

Sunrise Key Neighborhood Improvement District Performance Review

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

August 4, 2025



Table of Contents

Executive Summary.....	1
I. Background.....	2
I.A: District Description.....	2
I.B: Creation and Governance	4
I.C: Programs and Activities	4
I.D: Intergovernmental Interactions.....	5
I.E: Resources for Fiscal Year 2023-2024	6
II. Findings	7
II.A: Service Delivery	7
II.B: Resource Management	10
II.C: Performance Management	15
III. Recommendations	20
IV. District Response	24

List of Tables

Table 1: SKNID Resources for FY24	6
Table 2: SKNID Board of Directors Meetings	9
Table 3: Police Patrol Payments by SKNID	10
Table 4: SKNID Annual Revenues	12
Table 5: SKNID Annual Expenditures.....	13
Table 6: SKNID Contracted Services	14
Table 7: SKNID Fund Balance (as of FY24 Year End)	14
Table 8: Annual Number of Patrol Hours by Off-duty Police Officers.....	17
Table 9: FY24 Number of Patrol Hours.....	18
Table 10: Recommendations	20

List of Figures

Figure 1: SKNID Service Area	3
Figure 2: SKNID Board of Directors Terms	4
Figure 3: SKNID Annual Revenues	12
Figure 4: SKNID Annual Expenditures.....	14
Figure 5: SKNID Annual Revenues vs. Expenditures	15

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 for each district 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 Sunrise Key Neighborhood Improvement District (“District”) is a dependent special district of the City of Fort Lauderdale (“City”), located on an island in the Middle River. Through multiple interviews with members of the District’s Board of Directors, an interview with the City’s Finance Department, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of Fort Lauderdale created the Sunrise Key Neighborhood Improvement District on February 4, 1992, for the purpose of providing crime prevention initiatives within the Sunrise Key neighborhood.
- The District is governed by a Board of Directors elected by the City Commission. The Board of Directors meets once a year to review the prior year’s activities and set the District’s annual budget.
- The District provides crime prevention and entranceway landscaping services within the service area. Overall administration of the services is conducted by members of the Board of Directors, supported by a Bookkeeper personally employed by the District’s Secretary/Treasurer. The provision of entranceway landscaping is conducted through contracted vendors and the provision of crime prevention is conducted through security patrols by off-duty police officers.
- The District generates its annual revenues through an ad valorem tax on real and personal property levied on property owners within the District’s service area. Reserve funds are held on the District’s behalf by the City, with the District requesting disbursement of funds every two months based on the anticipated financial needs of the subsequent two-month period. The District’s patterns of revenue generation and expenditure of funds suggest sustainability for the District’s finances and future operations.
- The District owns a single-family residence located immediately outside its service area and rents a police vehicle from the City. The District does not own or use any major equipment.
- The District’s activities are guided by a Safe Neighborhood Improvement Plan (“Plan”) developed in 1992. The demographic information, goals and objectives, and performance measures and standards presented in the Plan do not provide comprehensive performance management for the District’s current activities.

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 Sunrise Key Neighborhood Improvement District (“SKNID” or “District”), a dependent district of the City of Fort Lauderdale (“Fort Lauderdale” or “City”). The review period examined District activities from October 1, 2021, through April 30, 2025.

I.A: District Description

Purpose

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

The City’s Ordinance No. [C-92-12](#), which created the District (described in section I.B: Creation and Governance of this report), and the District’s bylaws, established a purpose for the District identical to the one established by s. [163.502](#), *Florida Statutes*.

The purpose statement on the District’s webpage is similar to the purpose established by s. [163.502](#), *Florida Statutes*, though to the statement focuses specifically on safety and to identify specific activities of the District: “To guide and accomplish the coordinated, balanced and harmonious development of a safe neighborhood; to maintain and preserve property values and preserve and foster the development of an attractive neighborhood environment; to reduce crime rates with new cameras, a video storage recorder, and a license plate reader connected to the Fort Lauderdale Real Time Tactical Crime Center.”

Service Area

The District is located in Fort Lauderdale and encompasses approximately 34 acres. The District encompasses the Sunrise Key neighborhood, which is located on an island in the Middle River. The District’s service area has a single entrance. 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 SKNID, the District’s registered address is 200 East Broward Boulevard, Suite 1800, Fort Lauderdale, Florida 33301.

Real Insights. Real Results.
*Performance Review Report for the
Sunrise Key Neighborhood Improvement District*

District Characteristics

According to property information sourced from the Broward County Property Appraiser's Office, the District is entirely residential and comprises 72 single-family residences.

I.B: Creation and Governance

The City of Fort Lauderdale created the Sunrise Key Neighborhood Improvement District on February 4, 1992, through City Ordinance No. [C-92-12](#). The District was organized as a local government neighborhood improvement district under s. [163.506, Florida Statutes](#). City Ordinance No. [C-92-12](#) has not been codified in the *Code of Ordinances of the City of Fort Lauderdale, Florida*.

The District's Board of Directors comprises seven Directors, each of whom is a resident of the District and subject to ad valorem taxation in the District. Directors are elected by a majority vote of the Fort Lauderdale City Commission to serve for three-year terms. As of April 30, 2025, all seven Director positions were filled. Figure 2 illustrates the terms of the District's Directors during the review period (October 1, 2021, through April 30, 2025).

Figure 2: SKNID 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
1	Raymond C. Parker														
2	Mark F. Grant														
3	Caldwell Cooper														
4	Cliff Berry														
5	Rick Campillo														
6	Thomas Walter														
7	Milton Jones														

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

Source: District-provided Board of Directors lists

The City Commission elects and has the authority to remove Directors from the District's governing body, as well as approves the District's annual budget and tax levy.

While City Ordinance No. [C-92-12](#) authorizes the establishment of an advisory council, the District has not implemented an advisory body.

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.

