

# **Pine Hills 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 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 Pine Hills Neighborhood Improvement District (“District”) is a dependent special district of Orange County, located just west of the City of Orlando in unincorporated Orange County. Through multiple interviews with the Orange County staff who administer the District’s programs and services, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The Orange County Mayor and Board of County Commissioners created the Pine Hills Neighborhood Improvement District on December 20, 2011, for the purpose of providing a consistent voice to promote the redevelopment and business interests of the Pine Hills community, and to improve the reputation of a historically high-crime neighborhood.
- The District is governed by a Board of Directors (comprised of the Orange County Mayor and Board of County Commissioners) with support from an Advisory Council (comprised of residents and property owners who represent various community organizations). The Advisory Council meets frequently, with the Board of Directors meeting several times a year to conduct business.
- The District conducts programs and activities related to crime prevention and public safety, economic development and business support, infrastructure improvement, and community engagement and beautification within the service area. The services are primarily facilitated by the District and conducted by Orange County governmental departments.
- The District generates its annual revenues through disbursements from Orange County’s Crime Prevention Fund, which is derived from fines imposed upon criminal offenders.
- The District is administered by two full-time staff employed by the Orange County Board of County Commissioners and receives additional support from other Orange County departments as needed. The District does not own any facilities, vehicles, or major equipment, but has access to Orange County government resources, including the Pine Hills Community Center, which is located in the heart of the District’s service area.
- The District’s activities are guided by a 30-year Neighborhood Improvement Plan developed in 2015, along with goals, objectives, and performance measures.

# 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 Pine Hills Neighborhood Improvement District (“PHNID” or “District”), a dependent district of Orange County (“County”). 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. [2011-21](#), which created the District (as discussed in section I.B: Creation and Governance) and the District’s bylaws align with the District’s purpose as described in s. [163.502](#), *Florida Statutes*.

PHNID provides a mission statement in its annual report and improvement plan that the District “shall serve to strengthen [the] community through partnerships with local business leaders, citizens, government institutions, and non-profit organizations with a focus on expanding local community commerce, improving business infrastructure, removing impediments, and controlling messaging and communications in social and traditional media.” The PHNID webpage states its purpose is to “help develop 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.”

### Service Area

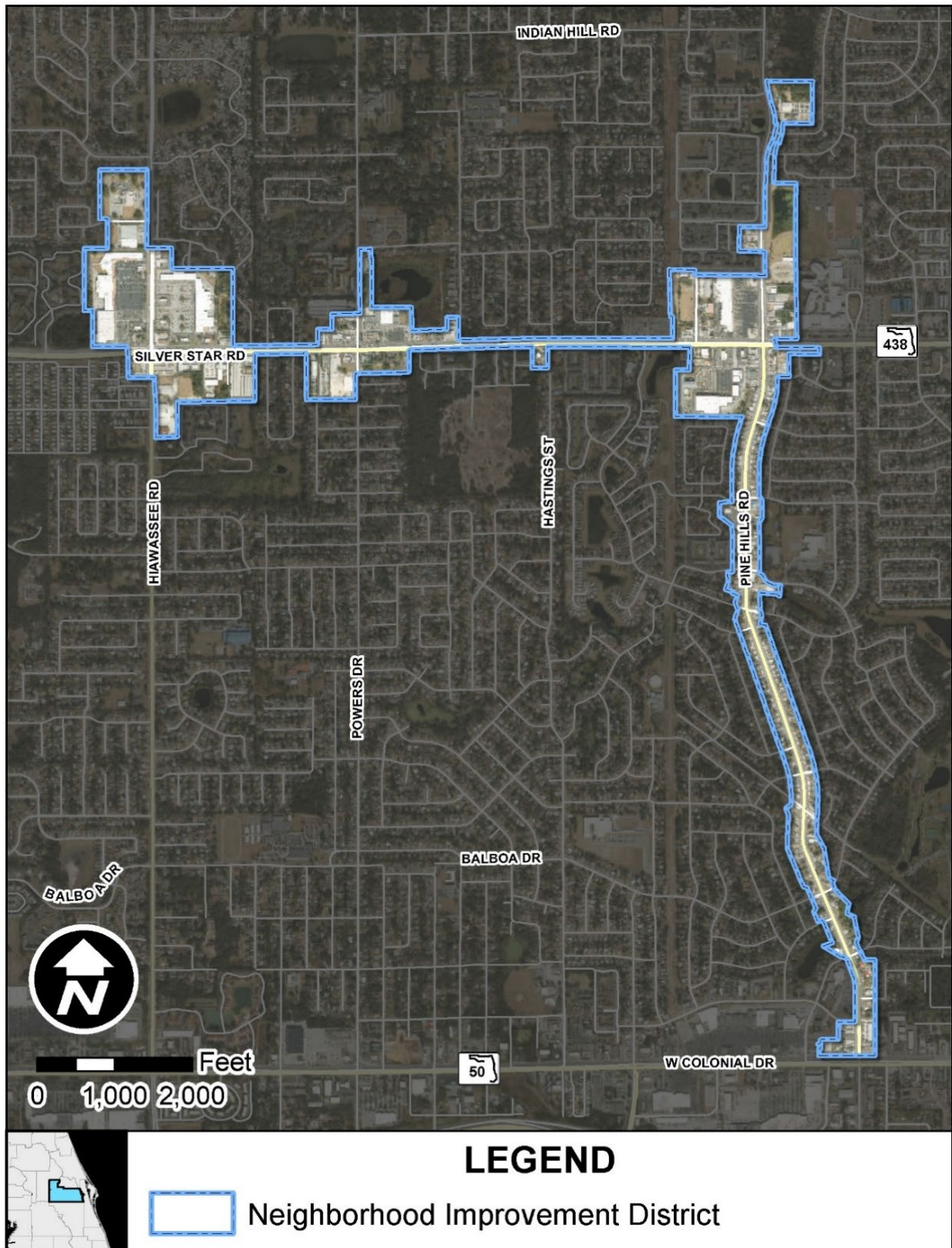
The District is located in unincorporated Orange County, just west of the City of Orlando, and comprises approximately 231 acres. Figure 1 is a map of the District’s service area.<sup>1</sup>

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<sup>1</sup> According to the Florida Department of Commerce’s special district profile for PHNID, the District’s registered address is 450 East South Street, Suite 332, Orlando, Florida 32801.



