

Orlandia Heights Neighborhood Improvement District Performance Review

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

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Executive Summary

Section [189.0695\(3\)\(c\)](#), *Florida Statutes*, requires the Florida Legislature’s Office of Program Policy Analysis and Governmental Accountability (“OPPAGA”) to conduct performance reviews of the 21 neighborhood improvement districts located throughout the state. OPPAGA engaged Mauldin & Jenkins (“M&J”) to perform the reviews. For each district, M&J identified relevant background information, including the governance structure 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 Orlandia Heights Neighborhood Improvement District (“District”) is a dependent district of the City of DeBary (“City”), comprising 402 single-family residences and a network of privately-owned roadways. Through multiple interviews with the City, an interview with the Chair of the District’s Board of Directors, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of DeBary created the Orlandia Heights Neighborhood Improvement District on October 7, 1998, for the purpose of generating revenue to conduct repairs and improvements of the District’s privately owned roadways.
- The District is governed by a Board of Directors comprised of property owners from the District’s service area. The Board of Directors meets approximately every other month to conduct business.
- The District’s sole service is day-to-day maintenance and periodic resurfacing of the privately owned roads within the service area. Day-to-day maintenance is provided by an independent contractor who receives a set bimonthly fee from the District; periodic resurfacing of the roads is conducted by a vendor that specializes in “chipseal” pavement.
- The District generates its annual revenues through a special assessment of up to \$300 per property in the service area.
- The District is administered by the volunteer members of the Board of Directors, with a limited amount of support provided by the City government. During the review period (October 1, 2021, through April 30, 2025), the District did not use City financial policies and procedures, such as procurement and contract management, which could result in disadvantageous pricing and heightened risk of procedural liabilities.
- The District’s services are not guided by a strategic plan, written 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 Orlandia Heights Neighborhood Improvement District (“OHNID” or “District”), a dependent district of the City of DeBary (“DeBary” 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.”

City Ordinance No. [20-98](#), which created the District (as discussed in section I.B: Creation and Governance of this report), establishes the District’s purpose as being “to generate revenue through special assessments or ad valorem taxes levied in the District for the sole purpose of roadway repairs and improvements.”

The District’s page on the DeBary website states that the District’s purpose is “to promote improvements by using District assessments to finance all related improvements.”

Service Area

The District is located in DeBary and encompasses approximately 573 acres. The District encompasses the Orlandia Heights subdivision in central DeBary. 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 OHNID, the District’s registered address is 16 Colomba Road, DeBary, Florida 32713

Figure 1: OHNID Service Area



Source: City Ordinance No. [20-98](#)

District Characteristics

The District is entirely residential, comprising 402 single-family residential units.

I.B: Creation and Governance

The City of DeBary created the Orlandia Heights Neighborhood Improvement District on October 7, 1998, through City Ordinance No. [20-98](#), subject to the passage of a referendum among residential electors residing within the District. The referendum was held on February 4, 1999, and the District's creation was finalized by City Resolution No. 99-03.² City Ordinance No. [20-98](#) has not been codified in the *Code of the City of DeBary, Florida*.

The District was organized as a special neighborhood improvement district under s. [163.511, Florida Statutes](#). As a special neighborhood improvement district, OHNID must be reauthorized by a referendum of its residents every 10 years. The District was last reauthorized by a referendum of its residents on April 5, 2018.

OHNID is governed by a three-member Board of Directors ("Board") which is appointed by the DeBary City Council. Ordinance No. [20-98](#) stipulates that members of the Board ("Directors") must be District residents and subject to any ad valorem taxes or special assessments levied by the District. Directors are appointed to two-year terms, with no restrictions on the number of terms a director can serve. The DeBary City Council can remove Directors from the board by majority vote, with or without cause. OHNID does not have an Advisory Council or Advisory Board.

As of April 30, 2025, all three Director positions were filled. There was one vacancy during the review period (October 1, 2021, through April 30, 2025) – Seat 3 was vacant in October 2024. Figure 2 depicts the terms of the District's Directors during the review period.