- **Crime Prevention** – The District maintains security gates, security cameras, and a license plate reader at the entrance to the service area, as well as contracts with off-duty Fort Lauderdale Police Officers to conduct patrols of the service area.
- **Entranceway Landscaping** – The District contracts for landscaping services along the rights-of-way located at the entrance to the service area.

² FY25 Q3 through April 30, 2025

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities that the District interacted with during the review period (October 1, 2021, through April 30, 2025).

City of Fort Lauderdale

SKNID is a dependent special district of City of Fort Lauderdale, meeting the definition of a dependent district established by s. [189.012, Florida Statutes](#). The City Commission elects the District's Board of Directors and maintains the authority to remove Directors if necessary. SKNID 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 Board of Directors to the City's Office of Management and Budget, which incorporates the District's budget into the City's overall annual budget.³ The City Commission provides final approval and adoption of the District's annual budget (as part of the larger City budget) and the District's annual tax levy.

The District maintains regular communication with the City's Office of Management and Budget and Finance Department in order to request disbursement of the revenue generated by the District's ad valorem tax levy. Either the District's Secretary/Treasurer or its part-time Bookkeeper emails the Office of Management and Budget a disbursement request for the amount the District expects to need for the next two months. The request email includes copies of the District's bank statements for the prior two months, its ledger, and copies of checks that have been issued but not yet cleared. The District's contact with the Office of Management and Budget submits a completed Check Request Form for the amount requested to the Finance Department. Once the request is approved, the Finance Department mails the check to the SKNID Secretary/Treasurer. The City maintains an internal ledger of the disbursements paid to the District, as well as the expenditures included in the ledger provided by the District.

The District additionally maintains regular communication with the City's Police Department. The Board of Directors arranges with the Police Department's detail officer to provide opportunities for off-duty officers to conduct patrols of the District's service area. While the off-duty officers are scheduled by the City's Police Department, the officers are paid directly by the District. The City allows the off-duty officers to use their assigned marked or unmarked vehicles for the patrols. The District additionally rents a patrol vehicle from the Police Department that sits inside the entrance of the service area as a deterrent. The rental of the police patrol unit is governed by a Revocable License to Use agreement between the City and the District.

Representatives of the Fort Lauderdale Police Department regularly attend the annual meeting of the SKNID Board of Directors to provide updates on crime prevention initiatives in the City and patrols within the District's service area. The Fort Lauderdale City Commissioner whose district includes SKNID's service area, or their representative, often attends the annual Board of Directors meeting, as well.

³ 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 Fort Lauderdale has influence over SKNID'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: SKNID Resources for FY24

Resource Item	FY24 Amount
Millage Rate	1.0000
Revenues	\$188,232
Expenditures	\$147,495
Long-term Debt	\$0
Staff	1 part-time Bookkeeper employed by the District’s Secretary/Treasurer
Vehicles	1 patrol vehicle rented from the Fort Lauderdale Police Department
Equipment	1 set of automated entrance gates, 2 security cameras, 1 license plate reader
Facilities	1 single-family residence The annual meeting was held at the Gateway Terrace Community Room

Sources: SKNID meeting minutes, SKNID ledger, Fort Lauderdale ledger, Revocable License to Use, District-provided statements

II. Findings

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

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

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

Crime Prevention

The District was established with the intention of providing additional security to the residents of the Sunrise Key neighborhood. While the Fort Lauderdale Police Department performs routine patrols of all areas within the City's jurisdiction, the residents of the Sunrise Key neighborhood requested the creation of a neighborhood improvement district, in accordance with the Safe Neighborhoods Act, in order to authorize tax revenue dedicated to the provision of crime prevention initiatives.⁴

During the review period, the District contracted maintenance on two security cameras attached to lampposts near the entrance of the service area, a license plate reader, and a set of automated gates. Each of these security devices is located on City-owned rights-of-way through a non-written agreement with Fort Lauderdale. The license plate reader is connected to the Fort Lauderdale Police Department's systems to help the Police Department track the vehicle traffic entering the District's service area. Because the streets within the District are public roadways, the security gates automatically open for all vehicles – the District maintains the gates as a means to delay vehicles while the license plate reader captures a record of the vehicle's entry. Footage from the security cameras is maintained by a third-party vendor and is made available to the District and law enforcement as needed. The District purchased an upgraded camera system in September 2024. Signs posted at the entranceway way to the District notify residents and visitors that the area is subject to video surveillance.

In addition to the entranceway security, the District contracts with the Fort Lauderdale Police Department to schedule police patrols of the service area. The District requests 100 hours of security patrols from off-duty police officers each month, which are coordinated through the Police Department's detail officer. In addition to the 100 hours of patrol conducted by off-duty officers with availability and interest, the District owns a single-family residence (as further discussed in section II.B: Resource Management) which it rents to a police officer for the conduct of 50 monthly patrol hours. In total, the District works with the Police Department to schedule approximately 150 hours

⁴ The Safe Neighborhoods Act refers to ss. [55-73](#), ch. [87-243](#), *Laws of Florida*, codified as ss. [163.501 et. seq.](#) (1987), *Florida Statutes*

of security patrols each month. The District pays the off-duty police officers directly and provides each police officer with a Form 1099 tax document at the end of each year. SKNID also provides a Form 1099 tax document for in-kind services provided to the police officer who rents the District-owned house. The hourly rates for police officers are set through the City's negotiations with the Fraternal Order of Police.

As the District does not budget for continual patrolling of the service area, the Board of Directors approved a Revocable License for Use agreement with the City to rent a police patrol vehicle, which sits inside the service area as a deterrent. While the off-duty police officers providing patrols of the District occasionally use the rented patrol vehicle, the officers more commonly use the vehicles assigned to them by the Police Department, allowing the District's rented vehicle to remain inside the entrance.