Figure 1: PHNID Service Area



Source: Orange County Ordinance No. [2011-21](#)

## District Characteristics

The District is located in an unincorporated urban area of Orange County and comprises a diverse mix of residential, commercial, industrial, recreational, governmental, and institutional properties. Table 1 categorizes the properties located in PHNID's service area. The number of properties is approximate, based on the most recent information available from the Orange County Property Appraiser's office.

Table 1: PHNID District Characteristics

Land Use Category	Property Type	No. of Properties
<b>Commercial</b>	Financial Institutions	2
	Mixed-use Properties	116
	Office Buildings (including Medical Offices)	16
	Restaurants	10
	Retail	55
	Vacant Properties (including Parking Facilities)	12
<b>Governmental</b>	Orange County-owned Facilities	6
	U.S. Post Office	1
<b>Industrial</b>	Data Centers	1
	Warehousing/Storage	3
<b>Institutional</b>	Childcare Facilities	6
	Orange County Public Schools	1
	Religious Institutions	11
<b>Recreational</b>	Government-owned Trails, Forests, and Parks	2
	Privately-owned Recreational/Meeting Facilities	6
<b>Residential</b>	Multi-family Residences (5+ units and common areas)	2
	Single-family Residences	56
	Vacant Properties	3

Source: Orange County Property Appraiser's properties database

## I.B: Creation and Governance

The Orange County Mayor and Board of County Commissioners created the Pine Hills Neighborhood Improvement District on December 20, 2011, through County Ordinance No. [2011-21](#). The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*. The Board of County Commissioners amended Ordinance No. [2011-21](#) through County Ordinance No. [2015-11](#) (June 30, 2015) to align with s. [33-205](#), *Orange County Code of Ordinances*, which governs the procedures to levy ad valorem taxes and special assessments by safe neighborhood improvement districts. Ordinance No. [2011-21](#) is codified as ss. [33-206](#) through [33-213](#), *Orange County Code of Ordinances*.

The Orange County Mayor and Board of County Commissioners serve as the District's Board of Directors. As of April 30, 2025, all seven Director positions were filled. Figure 2 shows the terms of the District's Directors during the review period (October 1, 2021, through April 30, 2025).

Figure 2: PHNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 <sup>2</sup>
Chair	Jerry L. Demings														
1	Nicole H. Wilson														
2	Christine Moore														
3	Mayra Uribe														
4	Maribel Gomez Cordero														
5	Emily Bonilla													K.M.S	
6	V.S.	Michael "Mike" Scott													

Key: V.S. is Victoria Siplin and K.M.S. is Kelley Martinez Semrad.

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

Source: Orange County Board of County Commissioners website

Ordinance No. [2011-21](#) (December 20, 2011) establishes an Advisory Council for the District, comprised of seven Council Members. The Board of Commissioners of Orange County amended Ordinance No. [2011-21](#) through Ordinance No. [2015-11](#) (June 30, 2015) to include property owners in addition to residents as potential Advisory Council members. The Board of Directors appoints the Advisory Council Members, each of whom must be a resident or property owner within the boundaries of the District. The members of the Advisory Council are nominated by the Mayor's office (two members), the County Commissioners from District 2 and District 6 (one member per commission district), the Pine Hills Community Council (a local community development not-for-profit organization, nominating two members), and the Pine Hills Safe Neighborhood Partnership (a public-private partnership between the County government and community leaders, nominating one member). As of April 30, 2025, three Council Member positions were filled. There were five vacancies during the review period: Seat 2 was vacant for the entire review period, Seat 3 was vacated in December 2024, Seat 4 was vacant through October 2021, and Seats 5 and 6 were vacated in June 2023. Figure 3 shows the terms of the District's Advisory Council Members during the review period.

Figure 3: PHNID Advisory Council Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 <sup>3</sup>
1	Michael Strayhorn														
2															
3	Jeff Reine														
4	Anees Tanoli						Melissa Service								
5	Luis Cordero														
6	Wanda Phillips														
7	Pamela Seetaram														

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

Source: PHNID webpage, PHNID annual reports, PHNID meeting minutes, District-provided written statement

<sup>2</sup> FY25 Q3 through April 30, 2025

<sup>3</sup> Ibid.

## I.C: Programs and Activities

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

- **Crime Prevention and Public Safety** – The District contracts with off-duty Orange County deputies to patrol the District's service area.
- **Economic Development and Business Support** – The District engages in economic development and business support activities intended to develop a neighborhood reputation as a good place to do business.
- **Infrastructure Improvement** – The District provides technical expertise, a community-specific knowledgebase, and community connections to public entities to help enable infrastructure improvements projects.
- **Community Engagement and Beautification** – The District partners with various community organizations and public entities to engage with and improve the aesthetic features of the District's service area.

## 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).

### *Orange County Board of Commissioners*

PHNID is a dependent special district of Orange County, meeting the definition of a dependent district established by s. [189.012](#), *Florida Statutes*. The Mayor and Board of County Commissioners serve as the Board of Directors for the District, appoint the members of the Advisory Council, and maintain the authority to remove Advisory Council members if necessary. PHNID is also a component unit of the County, as determined by generally accepted accounting principles, meaning the District submits the annual budget adopted by the Advisory Council to the County's Office of Management and Budget, which incorporates the District's budget into the County's overall annual budget.<sup>4</sup> The Mayor and Board of County Commissioners provide final approval and adoption of the District's annual budget as part of the larger County budget.