Figure 2: OHNID 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
1	Chris Bowman														
2	Nancy McLane														
3	Dawn Cardamone									Gale Kohler					

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

Source: OHNID Board meeting minutes

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.

- **Roadway Maintenance** – OHNID maintains the private roadways within the District's service area, including both day-to-day maintenance (e.g., filling potholes, clearing downed tree limbs) and periodic resurfacing.

² City Resolution No. 99-03 is not available as an online link.

³ FY25 Q3 through April 30, 2025

I.D: Intergovernmental Interactions

OHNID is a dependent special district of the City of DeBary, meeting the definition of a dependent district established by s. 189.012, *Florida Statutes*. The City Council appoints the members of the Board of Directors (“Board”) and maintains the authority to remove Board members if necessary. OHNID 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 to the City’s Finance Department, which incorporates the District’s budget into the City’s overall annual budget.⁴ The City Council 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.

Section 316.006, *Florida Statutes*, states that municipalities may exercise jurisdiction over private roads by executing an agreement for jurisdiction over those private roads with the parties that own and/or control those private roads. DeBary and OHNID entered into an agreement to provide traffic enforcement on private roads on May 9, 2002. The agreement provides that the City shall install, maintain, and repair traffic control devices on these private roads at the District’s expense. The agreement further stipulates that the District is responsible for maintenance and repair of the private roadways within its service area. Finally, the agreement requires that the District maintain liability insurance covering bodily injury and property damage related to OHNID’s roadway maintenance duties.

DeBary’s City Clerk performs a variety of administrative tasks on the District’s behalf, including archiving Board meeting minutes on the City’s website and providing notice of Board meetings by posting meeting agendas provided by the District in a public space in front of City Hall.

When the City receives OHNID’s special assessment revenues from the Volusia County Tax Collector’s office, staff from DeBary’s Finance Department transfer the funds to OHNID’s separate bank account, which the District administers. Finance Department staff perform monthly bank reconciliations using statements provided by the bank and check records provided by 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 DeBary has influence over OHNID’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: OHNID Resources for FY24

Resource Item	FY24 Amount
Special Assessment	\$300 per year
Revenues	\$114,051
Expenditures	\$124,731
Long-term Debt	\$0
Staff	1 contract employee
Vehicles	None
Equipment	None
Facilities	Meetings were held at a variety of locations, including the DeBary City Hall and a local restaurant

Source: City of DeBary FY24 Annual Financial Report

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).

Roadway Maintenance

The District's purpose and sole activity is the maintenance of the private roadways within its service area. Maintenance includes two components: day-to-day maintenance and periodic resurfacing.

The first component of the District's roadway maintenance services is day-to-day maintenance. The District uses the services of an independent contractor to provide these day-to-day maintenance services. The contractor performs these day-to-day services, which include removing downed trees or limbs that are obstructing traffic, clearing low-hanging tree limbs or vegetation encroaching on the right-of-way, mowing grass within the right-of-way to maintain visibility at intersections, and performing minor repairs of roadway damage such as washouts or potholes, as needed. The contractor conducts periodic road surveys of the District in order to identify issues to be addressed.

The second component of the District's roadway maintenance services is periodic resurfacing of roadways. The District contracts with a specialized provider to perform resurfacing services using the "chipseal" method, which is a commonly used surface treatment for rural or neighborhood roads carrying relatively low traffic volumes, as in the District's service area. OHNID contracts with the chipseal provider to resurface a specified set of District roadways each year, rotating through the District's roadways each year.

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 established by City Ordinance No. [20-98](#).

OHNID's narrow focus on its core mission of maintaining the private roadways within the District's service area means that the District operates with limited overhead; nearly all the District's funding is used for service delivery, either through the contractor that provides day-to-day roadway maintenance or through the chipsealing firm. The District's limited set of administrative tasks are performed either by the volunteer members of the Board of Directors or by City administrative staff, significantly reducing administrative costs.