Entranceway Landscaping

The District has verbal permission from the City to perform landscaping and beautification efforts on the rights-of-way leading up to and inside the entranceway of SKNID's service area. The District has installed an entrance sign identifying the Sunrise Key neighborhood, a stone pillar opposite the entrance sign using the same style, lampposts with LED lights, and maintains flowerpots along the bridge just inside the entranceway to the District. The District additionally contracts for monthly landscape maintenance for the District-owned house (which is just outside the entranceway to the District), both sides of the roadway leading up to the bridge, and the northern right-of-way just past the bridge, which is not located in front of private properties. SKNID does not manage or fund the landscaping or beautification of the roadways or private properties.

Analysis of Service Delivery

The services and activities conducted by the District align with the District's statutory purpose and authorities, as identified in ss. [163.502](#) and [163.514](#), *Florida Statutes*, as well as the purpose identified by the District's webpage. City Ordinance No. [C-92-12](#) and the District's bylaws reflect the purpose statement established by s. [163.502](#), *Florida Statutes*, so the services and activities conducted are aligned with Fort Lauderdale ordinances, as well.

The District has periodically reviewed alternative methods of delivering services. During the 2023 meeting, the Board of Directors discussed the City assuming administration of the policing detail for the District. The Board of Directors determined that the District maintaining administration of the security details resulted in a level of service delivery preferred by the residents of the service area. During meetings with M&J, District Directors additionally indicated that the District had previously discussed with the City the assumption of responsibilities regarding maintenance of some of the trees along the service area rights-of-way, but it was determined that due to limited resources within the City government, the District is best positioned to maintain the foliage in question.

Currently, the District's activities are managed by the President and the Secretary/Treasurer of the Board of Directors in a volunteer capacity, with the support of a part-time Bookkeeper. A change in District leadership could result in a loss of institutional knowledge and operational continuity, especially if future officeholders are less active than the current officeholders. A loss of operational

continuity could result in fewer regular communications with the City and therefore less frequently submitted requests for revenue disbursement and for off-duty police patrols, which could negatively impact the provision of security within the District’s service area.

Recommendation: The District could consider hiring a part-time employee to manage the District’s operations, including administration of the District’s finances; coordination of landscaping, police patrols, and equipment maintenance; communication with the City; and organization of the annual Board of Directors meeting. Alternatively, the District could consider expanding the Bookkeeper role to include management of the District’s activities as either a full-time employee or part-time employee with expanded hours.

Comparison to Similar Services/Potential Consolidations

The City established the Fort Lauderdale Community Redevelopment Agency (“CRA”) to eliminate blight and foster economic development to build community in two distinct areas within the City: Northwest-Progresso-Flagler Heights and Central City. While the CRA has some similar services and authorities to SKNID (such as beautification efforts), the service areas of the CRA and SKNID do not overlap, and the two entities were organized with different purposes. As such, consolidation of services between SKNID and the CRA would not be practicable.

The City additionally provides crime prevention services through the Fort Lauderdale Police Department, which serves the District’s service area; however, the Police Department does not provide regular patrols of the District’s service area, instead only responding to incidents on an as-needed basis. As the Police Department already provides the off-duty police patrols for the District, further consolidation of services would only decrease the level of service provided to SKNID.

Analysis of Board of Directors Meetings

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

Table 2: SKNID Board of Directors Meetings

Fiscal Year	Number of Board of Directors Meetings
2022	1
2023	1
2024	1
2025 ⁵	0

Source: SKNID meeting minutes

In a meeting with M&J, the District’s President and Secretary/Treasurer stated that the annual meeting of the Board of Directors for FY25 is scheduled for May 2025.

Section [189.015](#), *Florida Statutes*, requires that meetings of the District’s governing bodies be noticed prior to the meeting and open to the public. This section has been amended twice during the review period, and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

⁵ FY25 through April 30, 2025

The District provides notice of its governing bodies' public meetings through physical mail and/or emails sent to each of the District's residents, as well as notices posted at the entranceway to the service area. M&J's review concluded that the District notices did not meet the requirements of the version of s. [189.015](#), *Florida Statutes*, in effect at the time of each meeting date and applicable notice period. While the District's method does not align with the method established in s. [189.015](#), *Florida Statutes*, M&J's review of meeting minutes indicated that residents of the District regularly attend and participate in the annual Board of Directors meeting.

In addition to the annual Board of Directors meeting, the Fort Lauderdale City Commission met three times in FY22, three times in FY23, and three times in FY24 to approve the District's annual budget and tax levy.

Recommendation: The District should consider reviewing its process for providing notice of Board of Directors meetings to ensure that the notices comply with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should further ensure that it retains records that document its compliance with the applicable statutes.

II.B: Resource Management

Program Staffing

The District does not directly employ staff; however, it does use a variety of contracted staff and staff employed by other entities for the delivery of services. The District provides landscaping and security equipment maintenance through third-party vendors, which provide staff to perform the contracted responsibilities.

The District directly pays the officers who provide security patrols of the service area and issues each officer a Form 1099 tax document at the end of the calendar year. An additional officer is not paid by the District, but provides 50 patrol hours each month as an in-kind service in lieu of monetary rent on the house owned by the District and rented to the officer. The District supplies the officer with a Form 1099 tax document as well, reflecting the in-kind services provided. The District does pay the officer who rents the house if the officer exceeds the number of hours required by the rental agreement.

Table 3 shows the number of officers paid by SKNID each year of the review period (October 1, 2021, through April 30, 2025), as well as the total amount paid by the District for police patrols. The number of officers paid in FY22 and the number paid in FY23 include the officer who rents the District-owned home, as the officer was paid for hours exceeding the number required by the rental agreement.

Table 3: Police Patrol Payments by SKNID

Fiscal Year	No. of Officers Paid	Total Payment Amount
2022	8	\$69,396
2023	9	\$83,520
2024	8	\$75,130
2025⁶	6	\$18,036

Source: SKNID bank account ledger

⁶ FY25 through December 31, 2024

General management of the District is conducted by the President and Secretary/Treasurer of the Board of Directors. The Secretary/Treasurer is supported by a part-time Bookkeeper, who the current Secretary/Treasurer personally employs and pays. The employment and payment of the Bookkeeper by the Secretary/Treasurer, rather than the District, could result in a loss of continuity of operations in the future, which could affect the District's financial standing.