The District is administered by Orange County Planning, Environmental, and Development Services Department staff employed by the Board of County Commissioners on behalf of PHNID. The District is funded through disbursements of funds from fines imposed on criminal offenders as detailed in County Ordinance No. [2021-49](#). The ordinance guaranteed annual allocation of funds to the District through December 31, 2032.<sup>5</sup>

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<sup>4</sup> 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 Orange County has influence over PHNID's finances, the District is considered a component unit of the County for accounting purposes.

<sup>5</sup> Ordinance No. [2021-49](#) extended the disbursement period from the previous end date of December 31, 2022.



The District frequently partners with the departments that report to the Orange County Mayor and Board of County Commissioners, including the Orange County Utilities Department and Public Works Department. The Utilities Department is converting properties within the District from septic tanks to the County's sewer system, with partial funding via two grants awarded to the District by the Florida Department of Environmental Protection. District staff provide the Utilities Department with community-specific information and assist residents and business owners with applications for the septic-to-sewer conversion. The Public Works Department is implementing infrastructure and pedestrian safety recommendations as part of the Pine Hills Road Pedestrian Safety Project, which requires communication with and cooperation from the District to implement signage and additional safety features. Members of these departments occasionally attend Advisory Council meetings to provide project updates.

The Orange County Planning, Environmental, and Development Services Department's Neighborhood Services Division, including both neighborhood planning staff and code compliance officers, regularly attend and participate in District meetings. Code compliance officers provide regular updates on current violation trends and changes. Neighborhood planning employees, who administer the District's programs, provide updates regarding the District's current plans, priorities, and activities.

#### *Orange County Sheriff's Office*

The District partners with the Orange County Sheriff's Office ("OCSO") on community safety and crime prevention initiatives. OCSO deputies whose patrol zones include the District's service area provide regular briefings at PHNID meetings on community safety and crime trends. The District budgets \$20,000 annually to contract off-duty OCSO deputies for enhanced services, including patrolling District corridors and providing a presence during community events.

#### *State Government*

The District maintained agreements with two State of Florida departments during the review period. The Florida Department of Environmental Protection awarded the District two Wastewater Grant Program awards for the Septic to Sewer Program led by the District and the Orange County Utilities Department. The Florida Department of Transportation ("FDOT") executed a 10-year Community Aesthetic Feature Agreement with the Orange County Board of County Commissioners in 2017 which permitted a District-led project to install traffic cabinet artwork wraps at 12 locations on FDOT-managed rights-of-way.

## I.E: Resources for Fiscal Year 2023-2024

Table 2 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 2: PHNID Resources for FY24*

Resource Item	FY24 Amount
<b>Revenues</b>	\$118,750
<b>Expenditures</b>	\$116,168
<b>Long-term Debt</b>	\$0
<b>Staff</b>	2 full-time staff (Program Manager serving as Executive Director and Project Coordinator)
<b>Vehicles</b>	None
<b>Equipment</b>	None
<b>Facilities</b>	Offices were located in the County-owned Barnett Park facility and Internal Operations Center Advisory Council meetings were held at the Barnett Park facility and Pine Hills Community Center

*Source: District-provided budget expense and revenue reports, County’s FY24 adopted budget*

## 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 and Public Safety*

The District was established in part with the intention of providing additional security to the residents of the Pine Hills community due to its history as a high-crime neighborhood. During the review period, the District contracted with off-duty Orange County Sheriff's Office ("OCSO") deputies to patrol the District corridors and show a presence at community events. The deputies perform business checks, respond to calls, and provide safety services within the District's boundaries. This safety service, which extends crime prevention initiatives in the District beyond OCSO's standard level of service, is intended to decrease crime and improve the District's residential and business reputation.

#### *Economic Development and Business Support*

The District engages in economic development and business support activities intended to support the more than 75 percent of the District which is used for commercial, office, business, or industrial purposes. Through FY23, the District led a Workforce Development Project, in which PHNID staff developed partnerships and coordinated with large employers in or near the District's service area, including Amazon, Coca-Cola Beverages Florida, and LYNX (a public transit system that serves the District's service area), to develop resources for career seekers to search for career-level employment and training within a 5- to 8-mile radius of the District's service area and provide technical assistance to aid job candidates with resume development, interview preparation, and job training. In FY23, during the interim period between District Executive Directors, leadership of the Workforce Development Project was transferred to the Community and Family Services Department.

#### *Infrastructure Improvement*

The District collaborates with and assists other governmental organizations on projects intended to improve infrastructure within the District's service area. The District provides input, knowledge, and local connections for the following projects:

#### **Septic-to-Sewer Conversion**

The Orange County Utilities Department is converting more than 150 residential and commercial properties within the District from septic tanks to the County's sewer system. Septic-to-sewer conversion is intended to lower costs by decreasing septic tank maintenance for small businesses

within the District area, and allow for future economic growth opportunities, such as the development of a town center for the community and/or a Main Street designation.<sup>6</sup> Construction for the septic-to-sewer project began in July 2024 and is scheduled for completion in January 2026. The District provides application assistance to property owners who are interested in the program, as well as funding through two grant awards from the Florida Department of Environmental Protection's Wastewater Grant Program.

