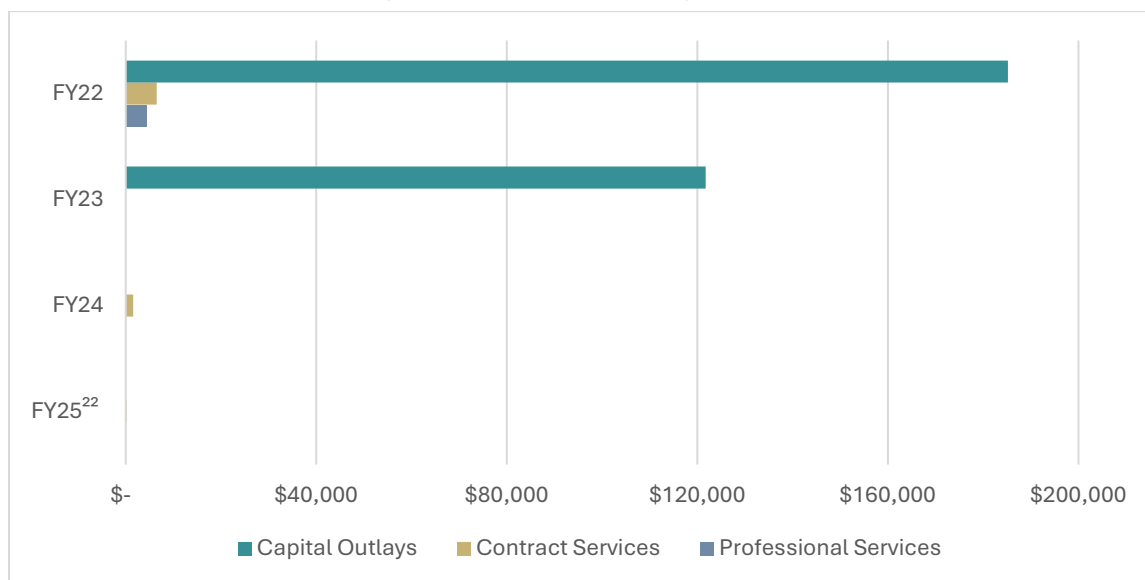
The master association assessments were collected for the purpose of funding District-wide and common areas-focused projects and services. The District's expenditures budgeted to the master association assessment area are illustrated in Table 9 and Figure 8. The District was able to use reserve funds budgeted to the master association assessment area to fund expenditures in the years the District-wide assessment was not collected.

Table 9: Master Association Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ²¹
Capital Outlays	\$185,206	\$121,739	\$0	\$0
Contract Services	\$6,497	\$0	\$1,575	\$175
Professional Services	\$4,305	\$0	\$0	\$0
Total	\$196,008	\$121,739	\$1,575	\$175

Source: City of Lauderhill expenditure status reports

Figure 8: Master Association Expenditures



Source: City of Lauderhill expenditure status reports

²⁰ FY25 through December 31, 2024

²¹ Ibid.

²² Ibid.

Condo I Association

The District uses the Condo I sub-association assessment for activities related to 10 of the condominium buildings in the neighborhood that share common features, layouts, and structures. The sub-association collected a special assessment each year of the review period, increasing the amount from \$425 in FY22 to the maximum \$500 in FY23, FY24, and FY25. Table 10 illustrates the special assessment revenues collected through the Condo I assessment area.

Table 10: Condo I Association Revenues

Revenue Source	FY22	FY23	FY24	FY25 ²³
Special Assessment	\$24,332	\$241,404	\$242,059	\$145,127

