

Town of Davie 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.

Established in 1988, the Town of Davie Neighborhood Improvement District (the "District") operates as a dependent special district within the Town of Davie (the "Town"). Its jurisdictional boundaries align precisely with those of the Town at the District’s inception. Through a review of District-provided and publicly accessible information, coupled with insights gained from an interview with the Town's Planning and Zoning Manager, M&J formulated the following overall findings regarding the District.

- The Town of Davie created the Town of Davie Neighborhood Improvement District on September 26, 1988, for the purpose of capitalizing on future opportunities where a neighborhood improvement district would be advantageous.
- The District did not generate revenues, expend funds, own or use resources, or conduct programs and activities during the review period (October 1, 2021, through April 30, 2025). The Town Council did not meet as the District’s Board of Directors during the review period.
- The Town maintains the District’s active status with the Florida Department of Commerce in the event a future opportunity arises that a neighborhood improvement district would be best suited for. As of the conclusion of the review period (April 30, 2025), the Town has not identified any such opportunities.

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 Town of Davie Neighborhood Improvement District (“TDNID” or “District”), a dependent district of the Town of Davie (“Town”). 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.”

Ordinance No. [88-60](#), which created the District (as discussed in section I.B: Creation and Governance of this report), and the District’s website, both establish a purpose for the District identical to s. [163.502](#), *Florida Statutes*.

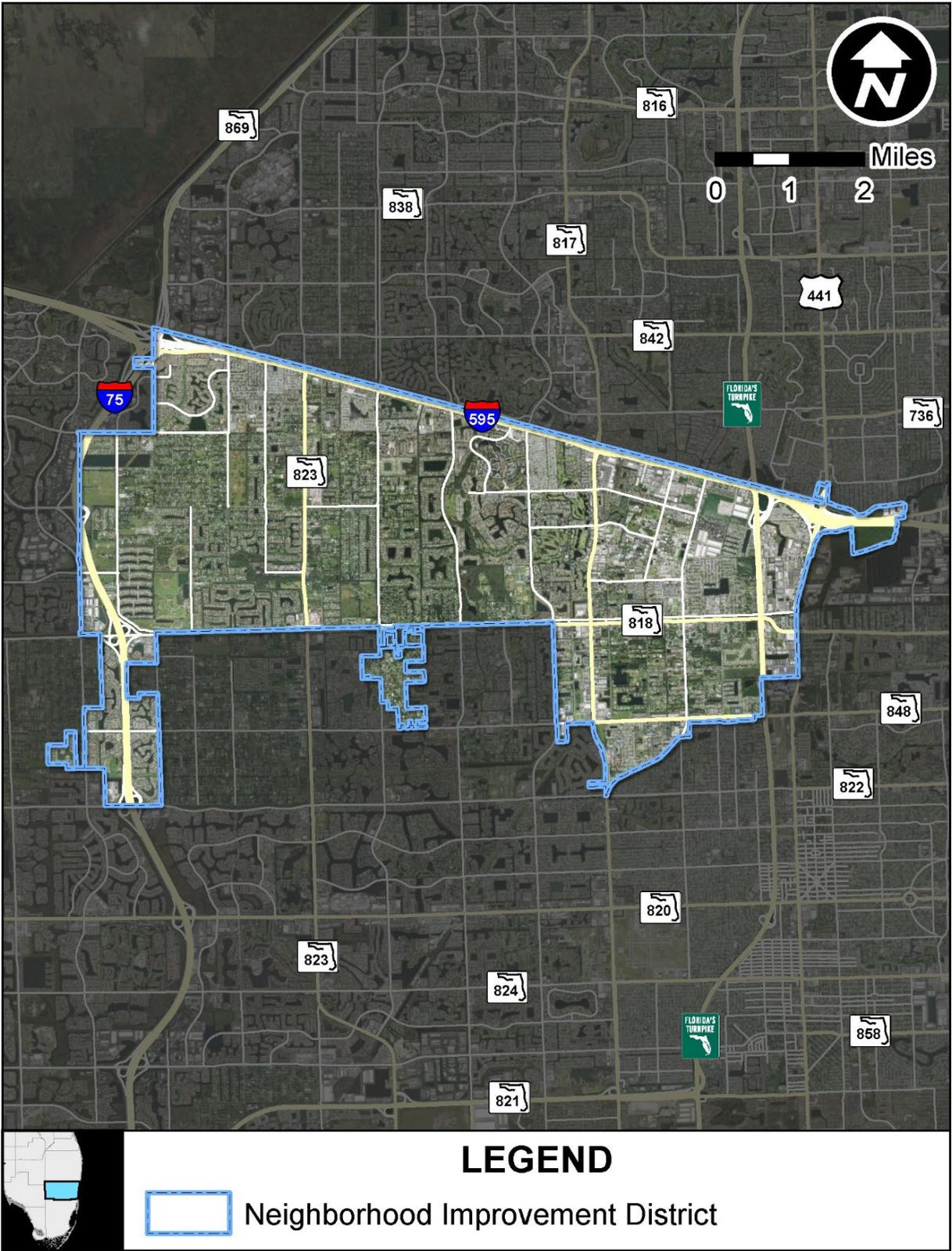
In an interview with M&J, the Town’s Planning and Zoning Manager asserted that the Town of Davie maintains the District to capitalize on future opportunities where a neighborhood improvement district structure would be advantageous.