### **Pine Hills Road Pedestrian Safety Project**

The District is assisting the Orange County Public Works Department to implement infrastructure and pedestrian safety recommendations along a major District corridor (Pine Hills Road). The District partnered with the Orange County Public Works Department, Utilities Department, Florida Department of Transportation, and various local and regional public entities to commission and solicit public input for a pedestrian and bicycle study in 2018, before the review period. Recommendations from the study, which have been implemented during the review period, include a raised median, dedicated left-turn lanes, a shared-used path, a dedicated bike line, intersection improvements, crosswalk marking, detectable warning pads at intersections, a mid-block crossing location, and improved signage to warn drivers of pedestrian locations including adding pedestrian signals. The project is intended to address an issue detracting from the area's image as a safe and desirable place to do business. By physically altering the roadway design, the project intends to greatly reduce or eliminate pedestrian and bicycle crashes. The road's landscaping, hardscaping, pedestrian, and bicycle features are intended to contribute to Pine Hills Road becoming an attractive and functional corridor, as well as to the District's multimodal connectivity. Increased pedestrian safety may drive foot traffic within the neighborhood and increase small business revenues. In conjunction with the LYNX Pine Hills Transfer Center, safety improvements can connect new customers to businesses in the District.

The District mobilizes local resources and community members to participate in public input sessions regarding the infrastructure improvements. PHNID staff represent the community in discussions and decisions on infrastructure improvements. The District additionally oversaw the development of a community "gateway" in FY23-FY24, including the development of wayfinding signage indicating and uniting the Pine Hills community, a decrease in "visual clutter" caused by span wire signals and other above-ground utilities, and strategies to mitigate blight at the entrances to the service area.

### *Community Engagement and Beautification*

The District partners with community organizations and other public entities on community engagement events and beautification projects, such as the improvement of Pine Hills Trailhead Park, an urban pocket park located in PHNID's service area. The District planted eight live oak and slash pine trees in the Trailhead Park through a partnership with the Orange County Parks and Recreation Division, IDEAS For Us (an international environmental solutions not-for-profit organization headquartered in the City of Orlando), Pine Hills Community Council (a local community development not-for-profit

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<sup>6</sup> The development of a town center for the community would create a mixed-use development providing employment, commercial, housing, and lifestyle opportunities. Florida Main Street is a technical assistance program through the Florida Department of State's Division of Historical Resources with the goal of revitalizing historic downtowns and encouraging economic development within the context of historic preservation.



organization), and the Nature Conservancy (an environmental conservation charity operating in Florida). Pine Hills Trailhead Park will be part of the Pine Hills Trail, which will eventually extend through to the LYNX Pine Hills Transfer Center. The District additionally used a Community Aesthetic Feature Agreement between the County and FDOT to install artwork wraps on traffic cabinets located on FDOT-managed roadways in the District.

Beautification is intended to project an image of the District as a safe and desirable place to do business and drive foot traffic to increase new spending as wider community members encounter the District for the first time. The District also participates in community events, such as the Pine Hills Parade (in partnership with the Pine Hills Community Council) and local resource fairs, with the purpose of connecting community members to resources and introducing residents to the District's work and presence in the community.

### 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 County Ordinance No. [2011-21](#).

The District and its activities are administered and managed by an Executive Director and Project Coordinator, who are employed by the Orange County Board of County Commissioners. The District staff liaise with County departments and other public entities, collect and report public feedback to County departments for infrastructure improvement projects, facilitate County government participation in District-led programs, and conduct administrative duties for PHNID, including noticing meetings and budget management. Due to the District's integration into the structure of the County government, including County employment of staff dedicated to PHNID, the District limits its overhead costs and administrative expenses. The District uses County processes and procedures, including procurement, accounts payable, and data collection to enhance its efficiency, effectiveness, and economical operation.

Alternative service methods such as outsourcing administration of the District and provision of its services would limit the efficiencies gained using County processes. Additionally, the District's status as a neighborhood improvement district provides it with a unique source of revenue which would not be available for alternative methods of service delivery including consolidation with a community organization, such as a local chamber of commerce.

### Comparison to Similar Services/Potential Consolidations

According to the District's 2022-2024 Annual Report, the District's programs are a collaborative effort with the Orange County Neighborhood Services Division, OCSO, and community organizations such as the Pine Hills Community Council. The District works as a part of and in collaboration with the Orange County government, specifically the Neighborhood Services Division. To a lesser extent, the District also liaises with state organizations such as the Florida Department of Transportation. The coordination of resources and groups is a part of the District's service delivery and feeds data and awareness into initiatives of respective County departments. The result of these collaborations is an intentional overlap in services provided by different agencies that allows the District to deliver a level of service within the Pine Hills neighborhood above the level that the County can deliver to other communities within Orange County. The District's unique funding source further enhances its ability to deliver services above and beyond those that could be funded by general County funds.

The use of County employees to staff the District and funds disbursed through the County allows Crime Prevention Funds sourced from fines on those convicted of crimes within the County to focus on overall health, safety, and rejuvenation of the District’s service area, which is a historically high-crime neighborhood. The service delivery by the County focuses more widely on improvements to specific services, while PHNID’s emphasis is more on holistic approaches to neighborhood improvement. As such, the District delivers unique services such as its Workforce Development Project, which is targeted to its service area and does not overlap with current County service delivery.

The County additionally provides crime prevention services through OCSO, which serves the District’s service area. As OCSO already provides the off-duty police patrols for the District, consolidation of services would result in a decreased level of service provided within PHNID’s service area.

### Analysis of Board of Directors and Advisory Council Meetings

Table 3 shows the number of times the District’s Board of Directors and Advisory Council met each year of the review period.

*Table 3: PHNID Governing Body Meetings*

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	3	9
2023	1	10
2024	1	10
2025 <sup>7</sup>	1	7

*Source: Orange County Board of County Commissioners minutes and agendas, PHNID Advisory Council minutes and agendas*

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

The District provides notice of its governing bodies’ public meetings through the County’s standard public notice procedure and through community-specific outreach, such as physical mail, flyers, social media, the PHNID webpage, and word of mouth. As the County’s public notice procedure is outside the scope of this performance review, M&J cannot provide an opinion on whether requirements of s. [189.015](#), *Florida Statutes*, were met for meetings noticed and held during the review period.