One potential disadvantage of the District's limited administrative overhead is the fact that it does not manage its contracts or conduct procurement for contracted services using processes that align with leading practices for governmental organizations. The District was not able to provide evidence of a current contract or other guiding document that governs the relationship between the District and the contractor that provides day-to-day roadway maintenance services. As a result, the District does not have a clearly defined set of expectations regarding the services provided by the contractor, such as minimum service standards, and faces greater difficulty evaluating the value provided by the contractor's service.

The District does agree to a scope of work document with the chipseal provider each year that guides the work to be performed, but these services are not procured through a standard governmental procurement process. Additionally, the scope of work does not include standard governmental contract provisions and is not managed according to leading governmental practices. Instead, members of the Board of Directors manage the scope of work and perform procurement themselves. OHNID did not conduct an open bid to procure chipseal services during the review period. By not using an open bid process to procure chipseal services and instead relying on the volunteers that compose the Board of Directors to conduct contract negotiations directly with service providers as they see fit, the District may forgo potential cost-saving opportunities while increasing its exposure risk to unnecessary procedural liabilities. M&J does acknowledge that while the number of chipseal providers may be limited, standard governmental procurement procedures require documentation of sole-source awards and the reasons for sole-source awards (including any exemptions to procurement rules used for the procurement). As a dependent district of DeBary, and a local government entity, the District may be subject to the City's procurement policies, in addition to ch. [287](#), *Florida Statutes*, and ch. [60A-1](#), *Florida Administration Code*, which govern procurement in the State of Florida.

Recommendation: The District should consider adopting procurement and contract management procedures that align with industry standards for governmental procurement. To administer these procedures, the District may wish to consider partnering with the purchasing function within DeBary's Finance Department and using the City's existing procurement and contract management policies and procedures.

Comparison to Similar Services/Potential Consolidations

The roadway maintenance services that the District provides are similar to the roadway maintenance services provided by the DeBary Public Works Department's Right of Way Division, which maintains public roadways within the City. All roads within the District, however, are private roadways, owned by the various owners of roadway-fronting properties. Any change in maintenance responsibilities would require the consent of each property owner and/or transfer of roadway ownership to the City. In an interview, the Chair of the OHNID Board of Directors stated that many property owners likely would not support the City's assumption of roadway maintenance responsibilities. Additionally, the District's roadways are not constructed to the same standards that govern public roadways. As a result, any City assumption of roadway maintenance responsibilities would require the City to take on the expensive and disruptive task of reconstructing the roadways to meet public road construction standards. M&J does not recommend any potential consolidation of services between the District and the Right of Way Division.

Analysis of Board of Directors Meetings

Table 2 shows the number of times the Board of Directors (“Board”) met each year of the review period.

Table 2: OHNID Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings
2022	6
2023	7
2024	5
2025 ⁵	2

Source: Board of Directors meeting minutes

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 the Board’s public meetings through the City’s standard public notice procedure, including posting of meeting agendas on the City website and in a public space in front of the DeBary City Hall. 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 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 did not directly employ any staff during the review period (October 1, 2021, through April 30, 2025), but did use the services of one independent contractor for the entirety of this period. The District does not have a current contract governing the relationship with this independent contractor. The District pays the contractor a flat monthly fee, regardless of the number of hours worked, plus expenses. The monthly fee remained a flat \$1,917 for the entirety of the review period. Table 3 shows the District’s payments, including both service fees and reimbursements for expenses, to its day-to-day roadway maintenance contractor for each fiscal year of the review period.

⁵ FY25 through April 30, 2025

Table 3: OHNID Day-to-day Roadway Maintenance Contractor Payments

Fiscal Year	Total Payment Amount
2022	\$23,307
2023	\$23,830
2024	\$23,182
2025 ⁶	\$3,383

Source: OHNID Board of Directors minutes and agendas, OHNID budget-to-actual statements

General management of the District is conducted by the Chair of the Board of Directors, supported by the Secretary. The DeBary City Clerk provides additional administrative services, as detailed in section I.D: Intergovernmental Interactions of this report.