Source: City of Lauderdale revenue status reports

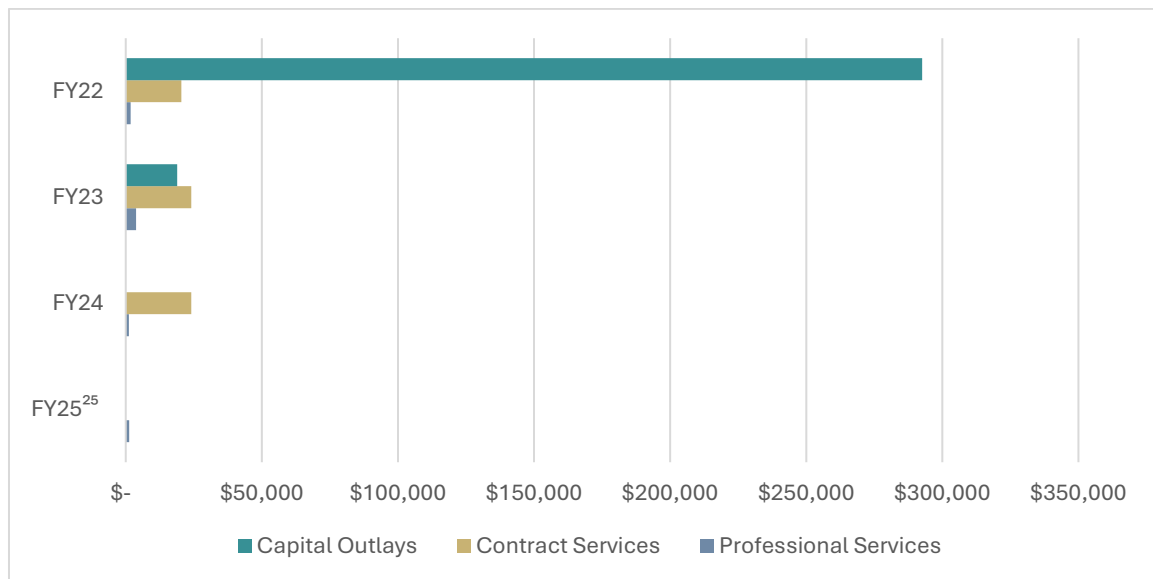
The District's expenditures budgeted to the Condo I sub-association assessment area are illustrated in Table 11 and Figure 9. The District was able to use reserve funds budgeted to the Condo I assessment area to fund expenditures in the years the District-wide assessment was not collected.

Table 11: Condo I Association Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ²⁴
Capital Outlays	\$292,600	\$18,887	\$0	\$0
Contract Services	\$20,448	\$24,056	\$24,056	\$0
Professional Services	\$1,786	\$3,792	\$1,167	\$1,286
Total	\$314,834	\$46,735	\$25,223	\$1,286

Source: City of Lauderdale expenditure status reports

Figure 9: Condo I Association Expenditures



Source: City of Lauderdale expenditure status reports

²³ FY25 through December 31, 2024

²⁴ Ibid.

²⁵ Ibid.

Condo XI Association

The District uses the Condo XI sub-association assessment for activities related to one of the two standalone condominium buildings in the neighborhood. The sub-budget/sub-assessment was created in FY23 for implementation in FY24. In the two years since the Condo XI sub-assessment area's implementation, the sub-association collected a special assessment of \$500, as illustrated in Table 12.

Table 12: Condo XI Association Revenues

Revenue Source	FY22*	FY23*	FY24	FY25 ²⁶
Special Assessment	N/A	N/A	\$71,755	\$35,010

*The Condo XI sub-association assessment was not implemented until FY24.

Source: City of Lauderhill revenue status reports

The District's expenditures budgeted to the Condo XI sub-association assessment area are illustrated in Table 13. As the sub-budget /sub-assessment was new for FY24, the District did not have allocated reserve funds available for the use by the Condo XI sub-association, resulting in limited expenditures. As of December 31, 2024, the Condo XI sub-association had not expended funds in FY25.

Table 13: Condo XI Association Expenditures

Expenditure Category	FY22*	FY23*	FY24	FY25 ²⁷
Capital Outlays	N/A	N/A	\$0	\$0
Contract Services	N/A	N/A	\$7,130	\$0
Professional Services	N/A	N/A	\$294	\$0
Total	N/A	N/A	\$7,424	\$0

*The Condo XI sub-association assessment was not implemented until FY24.

Source: City of Lauderhill expenditure status reports

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) approved special assessments of up to \$500 per parcel, with the amount dependent on each parcel's relevant sub-association. The \$500 assessment represents the maximum amount allowed by City Ordinance No. 10O-06-134.

As shown in Figure 10, the District's revenues exceeded expenditures in FY23, FY24, and the first quarter of FY25. A review of the District's FY22 budget variance report indicates that the governing bodies recognized the need to use reserve funds for capital outlays not originally in the budget, and so the governing bodies amended the budget to reflect the need. The use of reserve funds was a one-time event in the review period and not an annual occurrence. As the District's revenues exceeded expenditures in FY23 and FY24, and because the District used reserve funds to address a one-time cost rather than recurring costs, M&J does not have a recommendation related to the District's trends in revenue generation and fund expenditure.