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

<sup>7</sup> FY25 through April 30, 2025

## II.B: Resource Management

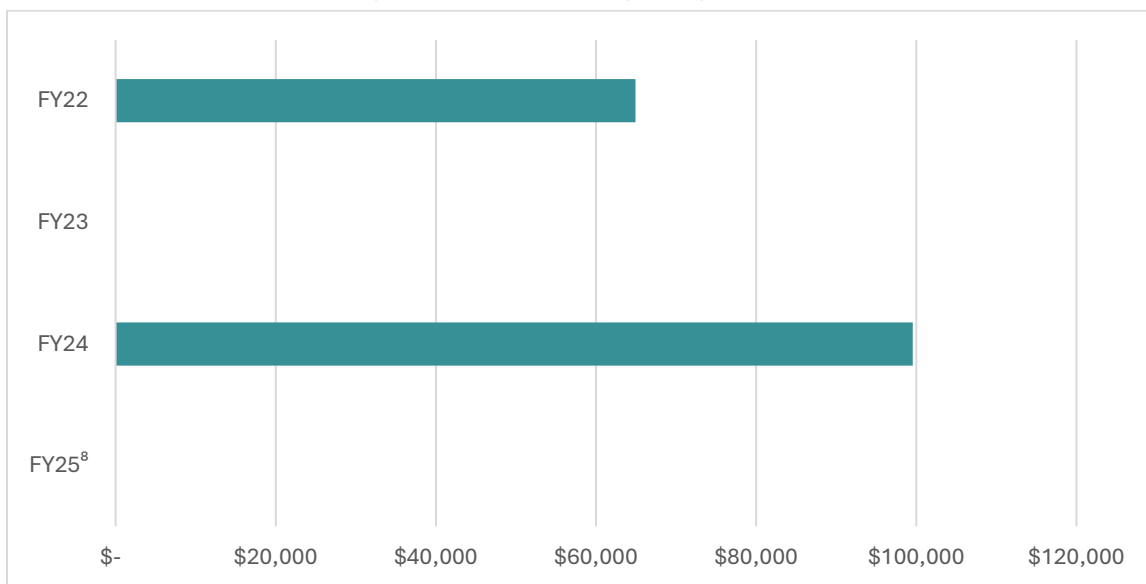
### Program Staffing

The District does not directly employ staff. The District is administered by staff employed by the Orange County Board of County Commissioners on behalf of the District: a Program Manager who serves as the District’s Executive Director and a Project Coordinator. These employees are housed within the Neighborhood Services Division of the Planning, Environmental, and Development Services Department. The District is also allocated a part-time Technician position, which has been vacant for the entire review period (October 1, 2021, through April 30, 2025). All three positions are dedicated solely to the operations of PHNID.

Each of the allocated positions experienced turnover during the review period. The previous Executive Director departed in 2022, with the position unstaffed until the current Executive Director joined in November 2023. The previous Project Coordinator departed in June 2023, and the position remained unstaffed until October 2024 when the current Project Coordinator was hired. The previous part-time Technician left in mid-2021, and the position has been unfilled since.

The District reimbursed the County government for the salary and benefits paid to the Executive Director through the end of FY24. The Project Coordinator and part-time Technician positions were funded by the County’s General Fund. As of FY25, all three positions are funded by the Orange County General Fund. The District only had personnel expenditures in FY22 and FY24, as the Executive Director position was vacant in FY23, with a total of \$64,930 expended in FY22 and \$99,559 expended in FY24. Figure 4 illustrates payroll expenditures during the review period.

Figure 4: PHNID Annual Payroll Expenditures



Source: PHNID budget, expense, and revenue reports

In addition to the staff who administer the District’s programs and activities, PHNID also contracts with off-duty Orange County Sheriff’s Office (“OCSO”) deputies for enhanced services, including patrolling District corridors and providing a presence during community events.

<sup>8</sup> FY25 through January 31, 2025

## Equipment and Facilities

The District does not own or rent property. District staff were assigned office space in the County-owned Barnett Park facility during the entirety of the review period, as well as office space in the County-owned Internal Operations Center (“IOC”) for FY24 and FY25. The District relocated its offices to the County-owned Pine Hills Community Center in Q2 of FY25. The Pine Hills Community Center is located in the heart of the District’s service area, and allows District staff to interact with community members on a daily basis. The Advisory Council meetings were held at the Barnett Park facility from FY22 to FY24, and at the Pine Hills Community Center during FY25.

The District does not own any vehicles but has access to a Code Compliance pool vehicle (pickup truck) prior to the review period. The vehicle was used by the part-time technician when the position was filled to clean the right of way corridors within the District. The District expects Code Compliance to have a vehicle available to borrow when the technician position is filled. The District does not own or use any major equipment.

## Current and Historic Revenues and Expenditures

The District generates revenues from one primary source: disbursements from the Orange County Crime Prevention Fund, which is derived from fines imposed upon criminal offenders in Orange County pursuant to s. 14-8, *Orange County Code of Ordinances*, and s. 775.083, *Florida Statutes*. The Board of County Commissioners extended the period of guaranteed allocation established by Ordinance No. 2011-22 through the adoption of County Ordinance No. 2021-49 (December 14, 2021), annually allocating funds to PHNID for an additional 10-year period ending December 31, 2032. As detailed by Ordinance No. 2011-22, PHNID is allocated \$125,000 from the Crime Prevention Fund annually. The funds are disbursed by the Orange County Clerk of Courts over the course of the year and fluctuate based on the total fines collected.