Equipment and Facilities

The District does not own or rent vehicles or major equipment. The District's contractors, including the day-to-day roadway maintenance contractor and the chipseal service provider, use their equipment to provide their services.

The District does not own or rent any facilities. During the review period, the District held Board meetings at various locations, including the DeBary City Council chambers, a local not-for-profit arts center, the parking lot of the DeBary City Hall, and a local restaurant.

Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: collecting an annual non-ad valorem special assessment from District residents, as authorized by s. [163.514](#), *Florida Statutes*, and City Ordinance No. [20-98](#). The most recent public referendum reauthorizing the District, conducted on April 5, 2018, limited OHNID's special assessments to \$300. For each year of the review period, the Board of Directors assessed each property the maximum amount of \$300. The District does not collect revenues other than the annual special assessment. While City Ordinance No. [20-98](#) authorizes the District to levy an ad valorem tax on real and personal property of up to 2.0000 mills and/or up to \$500 annually, the 2018 public referendum did not reauthorize this authority nor did the District exercise the authority during the review period.

As shown in Table 4, the District's revenues did not change significantly for each full year during the review period. The FY25 budget projects full-year revenues of \$112,575, a figure slightly less than prior years' actual reported revenues but consistent with previous budget projections. The budgeted revenues of \$112,575 represent a 95% collection rate of the total possible revenues (395 parcels assessed at \$300 per parcel results in a total possible collection amount of \$118,500). The District budgets at the 95% collection rate because payees are eligible for a 4% discount for early payment.

Table 4: OHNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Special Assessment	\$114,117	\$114,047	\$114,051	\$96,905
Total	\$114,117	\$114,047	\$114,051	\$96,905

Sources: OHNID revenue and expenditures statements

⁶ FY25 through January 31, 2025

⁷ Ibid.

The District expends funds on its single service (roadway maintenance), as well as on operational, administrative, and maintenance costs related to providing those services. Based on a review of the District's documentation, M&J has categorized the District's expenditures as follows:

- **Insurance** – Premiums paid on the liability insurance that the District is required to carry per its traffic enforcement agreement with the City.
- **Operational Costs** – Costs related to the District's general operations and administration, including special district registration fees.
- **Roadway Maintenance** – Expenditures related to the District's roadway maintenance services, including charges related to day-to-day roadway maintenance (including both service charges and reimbursements for expenses paid to the District's day-to-day roadway maintenance contractor) and periodic roadway resurfacing.

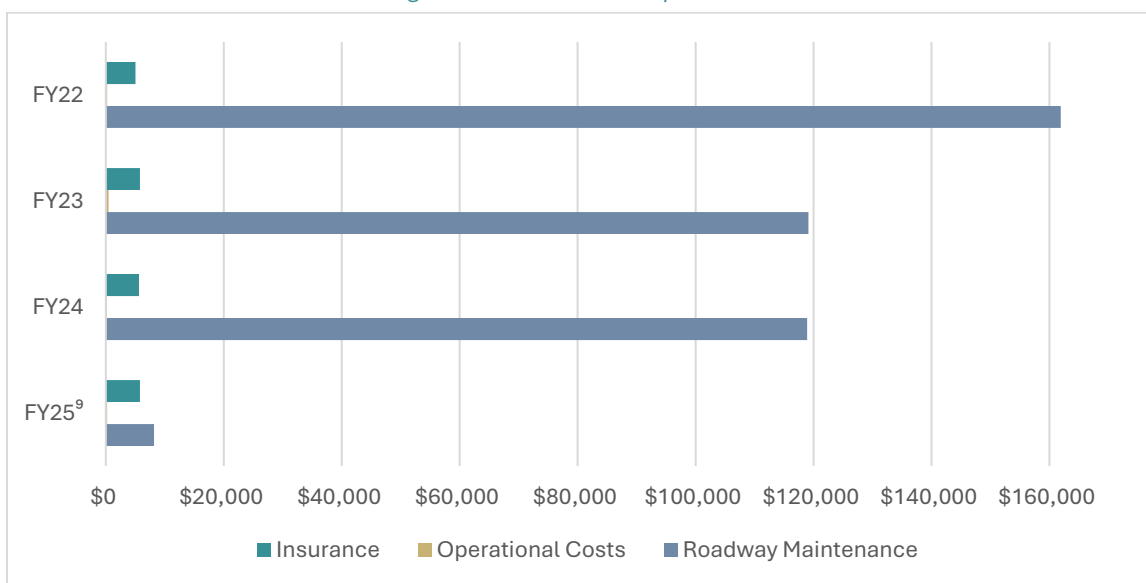
The District's expenditures were significantly higher in FY22 than they were in the remaining two full fiscal years of the review period, primarily due to significantly higher payments to the District's roadway resurfacing contractor during that fiscal year. Expenditures in the day-to-day maintenance portion of the District's roadway maintenance expenditure category and the entirety of the insurance and operational cost expenditure categories remained stable from year to year. Table 5 and Figure 3 show the categorized funds expended by OHNID during the review period.