Service Area

The District’s boundaries are congruent with the Town’s boundaries at the time of the District’s creation in 1988. The District encompasses approximately 22,500 acres. 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 TDNID, the District’s registered address is 8800 Southwest 36th Street, Davie, Florida 33328.

Figure 1: TDNID Service Area



Source: Town Ordinance No. 88-60

District Characteristics

The District encompasses almost the entire Town of Davie, which is primarily residential with approximately 346 neighborhoods located within the service area. Among the various neighborhoods, the service area additionally includes portions dedicated to commercial and recreational (including conservation land) land use. Approximately 2,200 acres in the eastern area of the District are dedicated to a regional activity center which houses the campuses of five colleges and universities, with an additional 1,000 acres dedicated to transit-oriented development along the District’s eastern border.

I.B: Creation and Governance

The Town of Davie created the District on September 26, 1988, through Town Ordinance No. [88-60](#), which is codified as ss. [142-424](#) through [112-429](#), *Code of Ordinances, Town of Davie, Florida*. The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*. The codes governing the District were reorganized through Town Ordinance No. 90-4, though no changes were made to the language.²

According to Town Ordinance No. [88-60](#), the Town Council serves as the District’s Board of Directors. In an interview with M&J, the Town’s Planning and Zoning Manager stated that the Town Council did not meet as the District’s Board of Directors during the review period (October 1, 2021, through April 30, 2025). As of April 30, 2025, all five Director positions were filled. Figure 2 shows the terms of the District’s Directors during the review period.

Figure 2: TDNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
Chair	Judy Paul														
1	Michelle Whitman														
2	Caryl Hattan														
3	Susan Starkey														
4	Marlon Luis														

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

Source: Town of Davie website

Town Ordinance No. [88-60](#) additionally permits the establishment of an Advisory Council for the District, though there was no active Advisory Council in place during the review period.

I.C: Programs and Activities

In an interview with M&J, the Town’s Planning and Zoning Manager stated that the District did not conduct programs and activities during the review period (October 1, 2021, through April 30, 2025). M&J has included findings and recommendations related to the absence of programs and activities in section II.A: Service Delivery of this report.

² Ordinance No. 90-4 is not available online and was not provided to M&J. However, M&J reviewed a description of the ordinance and its effects that was included in the Town Council meeting minutes for February 21, 1990.

³ FY25 Q3 through April 30, 2025

I.D: Intergovernmental Interactions

TDNID is a dependent special district of the Town, meeting the definition of a dependent district established by s. [189.012](#), *Florida Statutes*. The Town Council serves as the Board of Directors for the District, though the Town’s Planning and Zoning Manager stated that the Town Council did not meet as the Board of Directors during the review period (October 1, 2021, through April 30, 2025). Due to a lack of activities, the District was not used as a function of the Town government and did not interact with other governments during the review period.

I.E: Resources for Fiscal Year 2023-2024

The District did not generate revenues; expend funds; hold long-term debt; or own or use vehicles, equipment, and facilities during Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as “FY24”). The Town Administrator is listed on the Florida Department of Commerce’s special district profile for TDNID as the District’s registered agent, but did not conduct any activities on behalf of the District during FY24. The Town’s Planning and Zoning Manager conducted necessary activities to maintain the District, including paying the Annual Special District State Fee and updating the District’s webpage to conform to the requirements of ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

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

As previously stated in section I.C: Programs and Activities of this report, the District did not conduct any programs or activities during the review period (October 1, 2021, through April 30, 2025).

Analysis of Service Delivery

M&J is only able to provide limited analysis and findings related to the District's service delivery as the District did not conduct programs or activities during the review period. The Town's Planning and Zoning Manager asserted that the District has been maintained in the event of a future opportunity that a neighborhood improvement district would be best suited for. As of the conclusion of the review period (April 30, 2025), the Town had not identified any such opportunities.

Recommendation: The Town of Davie should consider reviewing the need for the District based on the statutory purpose and authorities granted to neighborhood improvement districts, and the needs of the community served by the District. Based on the results of this review, the Town of Davie should consider if the community would be best served by the District remaining in its current form, by an introduction of District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved.

Comparison to Similar Services/Potential Consolidations

Due to the lack of programs and activities conducted by the District, TDNID does not currently overlap services with any other public entities. If the District introduces programs and activities, it should review the services provided by other public entities (such as the local community redevelopment agency) within its service area to mitigate delivery of overlapping services.

Analysis of Board of Directors Meetings

In an interview with M&J, the Town's Planning and Zoning Manager stated that the Town Council did not meet as the District's Board of Directors during the review period. M&J's review of Town Council meeting minutes within the timeframe confirmed this statement.