In addition to the personnel resources directly used by the District, an employee in the Fort Lauderdale Office of Management and Budget and two employees in the City's Finance Department provide support to the District during the budget approval and revenue disbursement processes.

The District does not use volunteers other than the Board of Directors.

Recommendation: The District should consider paying for the Bookkeeper (or any future District manager/administrator role) directly rather than relying on a member of the Board of Directors to employ and pay for the Bookkeeper.

Equipment and Facilities

The District owns a single-family residence located on the mainland, just across the bridge from the District's service area. The house is located next to the entranceway to the District's service area, and the District maintains the rights-of-way along the property as part of the entranceway landscaping efforts. The District pays for landscaping on the property, internet for the property (which also provides internet to the District-owned security cameras), maintenance on the house, pest control for the property, property insurance, utilities, and property taxes. The house is rented to a Fort Lauderdale police officer, who provides 50 patrol hours each month in lieu of monetary rent.

The house owned by the District is subject to a deed restriction and reversionary interests, as the City provided some funding (prior to the review period) to help the District purchase the property. The City's reversionary interests ensure that if the District decides to sell the property, the home will revert to City ownership.

The right-of-way that runs alongside the District-owned property houses the District-owned and maintained security equipment: a set of automatic security gates (a pair – one of which allows for ingress to and the other egress from the service area), two security cameras, and a license plate reader.

The District does not own any vehicles; however, it does rent a police patrol vehicle from the City through a Revocable License to Use agreement. The agreement requires the District to pay a monthly rental fee to the City, though a review of the bank ledger provided by the District indicates that the District has not been invoiced for use of the vehicle since December 2022. The City pays for fuel, insurance, and maintenance for the vehicle. Off-duty police officers can use the vehicle rented by the District for the security patrols of the service area, but District representatives stated that the officers predominately use the vehicles assigned to them by the Police Department.

Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: an ad valorem tax of up to 2.0000 mills levied on real and personal property within the District, as authorized by s. [163.506, Florida Statutes](#), City Ordinance No. [C-92-12](#). For each year of the review period, the Board of Directors (and the Fort Lauderdale City Commission) authorized a tax levy of 1.0000 mills.

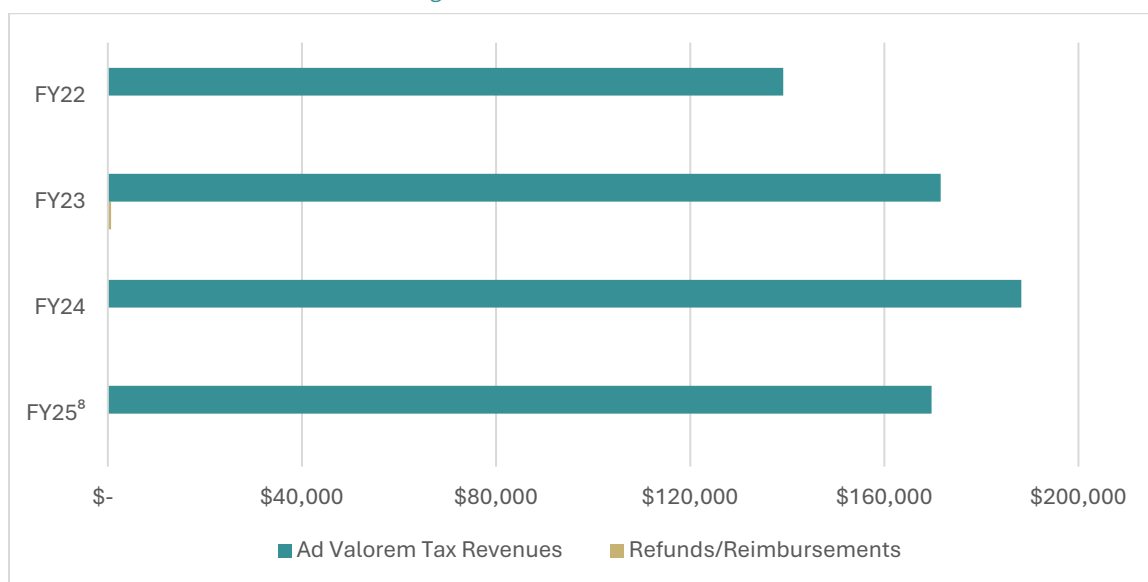
In addition to revenues generated through ad valorem taxes, the District also had minor generation of revenues through refunds and reimbursements – one reimbursement in FY23 from a company that damaged the District’s security gates and one refund in FY25 from the District’s insurance company. Table 4 and Figure 3 show the categorized annual revenues generated by SKNID during the review period.

Table 4: SKNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Ad Valorem Tax Revenues	\$139,161	\$171,614	\$188,232	\$169,739
Refunds/Reimbursements	\$0	\$660	\$0	\$105
Total	\$139,161	\$172,274	\$188,232	\$169,844

Sources: SKNID bank account ledger, Fort Lauderdale fund ledger

Figure 3: SKNID Annual Revenues



Sources: SKNID bank account ledger, Fort Lauderdale fund ledger

The City has estimated that the ad valorem tax levy will generate approximately \$201,660 in revenues for the District through the end of FY25.

The District expends funds on its two services (crime prevention and entranceway landscaping), as well as on operational, administrative, and maintenance costs related to providing those services.

⁷ FY25 through December 31, 2024

⁸ Ibid.