Table 5: OHNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ⁸
Insurance	\$5,036	\$5,796	\$5,635	\$5,774
Operational Costs	\$223	\$475	\$175	\$225
Roadway Maintenance	\$161,911	\$119,138	\$118,921	\$8,187
Total	\$167,170	\$125,409	\$124,731	\$14,186

Source: OHNID revenue and expenditure statements

Figure 3: OHNID Annual Expenditures



Source: OHNID revenue and expenditure statements

⁸ FY25 through January 31, 2025

⁹ Ibid.

As part of its annual expenditures, the District pays for a single contracted service on an annual basis: the liability insurance that the District is required to carry per its traffic enforcement agreement with the City. Table 6 shows the annual costs of OHNID’s contracted services. Table 6 does not include costs directly related to the conduct of services and activities, including its roadway maintenance services.

Table 6: OHNID Contracted Services

Contracted Service	FY22	FY23	FY24	FY25 ¹⁰
Insurance	\$5,036	\$5,796	\$5,635	\$5,774

Source: OHNID revenue and expenditure statements

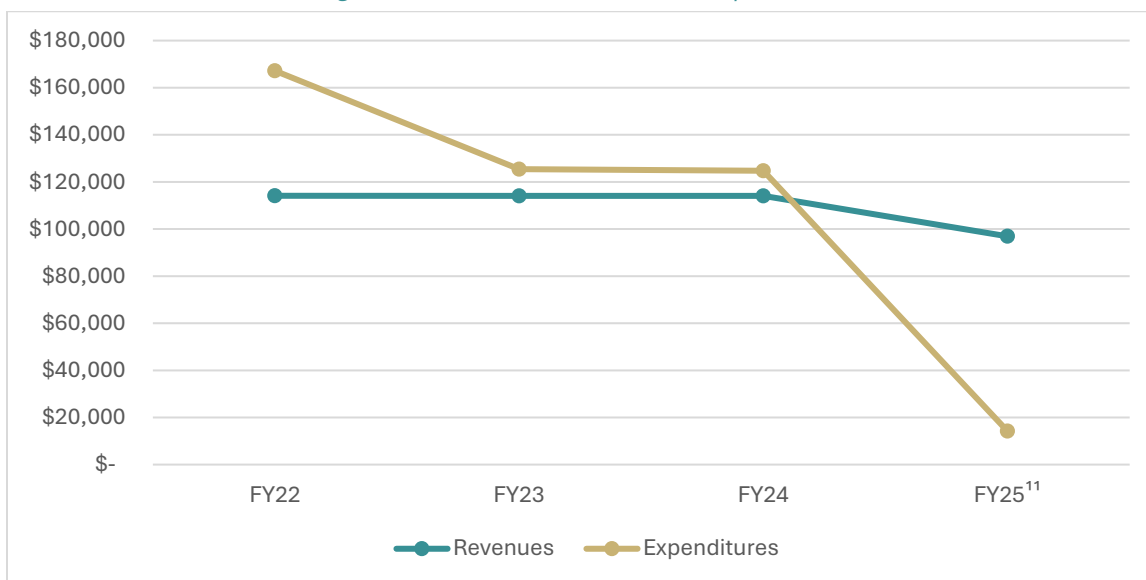
Per bank statements, the District’s fund balance as of January 31, 2025, was \$113,498. The District does not hold any long-term debt.