II.B: Resource Management

Program Staffing

In an interview with M&J, the Town's Planning and Zoning Manager stated that he is responsible for maintaining the District's active status with the Florida Department of Commerce by ensuring payment of the Annual Special District State Fee and updating the District's webpage to conform to the requirements of ss. [189.069](#) and [189.0694](#), *Florida Statutes*. The Town Administrator is listed on the Florida Department of Commerce's special district profile for TDNID as the District's registered agent, but did not conduct activities on behalf of the District during the review period (October 1, 2021, through April 30, 2025). The District did not otherwise employ staff or use the staff of the City or another entity during the review period.

Equipment and Facilities

In a written statement, the Town's Planning and Zoning Manager stated that the District does not own or rent vehicles, equipment, or facilities, and did not use the vehicles, equipment, or facilities of the Town or another entity during the review period.

Current and Historic Revenues and Expenditures

The District did not generate revenues during the review period. In an interview with M&J, the Town's Planning and Zoning Manager stated that the District has never generated revenues. As a result, the District does not maintain a fund balance.

The District does not expend funds; however, the Town of Davie pays the Annual Special District State Fee to the Florida Department of Commerce on the District's behalf.

The District does not hold any long-term debt.

Trends and Sustainability

Per Town Ordinance No. [88-60](#), the District is authorized to generate revenues through an ad valorem tax levy of up to 2.0000 mills or special assessments on real property within its service area. The District is also authorized to apply for and receive a grant from the now-defunct Florida Department of Community Affairs. As the District does not currently conduct programs or activities, the lack of revenue during the review period does not affect the District's sustainability. If the District were to implement programs or activities, it has means to generate revenues.

II.C: Performance Management

Strategic and Other Future Plans

In a written statement, the Town's Planning and Zoning Manager stated that the District does not have a strategic plan. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop a strategic plan that builds on the District's statutory purpose and the purpose established by the creation ordinance in order to manage its activities.

Goals and Objectives

In a written statement, the Town’s Planning and Zoning Manager stated that the District does not have goals and objectives. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop goals and objectives as part of the creation of a strategic plan in order to manage its activities.

Performance Measures and Standards

In a written statement, the Town’s Planning and Zoning Manager stated that the District does not have performance measures and standards. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop performance measures and standards that allow the District to evaluate progress toward achieving the goals and objectives developed as part of the creation of a strategic plan.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have programs and activities, goals and objectives, or performance measures and standards for M&J to analyze. As previously stated in the preceding subsections, if the District decides to initiate programs, it will need to develop a strategic plan, goals and objectives, and performance measures and standards that provide direction for its activities and align the programs with the purpose established for the District in s. [163.502](#), *Florida Statutes*, and Town Ordinance No. [88-60](#).

Annual Financial Reports and Audits

The Town of Davie 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 Town’s fiscal year (September 30). As a component unit of the Town, as defined by generally accepted accounting principles, TDNID should be included in the Town’s Annual Financial Report.⁴ According to the Florida Department of Financial Services’ online database, the Town submitted the FY22, FY23, and FY24 Annual Financial Reports, with the District’s information included, within the compliance timeframe.

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

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

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 Town has influence over the TDNID’s finances, the District is considered a component unit of the Town for accounting purposes.

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

The Town's FY22, FY23, and FY24 audit reports did not include any findings relevant to the current or future finances or operations of the District.

The Town's audit reports do not include mention of the District as a special district component unit. 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*. The Town included the required data elements for TDNID in the Town's Annual Financial Report. The Town included in its financial audit reports an exhibit with the data elements required for the Town of Davie Community Redevelopment Agency, another special district component unit of the Town; however, the Town did not include the data elements for TDNID in the exhibit.

Recommendation: The Town of Davie should consider including TDNID in its financial audit report exhibit that presents 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

In a written statement, the Town's Planning and Zoning Manager stated that the District was not included in any performance reviews during the review period. The Town's Planning and Zoning Manager further stated that the District does not collect performance feedback from District residents and stakeholders. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it should consider developing a system for the collection of feedback to help refine the District's service delivery methods.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the District's webpage on the City's website for compliance with these sections. M&J's review did not identify any issues with the District's compliance with the webpage's statutory requirements.

III. Recommendations

Table 1 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 1: Recommendations

Recommendation Text	Associated Considerations
<p>The Town of Davie should consider reviewing the need for the District based on the statutory purpose and authorities granted to neighborhood improvement districts, and the needs of the community served by the District. Based on the results of this review, the Town of Davie should consider if the community would be best served by the District remaining in its current form, by an introduction of District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved.</p>	<ul style="list-style-type: none"> • Potential Benefits: By reviewing the need for the District, the Town of Davie 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 Town could incur costs if a third-party vendor is contracted to assist with the review. • Statutory Considerations: The Town of Davie should ensure that the District is 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 the purpose and authorities established by the City ordinance that created the District.
<p>The Town should consider including TDNID in its financial audit report exhibit that presents 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 Town of Davie 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 TDNID in the financial audit report exhibit will allow the City to adhere to these requirements.

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. M&J was not provided with a response letter for inclusion in the final report.