In addition to disbursements from the Crime Prevention Fund, the District also generated revenues through investment income accrued on funds used as part of the County’s overall investment plan. Table 4 and Figure 5 illustrate the annual revenues during the review period.

Table 4: PHNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 <sup>9</sup>
Crime Prevention Fund	\$125,000	\$119,700	\$111,546	\$0
Investment Income	(\$4,355)	\$11,973	\$21,746	N/A*
<b>Total</b>	<b>\$120,645</b>	<b>\$131,673</b>	<b>\$133,292</b>	<b>N/A*</b>

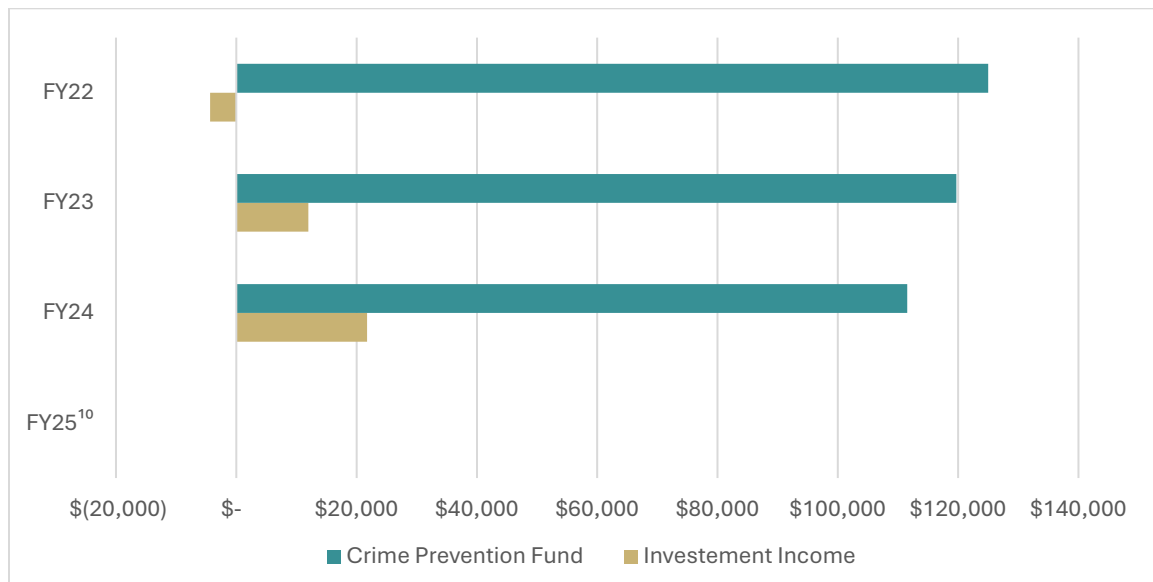
\*Income investment was only reported on year-end reports; partial-year FY25 data was not available

Source: PHNID budgeted expenditure and revenue reports

<sup>9</sup> FY25 through January 31, 2025



Figure 5: PHNID Annual Revenues



Source: PHNID budgeted expenditure and revenue reports

County Ordinance No. [2011-22](#) grants the District the authority to levy an ad valorem tax or special assessment after unanimous approval from the Board of Directors and a successful referendum of property owners within the service area. The District did not exercise this authority during the review period.

The District expends funds on safety and personnel, as well as on operational and administrative costs related to providing other services. Based on a review of the District's documentation, M&J has categorized the District's expenditures as follows:

- **Operational** – Utilities, subscriptions, dues and memberships, office supplies, advertising
- **Personnel** – Payroll for the Program Manager (Executive Director) position
- **Safety Programming** – Payments for off-duty OCSO deputies to patrol the District

Expenditures fluctuated throughout the review period as staffing fluctuated. During the years in which the District was not fully staffed, the District expended fewer funds on employee compensation, as well as on operational and programmatic expenditures. Table 5 and Figure 6 illustrate the categorized funds expended by the District during the review period.

Table 5: PHNID Annual Expenditures

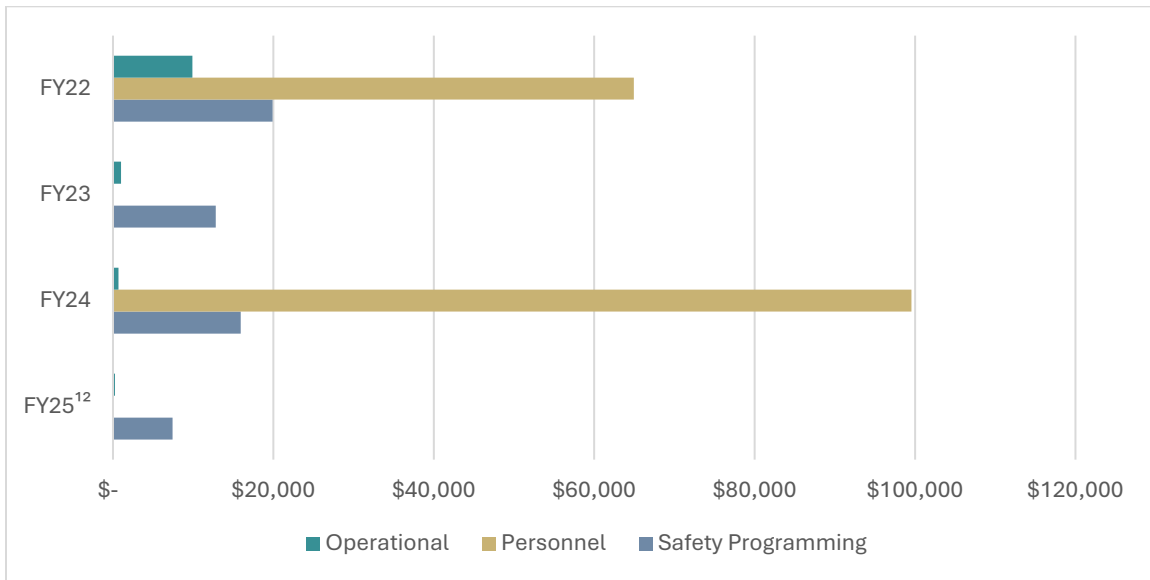
Expenditure Category	FY22	FY23	FY24	FY25 <sup>11</sup>
Operational	\$9,907	\$994	\$679	\$247
Personnel	\$64,930	\$0	\$99,559	\$0
Safety Programming	\$19,899	\$12,804	\$15,930	\$7,428
<b>Total</b>	<b>\$94,736</b>	<b>\$13,798</b>	<b>\$116,168</b>	<b>\$7,675</b>