Trends and Sustainability

The District had consistent revenue generation each year of the review period. As authorized by s. 163.514, *Florida Statutes*, the Board of Directors approved the maximum \$300 special assessment each year. Per an interview between M&J and the chair of OHNID’s Board of Directors, the District anticipates maintaining the \$300 special assessment for FY26 and the foreseeable future.

As shown in Figure 4, the District’s expenditures exceeded revenues for each full year of the review period, requiring the District to transfer funds from its accumulated fund balance each year to cover operating expenses. The fund balance carried forward by the District into the new fiscal year decreased from an expectation of \$105,650 entering FY22 to an expectation of \$41,234 entering FY25.

Figure 4: OHNID Annual Revenues vs. Expenditures



Source: OHNID revenue and expenditure statements

¹⁰ FY25 through January 31, 2025

¹¹ Ibid.

In an interview, the Chair of OHNID's Board of Directors acknowledged the District's multi-year practice of using its fund balance to cover deficit spending. The Chair stated that the Board reviews the bank account balance at each meeting and will not approve expenditures exceeding available funds, potentially leading to fewer roads being chipsealed in the future. The District's annual budgeting process inadequately incorporates future plans and shows limited responsiveness to past revenue and expenditure trends. For example, the District's budgeted revenues remained constant at \$112,575 throughout the entirety of the review period, even though actual revenues exceeded \$114,000 each year of the review period. The District consistently maintained expenditure budgets of several hundred dollars annually for diverse administrative categories such as travel, postage, printing and binding, and buildings and grounds maintenance. This budgeting persisted throughout the review period, even though the District neither spent nor indicated any intention to spend funds within these specific categories.

The District's budgeted expenditures for road materials and supplies, primarily consisting of the District's roadway resurfacing expenditures, demonstrated responsiveness to the District's planned future expenditures. Budgeted expenses for roadway materials and supplies decreased from \$95,425 in FY24 to \$70,325 in FY25, reflecting the District's intent to reduce expenditures to sustainable funding levels. Even with this budget reduction, the District entered into a FY25 scope of work agreement with its chipseal contractor for resurfacing services totaling \$89,367, significantly exceeding the allocated \$70,325.

The District's budgeted allocation for insurances remained unchanged at \$5,000 from FY22 to FY23, and then decreased to \$4,500 for FY24 and FY25, even though actual expenditure amounts for insurance exceeded \$5,000 each year of the review period.

Recommendation: The District should consider reviewing its budget creation and adoption process. The District should consider including in the budget only those expenditures the District expects to spend money on in that fiscal year and removing budget categories the District is not actively conducting or pursuing. The budgeted expenditures should not exceed budgeted appropriations or the sum of total expected revenues and carryover reserve funds. The District could consider applying the principles of zero-based budgeting, in which budget allocations are recalculated from zero each year, or incremental budgeting, in which the prior year's budget is used as a starting point and adjusted for inflation and/or new costs.

II.C: Performance Management

Strategic and Other Future Plans

The District has not developed any strategic or long-range plans to guide future District activities. Per interviews with the Chair of the OHNID Board of Directors, the Board of Directors uses some sort of rotation to select streets for resurfacing, but this rotation is not explicitly defined in any written documents. The District does maintain a log that records past resurfacing activity, which can help to inform future street selection, but this log is missing data from 2019 through 2022 and only provides a basic overview of the prior work. Selection of roadways for resurfacing is currently performed based on these limited historical records and observations of the current state of the road surfaces. Developing and maintaining a comprehensive roadway resurfacing schedule would help to ensure that all roadways are maintained according to recommended timelines and assist in financial planning and budgeting.