Based on a review of the District's bank account ledger, M&J has categorized the District's expenditures as follows:

- **Insurance** – Property insurance on the District-owned house; Directors and Officers liability insurance for the Board of Directors
- **Landscaping/Beautification** – Installation and maintenance of aesthetic features along the District's entranceway (e.g., entrance signage, potted plants, lampposts); landscaping of the rights-of-way just outside and just inside the District's entranceway
- **Operational Costs** – Administrative costs (e.g., postage); taxes; Annual Special District State Fee; subscription fee for Quicken accounting software; preparation of Form 1099 tax documents
- **Police Patrols** – Security patrols of the District's service area by off-duty Fort Lauderdale Police Offices
- **Property Management** – Maintenance on the District-owned house; pest control, utilities, and other services provided for the District-owned property
- **Security Equipment** – Installation, maintenance, and/or rental of security equipment (e.g., security cameras, license plate reader, police patrol vehicle)

Expenditures on police patrols fluctuated depending on the number of hours provided by available off-duty police officers. Expenditures on security equipment and property management fluctuated based on whether repairs or purchases other than regularly scheduled maintenance were required and whether the District approved the purchase of new equipment. The other expenditure categories remained fairly consistent throughout the review period. Table 5 and Figure 4 show the categorized funds expended by the District during the review period.

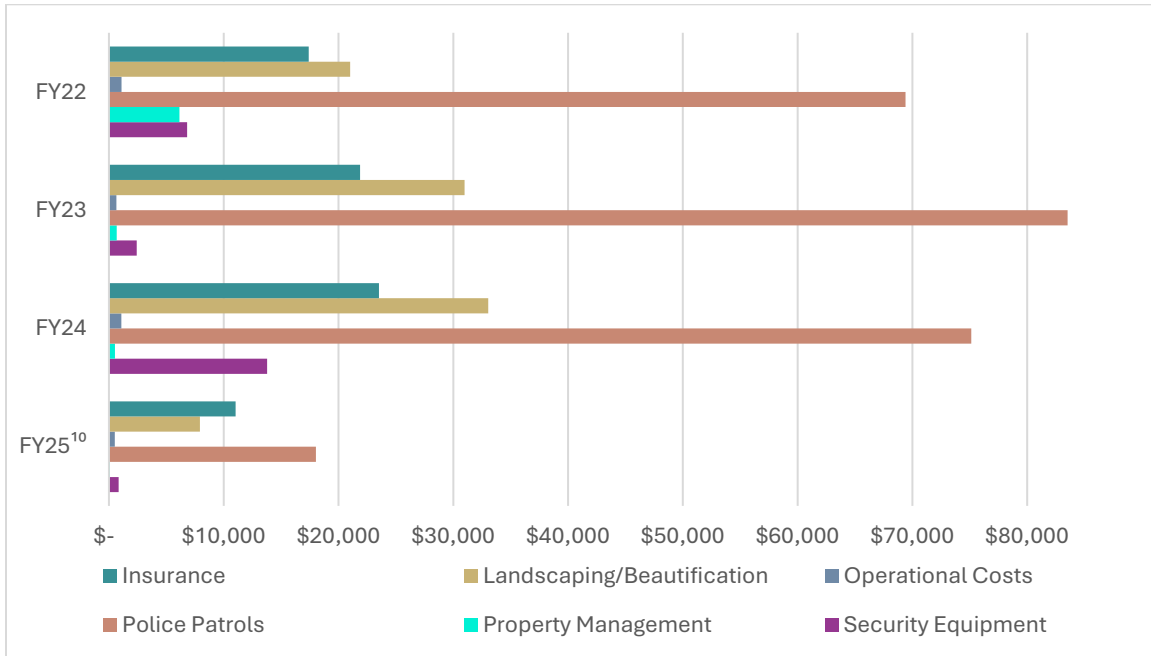
Table 5: SKNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ⁹
Insurance	\$17,410	\$21,876	\$23,521	\$11,032
Landscaping/Beautification	\$21,012	\$30,981	\$33,045	\$7,920
Operational Costs	\$1,096	\$643	\$1,086	\$503
Police Patrols	\$69,396	\$83,520	\$75,130	\$18,036
Property Management	\$6,135	\$675	\$527	\$86
Security Equipment	\$6,814	\$2,413	\$13,787	\$847
Total	\$121,863	\$140,108	\$147,095	\$38,424

Source: SKNID bank account ledger

⁹ FY25 through December 31, 2024

Figure 4: SKNID Annual Expenditures



Source: SKNID bank account ledger

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 6 shows the annual costs of SKNID’s contracted services. The table does not include costs directly related to the conduct of services and activities (e.g., police patrols, landscaping, maintenance of security equipment).

Table 6: SKNID Contracted Services

Contracted Service	FY22	FY23	FY24	FY25 ¹¹
Accounting	\$247	\$175	\$200	\$0
Insurance	\$17,410	\$21,876	\$23,521	\$11,032

Source: SKNID bank account ledger

The District submits disbursement requests to the City based on expected financial needs for the next two-month period. As such, the District does not hold the total extent of its funds in the District-managed bank account. Instead, some revenues remain in the City’s Sunrise Key Safe Neighborhood District Fund account. Table 7 shows the fund balances in the two entities’ respective accounts.

Table 7: SKNID Fund Balance (as of FY24 Year End)

	Fort Lauderdale-managed Fund Account ¹²	SKNID-managed Bank Account
Fund Balance	\$216,068	\$57,968

Sources: SKNID bank account ledger, Fort Lauderdale FY25 adopted budget

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

¹⁰ FY25 through December 31, 2024

¹¹ Ibid.

¹² The number presented for the Fort Lauderdale-managed fund account is the City’s estimate based on unaudited data. M&J will update the balance in the final report based on availability of the audited figure.