Source: PHNID budgeted expenditures and revenue reports

<sup>10</sup> FY25 through January 31, 2025

<sup>11</sup> Ibid.

Figure 6: PHNID Annual Expenditures



Source: PHNID budget, expense, and revenue reports

Based on financial documentation provided by the County, the District's fund balance as of January 31, 2025, was \$425,141.

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

### Trends and Sustainability

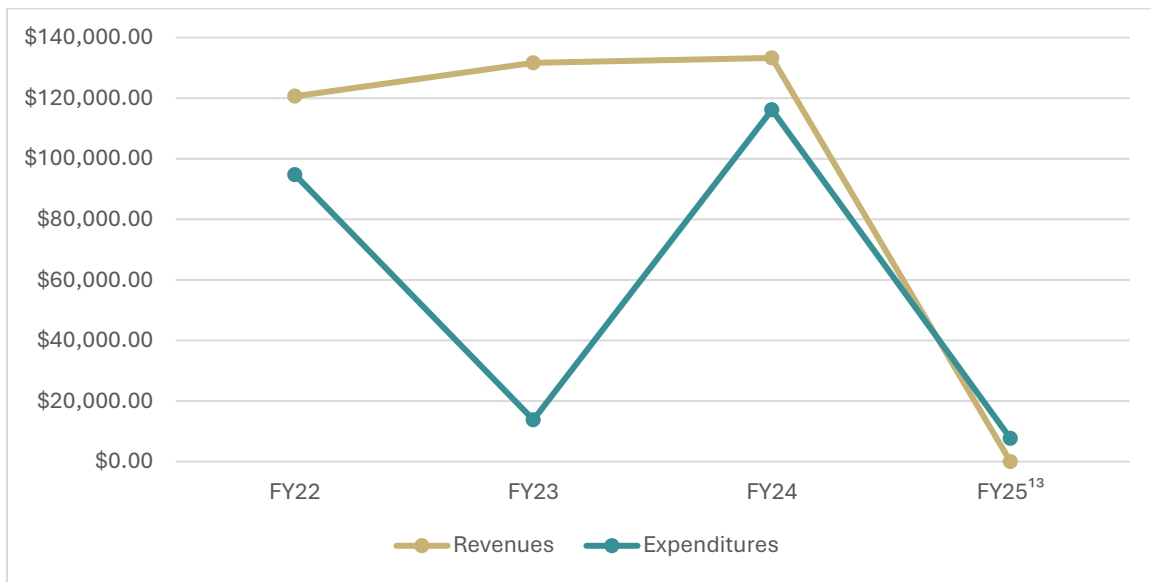
The District had consistent revenue generation each year of the review period through annual allocations from the Crime Prevention Fund. County Ordinance No. [2021-49](#) extended the period of guaranteed allocations to the District from December 31, 2022, to December 31, 2032.

As illustrated in Figure 7, the District's revenues exceeded expenditures for each year of the review period, with the exception of FY25, as funds were not disbursed from the Crime Prevention Fund to the District during the first four months. The pattern of revenues exceeding expenditures resulted in cash carried over in each year of the review period.

Based on the District's revenues and expenditures trends over the review period (excluding the first four months of FY25), the District's programs and activities will remain sustainable in the future.

<sup>12</sup> FY25 through January 31, 2025

Figure 7: PHNID Annual Revenues vs. Expenditures



Source: PHNID budget, expense, and revenue reports

## II.C: Performance Management

### Strategic and Other Future Plans

Per the requirements of s. [163.516](#), *Florida Statutes*, the District developed a 30-year Neighborhood Improvement Plan, spanning 2015 to 2045, which was approved by the Board of Directors on May 5, 2015. The plan provides demographics of the service area; an analysis of crime activity data; an analysis of land use, zoning, housing, and transportation; goals and objectives for the District; key challenges and opportunities; cost estimates; and the community's vision, goals, and objectives for the District. PHNID has not updated this plan since its adoption in 2015, which means that the Neighborhood Improvement Plan may not reflect an up-to-date assessment of the service area's demographics and needs.

**Recommendation:** The District should consider periodically amending its Neighborhood Improvement Plan to update long-term and short-term priorities, changing demographics and needs of the community, changing land-use patterns within the District's service area, and other non-static data.

### Goals and Objectives

The District's 2015 Neighborhood Improvement Plan lists the following goals and objectives for the District:

- **Goal 1: Effectively organize businesses, citizens, property owners, and other key stakeholders to support the District.**
  - Objective 1: Establish and maintain an active network of community partners that includes businesses, property owners, community stakeholders and government.