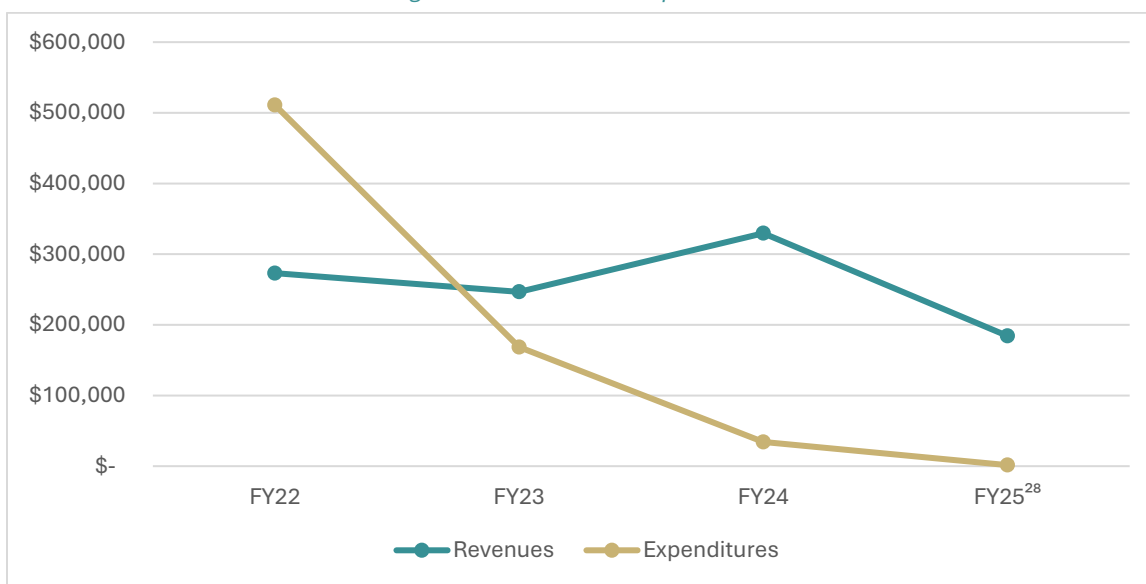
²⁶ FY25 through December 31, 2024

²⁷ Ibid.

With the creation of additional sub-budgets/sub-assessments, the District will need to manage the various assessment amounts to ensure funds are available to meet both the needs of each sub-association and the needs of the District as a whole.

If the District manages the balance between the master association assessment and the sub-assessments, and if the District maintains similar revenue and expenditure trends in the future with strategic use of reserve funds, the District's programs and activities should remain sustainable.

Figure 10: Revenues vs. Expenditures



Source: City of Lauderhill revenue and expenditure status reports

II.C: Performance Management

Strategic and Other Future Plans

The Board of Directors approved Resolution No. 2011-HM-09 in November 2011, which adopted a Safe Neighborhood Improvement District Plan ("Plan") for MISNID. 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.

²⁸ FY25 through December 31, 2024

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-06-134.

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, MISNID 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.²⁹

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

The City is required per s. [218.39](#), *Florida Statutes*, to engage an independent certified public accountant to conduct an annual financial audit and submit the audit report to the Florida Department of Financial Services and the Florida Auditor General within nine months of the end of the City's fiscal year. As a component unit of Lauderhill, MISNID 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.

²⁹ 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 MISNID's finances, the District is considered a component unit of the City for accounting purposes.

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 14 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 14: 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. 100-06-134. 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, <i>Code of Ordinances of the City of Lauderhill, 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. 100-06-134.

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' associations. 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' associations could adequately meet the community's needs.</p>	<ul style="list-style-type: none"> • Potential Benefits: By clearly delineating among the services and responsibilities of the District and the homeowners' associations, 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. 10O-06-138.
<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.

Recommendation Text	Associated Considerations
<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. 10O-06-134.
<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. 10O-06-134.

Recommendation Text	Associated Considerations
<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. 10O-06-134.
<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

Cc: Graham Sweeney gsweeney@mjcpa.com

Kennie Hobbs khobbs@lauderhill-fl.gov

Sean Henderson shenderson@lauderhill-fl.gov