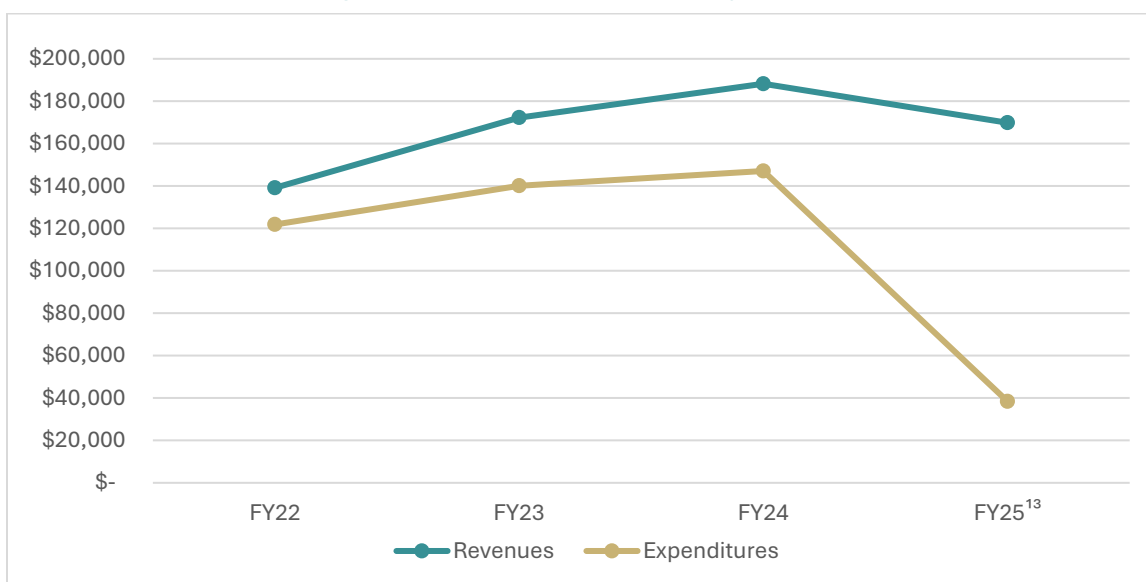
Trends and Sustainability

The District has had consistent revenue generation each year of the review period, with the Board of Directors (and Fort Lauderdale City Commission) approving a 1.0000 mill ad valorem tax levy on real and personal property within the District each year. During interviews with M&J, the District President and Secretary/Treasurer stated that they expect the District to maintain the 1.0000 mill tax levy for FY26 and the foreseeable future.

As shown in Figure 5, the District's revenues exceeded expenditures for each year of the review period, resulting in year-end fund balances in both the City-managed fund account and the District-managed bank account (previously shown in Table 7). The annual budgets adopted each year of the review period by the Board of Directors set expenditure allocation amounts as less than expected revenues, providing the District with a contingency fund in the event of unexpected costs.

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

Figure 5: SKNID Annual Revenues vs. Expenditures



Source: SKNID bank ledger, Fort Lauderdale fund ledger

II.C: Performance Management

Strategic and Other Future Plans

Per the requirements of s. 163.516, *Florida Statutes*, the District developed a Safe Neighborhood Improvement Plan, which was approved by the Board of Directors on June 18, 1992. The plan provided demographics of the service area; an analysis of crime activity data; an analysis of land use, zoning, and traffic; goals and objectives for the District; strategies and tactics to achieve crime prevention within the service area; cost estimates; a schedule for executing program activity; and additional information related to the delivery of services.

¹³ 2025 through December 31, 2024

The Safe Neighborhood Improvement Plan has not been subsequently updated and does not provide an overview of the District and its activities relevant to its current situation.

Recommendation: The District should consider periodically amending its Safe Neighborhood Improvement 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

The District’s 1992 Safe Neighborhood Improvement Plan lists the following goals for the District:

- Preserve property values,
- Eliminate Crime in the neighborhood; and
- Beautify the key on which the neighborhood is located.

SKNID’s Board of Directors has not updated the District’s goals, nor has it approved new goals and objectives, since the issuance of the Safe Neighborhood Improvement Plan in 1992.

Recommendation: The District should consider writing and then adopting an updated 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.

Performance Measures and Standards

The District’s 1992 Safe Neighborhood Improvement Plan identified the following guidelines for evaluating the programs outlined in the plan:

- Crime analysis indicating changes in amount of criminal activity in the neighborhood,
- An attitude survey of the residents of the neighborhood indicating changes in the level of fear of crime,
- Demographic changes reflected in census reports indicating changes in elements such as ages of residents and family composition,
- Maintenance of land use stability of the neighborhood as indicated by increases in property valuation or sales prices, and
- Resident interviews or surveys indicating satisfaction or dissatisfaction with the Safe Neighborhood Improvement Plan or its components.

Based on interviews with District Directors and a review of meeting minutes, the performance indicators listed in the Safe Neighborhood Improvement Plan did not appear to be wholly monitored or used during the review period (October 1, 2021, through April 30, 2025).

District Directors stated that the Board of Directors reviews crime statistics within SKNID’s service area and compares the occurrence of crimes to crimes reported in the neighborhood located opposite the bridge at the entranceway of the District’s service area. As the District’s crime rate has

been consistently lower than that of the nearby neighborhood, the Board of Directors asserted that the District’s efforts have been successful.

The District additionally records the number of patrol hours provided by off-duty police officers and uses the data as a performance measurement. The number of patrol hours is measured against a standard number of hours requested by the District on an annual basis. Per the requirement of s. [189.0694](#), *Florida Statutes*, introduced in 2024, the District has begun reporting the annual number of patrol hours conducted in a given fiscal year, as well as the year’s target, on the District webpage.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District has not updated its goals and objectives since the issuance of the Safe Neighborhood Improvement Plan in 1992. As stated earlier in this section of the report, M&J recommends that the District consider adopting a set of goals and objectives as part of the development of an updated Safe Neighborhood Improvement Plan or other strategic plan. The strategic plan, goals, and objectives should be used in conjunction with performance measures and standards to provide the District direction and ensure that current and future programs and activities align with its statutory purpose, as defined in s. [163.502](#), *Florida Statutes*.