Recommendation: The District should consider developing and maintaining a comprehensive roadway resurfacing schedule. This schedule should be an extension of existing annual roadway resurfacing plans, not only identifying roadways to be resurfaced during the current year but also developing a timeline or rotation for the resurfacing all roadways in the District's service area. While developing the schedule, the District should keep in mind both its budgetary constraints and recommended lifespans of chipseal road surfaces. The District should periodically assess the condition of the roadways in its service area and use that inventory to reprioritize resurfacing based on actual roadway condition.

Goals and Objectives

In interviews, the Chair of the OHNID Board of Directors stated that the District's goal is to spend its funds to maintain its roadways, which is essentially the same as the purpose statement given in City Ordinance No. [20-98](#). The District does not maintain any other goals or objectives, written or unwritten.

Performance Measures and Standards

The District does not maintain any performance measures and standards, written or unwritten.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District's single unwritten goal, which is largely a restatement of the purpose given to the district in City Ordinance No. [20-98](#), is nonspecific and not tied to any objectives that would serve to aid in evaluation of progress towards that goal. The fact that the District's purpose is entirely focused on maintaining an existing improvement rather than delivering new products means that progress-based goals and objectives are not suitable, so any potential goals or objectives should be focused on maintaining a desired service level. Developing and formally adopting performance measures and standards likely will play a major role in the implementation of any concrete goals and objectives for the District.

Adopting goals, objectives, performance measures, and performance standards would not only help the District to evaluate its performance and identify potential areas for improvement, but would also allow the District to more concretely showcase its success to community members and partner organizations.

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. 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.

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 DeBary, as defined by generally accepted accounting principles, OHNID is included in the City's Annual Financial Report. According to the Florida Department of Financial Services' online database, the City submitted the FY22, FY23, and FY24 Annual Financial Reports, with the District's information included, within the compliance timeframe.

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

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

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

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

Performance Reviews and District Performance Feedback

OHNID was not the subject of any performance reviews during the review period (October 1, 2021, through April 30, 2025).

Members of the OHNID Board of Directors receive public feedback through several channels, including informal interactions with other Orlandia Heights residents, public comments at Board of Directors meetings, and, due to the fact that the City's website lists the contact information for each Board of Directors member, direct messages from members of the public. The District does not maintain a system to collect and/or review these comments from the public in a standardized or systematic manner.

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 the District's public purpose; a link to or the text of the District's creation ordinance; and the District's annual budget and any amendments to it.

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

Table 7: Recommendations

Recommendation Text	Associated Considerations
The District should consider adopting procurement and contract management procedures that align with industry standards for governmental procurement. To administer these procedures, the District may wish to consider partnering with the purchasing function within DeBary’s Finance Department and using the City’s existing procurement and contract management policies and procedures.	<ul style="list-style-type: none"> • Potential Benefits: By adopting industry standard procurement and contract management processes, the District reduces potential procedural liabilities related to the procurement process and may benefit from cost savings brought about by competition during the open bidding process. • Potential Adverse Consequences: Adopting more rigorous procurement and contract management policies and procedures may limit the flexibility and speed at which the District can procure services and negotiate contracts. • Costs: The District could incur costs if it partners with another governmental entity, such as DeBary, to administer the procurement and contract management processes and that entity charges fees for these internal services. • Statutory Considerations: The District should ensure that the procurement and contract management processes that it adopts align with the procurement regulations set out in Chapter 287, <i>Florida Statutes</i>, and ss. 2-176 –2-177, <i>Code of the City of DeBary, Florida</i>.
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.