The District only actively tracks one datapoint on an annual basis: the number of patrol hours delivered by off-duty Fort Lauderdale police officers. While a review of meeting minutes indicates that the Police Department reports statistics related to criminal activity and policing within the District’s service area during the annual Board of Directors meeting, the District does not appear to actively track the data, nor does it include numerical values or other indicators of success in published documents. The sole figure reported by the District (number of patrol hours) appears to have only been published since the 2024 introduction of the performance measures reporting requirement in s. [189.0694](#), *Florida Statutes*. M&J was able to determine historic figures for the number of patrol hours reported to the District through SKNID’s bank account ledger, which includes a memo for each payment stating the number of hours invoiced. The number of patrol hours for each year of the review period, as well as the target, is shown in Table 8.

Table 8: Annual Number of Patrol Hours by Off-duty Police Officers

Fiscal Year	No. of Patrol Hours	Target No. of Patrol Hours
2022	1,525	1,200
2023	1,732	1,200
2024	1,394	1,200
2025¹⁴	321	300

Source: SKNID bank account ledger

Of note: Table 8 does not show the number of patrol hours conducted by the police officer who rents the house owned by the District and is expected to provide 50 patrol hours each month in lieu of monetary rent. Table 9 shows the FY24 number of patrol hours and target number published on the District’s webpage, which appears to include the additional hours of the patrol officer who rents the house owned by the District.

¹⁴ 2025 through December 31, 2024

Table 9: FY24 Number of Patrol Hours

Fiscal Year	No. of Patrol Hours	Target No. of Patrol Hours
2024	1,894	≥ 1,800

Source: SKNID webpage on Fort Lauderdale's website

Based on the information available to M&J, the District appears to have met its target number of patrol hours by off-duty police officers each year of the review period. District Directors stated, though, that meeting the target number can be difficult based on available police officers and that the District may not have met the performance standard it set in years prior to the review period.

Overall, the District's reported metric is not a true indicator of the success of services and activities. Instead, the number of patrol hours serves as an input datapoint that indicates the amount of work performed on behalf of the District. Contextualizing the number of patrol hours with criminal activity statistics and measurements evaluating the utility of the District's other security equipment (e.g., security gate, security cameras, license plate reader, police patrol vehicle) could allow the District to more fully evaluate the success of its services and activities.

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.

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 Fort Lauderdale, as defined by generally accepted accounting principles, SKNID is included in the City's Annual Financial Report. According to the Florida Department of Financial Services' online database, the City submitted the FY22 Annual Financial Report approximately three months after the compliance deadline (June 30, 2023) and the FY23 Annual Financial Report approximately five months after the compliance deadline (June 30, 2024). Both the FY22 and FY23 Annual Financial Reports included the District's information.

The City has until June 30, 2025, to submit the FY24 Annual Financial Report, with the District's information included. 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 Fort Lauderdale, SKNID is included in the City's annual financial report, though the City does not blend the District's financial information into the City's assets, liabilities, and net position. According to the Florida Department of Financial Services' online database, the City submitted the FY22 audit report approximately three months after the compliance deadline (June 30, 2023) and the FY23 audit report approximately four months after the compliance deadline (June 30, 2024).

The City has until June 30, 2025, to submit the FY24 audit report, with the District's information included. The City has until June 30, 2026, to submit the FY25 audit report, with the District's information included.

Neither the FY22 nor the FY23 audit report included findings.

Section [218.39\(3\)\(c\)](#), *Florida Statutes*, and s. [10.554\(1\)\(i\)\(7\)](#), *Rules of the Auditor General*, require a local governmental entity that is including a dependent special district in its Annual Financial Report and financial audit report to separately include and specify in the Annual Financial Report and financial audit report a series of data elements identified in ss. [218.32\(1\)\(e\)2.-5.](#), *Florida Statutes*. While Fort Lauderdale included the required data elements for SKNID in the City's Annual Financial Report, the City did not include the data elements in its FY22 or FY23 financial audit report.

Recommendation: The City should consider refining its timeline for preparing and submitting the Annual Financial Report and engaging an auditor for the preparation and submission of a financial audit report to the Florida Auditor General and the Florida Department of Financial Services to ensure that the District is meeting the requirements of ss. [218.32](#) and [218.39](#), *Florida Statutes*.

Recommendation: The City should consider including an exhibit to its financial audit report that specifies the data elements required by s. [218.39\(3\)\(c\)](#), *Florida Statutes*, and s. [10.554\(1\)\(i\)\(7\)](#), *Rules of the Auditor General*, to be reported for dependent special districts.

Performance Reviews and District Performance Feedback

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

A review of Board of Directors meeting minutes indicates that the District provides an opportunity for stakeholders to provide feedback during the annual meeting of the Board of Directors. The District does not maintain a system for the ongoing collection of feedback from residents.

Recommendation: The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the District's webpage on the City's website for compliance with these sections. While the webpage provides some of the required information, the District can improve its compliance with statutory requirements by including additional information, including a current listing of each member of the District's Board of Directors; goals and objectives for each program and activity undertaken by the District; and a listing of the District's regularly scheduled public meetings.