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its budget creation and adoption process. The District should consider including in the budget only those expenditures the District expects to spend money on in that fiscal year and removing budget categories the District is not actively conducting or pursuing. The budgeted expenditures should not exceed budgeted appropriations or the sum of total expected revenues and carryover reserve funds. The District could consider applying the principles of zero-based budgeting, in which budget allocations are recalculated from zero each year, or incremental budgeting, in which the prior year's budget is used as a starting point and adjusted for inflation and/or new costs.</p>	<ul style="list-style-type: none"> • Potential Benefits: By reviewing and refining the budget process, the District can increase financial transparency and ensure that the District avoids expending more funds than it has allocated. • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: The District should ensure the balanced budget, as well as updates made to the budget during the year, meet the requirements of s. 189.016, <i>Florida Statutes</i>.
<p>The District should consider developing and maintaining a comprehensive roadway resurfacing schedule. This schedule should be an extension of existing annual roadway resurfacing plans, not only identifying roadways to be resurfaced during the current year but also developing a timeline or rotation for the resurfacing all roadways in the District's service area. While developing the schedule, the District should keep in mind both its budgetary constraints and recommended lifespans of chipseal road surfaces. The District should periodically assess the condition of the roadways in its service area and use that inventory to reprioritize resurfacing based on actual roadway condition.</p>	<ul style="list-style-type: none"> • Potential Benefits: Developing a comprehensive roadway resurfacing schedule will help the District to ensure that all roadways are maintained according to recommended schedules as well as assist the District in its long-term financial planning • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 163.502, <i>Florida Statutes</i>, and the Board’s vision and priorities. 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. • 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. 20-98.
<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 educated decisions regarding future programming. Performance measures and standards can also help improve the transparency of District operations. • Potential Adverse Consequences: None • Costs: The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District’s performance. • Statutory Considerations: Performance measures and standards should be developed in alignment with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 20-98.

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By implementing a system to collect feedback from residents and other stakeholders, the District will establish for itself an additional source of information to use in evaluating the performance of the District's services and activities and may help the District to identify and/or evaluate potential improvements to service delivery methods. • Potential Adverse Consequences: None • Costs: The District could incur costs related to data collection and storage fees. • Statutory Considerations: None
<p>The District should consider coordinating with the City to 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.



July 22, 2025

Graham Sweeney
Mauldin & Jenkins
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

Re: Orlandia Heights Neighborhood Improvement District – Performance Review

Dear Mr. Sweeney,

We would like to provide an overall response to the Orlandia Heights Neighborhood Improvement District (OHNID) – Performance Review your firm conducted for the Florida Legislature’s Office of Program Policy Analysis and Government Accountability (OPPAGA). OHNID is a dependent district of the City of DeBary. OHNID has a Board of Directors that is responsible for its compliance with applicable requirements. The City’s response is meant to reflect our concurrence and support for OHNID to comply with all requirements.

OHNID was created for the sole purpose of roadway repairs and improvements within the district per City of DeBary Ordinance No. 20-98. The District has been performing that duty. The performance review has identified areas for OHNID to improve and more fully comply with requirements.

We concur OHNID should adopt procurement and contract management procedures that align with industry standards for governmental procurement. The City can share its purchasing procedures with the District in an effort to help the District establish its own procurement policy and procedures.

OHNID Board of Directors does pass the annual assessment and budget at its meeting. This budget is then incorporated in the City’s budget as a special revenue fund. The City Council approves the assessment and budget during City Council meetings during the budget process. The performance review indicated the District should monitor and remove budget categories it does not intend to use. We concur that the district should evaluate their budget more closely.

We concur with the recommendation for the Board of Directors to coordinate with the City to enhance its webpage on the City’s website. OHNID could use this resource to ensure they meet the requirements for providing notice of their meetings and other statutorily required information. The performance review also recommends the District should develop and track goals, objectives and performance measures to evaluate if their activities are helping them achieve their sole purpose of providing roadway repairs and improvements. In the City’s opinion, the District could use an improved webpage to communicate this information with residents and other stakeholders and encourage feedback for continued improvements.

It’s the City’s intention to advise and assist the OHNID Board of Director’s with any guidance they may seek from the City in their efforts to respond to this performance review.

Sincerely,


Carmen Rosamonda
City Manager