Recommendation: The District should consider coordinating with the City to enhance the District's webpage on the City's website by including the information required for special district web presence by ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

III. Recommendations

Table 10 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 10: Recommendations

Recommendation Text	Associated Considerations
The District could consider hiring a part-time employee to manage the District’s operations, including administration of the District’s finances; coordination of landscaping, police patrols, and equipment maintenance; communication with the City; and organization of the annual Board of Directors meeting. Alternatively, the District could consider expanding the Bookkeeper role to include management of the District’s activities as either a full-time employee or part-time employee with expanded hours.	<ul style="list-style-type: none"> • Potential Benefits: By hiring an employee to manage the District’s operations, the District can ensure continuity of operations and records management, which minimizes risks to the District’s services and financial positioning. • Potential Adverse Consequences: The Board of Directors would be responsible for the hiring and oversight of the employee on an ongoing basis. • Costs: The District would be responsible for the compensation paid to the employee. • Statutory Considerations: None
The District should consider reviewing its process for providing notice of Board of Directors meetings to ensure that the notices comply with s. 189.015 and ch. 50, <i>Florida Statutes</i> . The District should further ensure that it retains records that document its compliance with the applicable statutes.	<ul style="list-style-type: none"> • Potential Benefits: By routinely reviewing the process of providing public notice of Board of Directors meetings, the District can improve transparency and provide more opportunities for public engagement. • Potential Adverse Consequences: None • Costs: The District may incur costs if it chooses to publish notices in a newspaper or on a news agency’s website. • Statutory Considerations: The District should ensure it is following the procedure established by the version of ch. 50, <i>Florida Statutes</i>, in effect at the time of the meeting notice publication.
The District should consider paying for the Bookkeeper (or any future District manager/administrator role) directly rather than relying on a member of the Board of Directors to employ and pay for the Bookkeeper.	<ul style="list-style-type: none"> • Potential Benefits: By paying for bookkeeping services directly rather than relying on a member of the Board of Directors to employ and pay for a staff member, the District can ensure continuity of bookkeeping services even in the event of a change in Board of Directors membership. • Potential Adverse Consequences: None • Costs: The District would be responsible for the compensation paid to the part-time Bookkeeper. • Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider periodically amending its Safe Neighborhood Improvement 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 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. C-92-12.
<p>The District should consider writing and then adopting an updated 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.</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. C-92-12.

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 making more informed 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. C-92-12.
<p>The City should consider refining its timeline for preparing and submitting the Annual Financial Report and engaging an auditor for the preparation and submission of a financial audit report to the Florida Auditor General and the Florida Department of Financial Services to ensure that the District is meeting the requirements of ss. 218.32 and 218.39, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By redefining the City's timeline for submitting Annual Financial Reports and audit reports, the City can ensure that it is promoting fiscal transparency and provide timely insight into the District's operations. • Potential Adverse Consequences: None • Costs: The City will need to continue contracting an independent certified public accountant to conduct the annual financial audit. • Statutory Considerations: The City is required to submit an Annual Financial Report and audit report, which should both include the District's financial activities, per the requirements of ss. 218.32 and 218.39, <i>Florida Statutes</i>. Redefining timelines will allow the City to adhere to these requirements.

Recommendation Text	Associated Considerations
<p>The City should consider including an exhibit to its financial audit report that specifies the data elements required by s. 218.39(3)(c), <i>Florida Statutes</i>, and s. 10.554(1)(i)(7), <i>Rules of the Auditor General</i>, to be reported for dependent special districts.</p>	<ul style="list-style-type: none"> • Potential Benefits: By reporting on specific data elements, such as employee and nonemployee compensation, construction projects with a total cost of at least \$65,000, and a budget variance report, the City can ensure that it is promoting fiscal transparency and provide timely insight into the District’s programs, activities, and operations. • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: The City is required to include in its financial audit report certain data elements to be reported separately for dependent special districts, per the requirements of s. 218.39, <i>Florida Statutes</i>, and s. 10.554, <i>Rules of the Auditor General</i>. Including an exhibit in its Audited Financial Statements and Independent Auditor’s Report will allow the City to adhere to these requirements.
<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 enhance the District’s webpage on the City’s website by including the information required for special district web presence by ss. 189.069 and 189.0694, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By including all statutorily required information on and regularly reviewing the information on the District’s webpage, the District can improve its transparency and public access to information. • 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.

SUNRISE KEY NEIGHBORHOOD IMPROVEMENT DISTRICT
c/o Mark F. Grant
200 East Broward Blvd., Suite 1800
FORT LAUDERDALE, FLORIDA 33301
(954) 527-2404

July 1, 2025

Sunrise Key Neighborhood Improvement District
Response to Draft Report

1. Notice of Board of Directors meetings.
Notice of meetings are sent to the City at least two (2) weeks prior to the date of the meeting. Notice of the meeting is sent via email to all homeowners who have provided their email address at least two (2) weeks prior to the date of the meeting. Notice of the meeting is also placed on a sign at the entrance to the neighborhood at least a week prior to the date of the meeting.
Publication in a newspaper would be a waste of District funds and would likely not be seen by members of the District.
2. 2025 Board of Directors Meeting.
The 2025 annual meeting was held on May 6, 2025.
3. Payment of a bookkeeper.
The District is currently in negotiations with a management company which has experience representing other districts and which carries liability and fidelity insurance. Once the District's Board of Directors approves the agreement with the management company, the District will present the management agreement to the City. Assuming the City approves, the professional manager will work with the Board of Directors to operate the District.
4. Meeting goals; updates.
The District's goals have not changed from inception of the District in 1992. They are to keep crime on Sunrise Key as low as possible and beautify the entrance. The District has met and continues to meet those goals, which are in conformance with the Ordinance that created the District. The Board of Directors' only desire to update those goals would be to work on placing all utility lines underground; however, the Ordinance prohibits the District from dealing with utilities.
5. Identifying performance measures and standards.
The District inquires of its police officers each year on the amount of crime within Sunrise Key and thereby measures the performance of crime prevention.
6. Collection of Feedback from residents.
The Directors speak with various residents throughout the year and at the District's annual meetings, seeking feedback which the Board of Directors uses to assist in making its decisions. We are pleased to report that the only negative feedback we receive is that the City's Code Enforcement officers are not able to stop some residents from renting their docks and permitting people to live aboard those yachts, nor to stop one homeowner from operating a commercial fueling dock by permitting the owner of a fuel tanker truck to fuel random yachts which dock for a short while behind that house.
7. Webpage.
The District will work with the City staff to include the information required for special district web presence, understanding that the City controls the City's website.