<sup>13</sup> FY25 through January 31, 2025

- Objective 2: Create opportunities for businesses, citizens and key stakeholders to actively participate in all District activities, events, meetings, programs and projects.
- Objective 3: Actively engage businesses, property owners, citizens and other key stakeholders to educate them about the facts regarding the tax referendum.
- **Goal 2: Improve the public image and marketability of Pine Hills while enhancing economic development opportunities within the District and community.**
  - Objective 1: Develop and actively promote the next phase of marketing and branding for Pine Hills.
  - Objective 2: Document and report out positive and constructive change as it occurs within the community and tell the story of the work-in-progress.
  - Objective 3: Actively promote Pine Hills for investment and redevelopment.
  - Objective 4: Promote policies and programs that encourage property owners, developers and builders to invest in the community and, where appropriate, redevelop existing properties.
- **Goal 3: Improve public safety and security within the District.**
  - Objective 1: Actively work in coordination with the Orange County Sheriff's Department to develop and implement new outreach programs that strengthen relationships between law enforcement and the business community and create a working partnership to combat public safety and security problems in the District.
  - Objective 2: Work in conjunction with Orange County Sheriff's Department to develop and implement a public safety strategy that is designed to significantly increase public safety opportunities within the District.
- **Goal 4: Develop attractive and functional community corridors**
  - Objective 1: Develop and implement master plans for the Pine Hills Road and Silver Star Road corridors.
  - Objective 2: Review all county land use and development policies to determine their suitability for sustaining vibrant, attractive and functional corridors.
  - Objective 3: Make recommendations for appropriate policy changes to ensure the sustainability of vibrant, attractive and functional corridors and encourage streamlining of the development process.
  - Objective 4: Invest in public infrastructure to improve and enhance aesthetics within the District.
  - Objective 5: Encourage property owners to improve and enhance aesthetics of private properties by creating streamlined opportunities that facilitate such investment within the District.
  - Objective 6: Enhance effective and efficient code enforcement within the community.
- **Goal 5: Establish effective multi-modal connections.**
  - Objective 1: Develop and implement a multi-modal transportation strategy for the District.
  - Objective 2: Invest in public infrastructure to improve and enhance multi-modal mobility including access and signage within the District.



- **Goal 6: Develop a vibrant mixed-use Town Center for Pine Hills.**
  - Objective 1: Develop and implement a master plan for the four quadrants of the Silver Star Road and Pine Hills intersection and develop into a sustainable mixed-use town center environment.
  - Objective 2: Review all county land use and development policies to determine their suitability for sustaining a vibrant mixed-use town center.
  - Objective 3: Make recommendations for appropriate policy changes to ensure the sustainability of a vibrant mixed-use town center and encourage streamlining of the development process.

In response to s.189.0694, *Florida Statutes*, the District published an FY25 list of goals, objectives, and performance measures. This list maintained the same goals and objectives that were presented in the 2015 Neighborhood Improvement Plan, while adding action items for the current fiscal year. The action items include hiring a vendor for rights-of-way litter removal, implementing a small business week, contacting property and business owners within the District, and developing renderings of a town center development for the Pine Hills neighborhood.

### Performance Measures and Standards

The District's 2015 Safe Neighborhood Improvement Plan lists the goals, objectives, and related performance measures detailed in Table 6.

*Table 6: PHNID Goals, Objectives, and Performance Measures*

Goal	Objective	Performance Measure
1. Effectively organize businesses, citizens, property owners and other key stakeholders to support the PHNID.	1. Establish and maintain an active network of community partners that includes businesses, property owners, community stakeholders and government.	1. Immediately develop and maintain a list of all property owners and businesses within the District.  2. Immediately develop working relationships and effective partnerships with all citizen groups, businesses, non-profits and local, state and federal government agencies that serve the community.
	2. Create opportunities for businesses, citizens and key stakeholders to actively participate in all PHNID activities, events, meetings, programs and projects.	1. Establish and maintain an active Business Association for the District that offers programs and services, provides a forum for networking opportunities, creates learning opportunities for business owners and managers, strengthens our businesses and encourages diversification of local commerce.  2. Increase the participation rate of businesses in the Pine Hills Pillar Initiative to 80% of all businesses within the District and secure 300 citizen pillar participants.  3. Continuously market PHNID activities, events, meetings, programs and projects to business, citizens, property owners and stakeholders and actively educate them about the programs and services provided by the PHNID and how these services benefit the District and community.
	3. Actively engage businesses, property owners, citizens and other key stakeholders to educate them about the facts regarding the tax referendum.	1. Develop and distribute educational materials such as a brochure and or fact sheets regarding the tax referendum.  2. Work with the Orange County Tax Collectors' Office to develop an estimated tax impact assessment for each tax scenario on individual parcels of the District and educate property owners about the results.

Goal	Objective	Performance Measure
2. Improve the public image and marketability of Pine Hills while enhancing economic development opportunities within the District and community.	1. Develop and actively promote the next phase of marketing and branding for Pine Hills.	1. Engage a consultant to develop and implement an effective marketing strategy that creates a clear road map for maintaining a long-term, positive image for the community.
	2. Document and report out positive and constructive change as it occurs within the community and tell the story of the work-in-progress.	1. Engage area media outlets and meet regularly to discuss issues affecting the community and promote more positive coverage of the community.  2. Continuously push positive news stories with area media outlets and limit negative stories of the community.  3. Develop and publish a mid-year activity report by January 31st of each year documenting positive changes occurring in the community.  4. Continuously encourage and challenge business leaders to defend the community and promote a more positive image of the business District.
	3. Actively promote Pine Hills for investment and redevelopment.	1. Develop and implement an effective economic development strategy that encourages new economic investment and, where appropriate, redevelopment within the community.  2. Develop and distribute a business directory for the community.  3. Partner with the Pine Hills Community Council and other groups to promote “Shop Pine Hills” – an existing buy local initiative.
	4. Promote policies and programs that encourage property owners, developers and builders to invest in the community and, where appropriate, redevelop existing properties.	1. Continuously engage Orange County Board of County Commissioners (“BCC”) and relevant county and state agencies to build support for economic and community development policies that support and encourage reinvestment in Pine Hills.
3. Improve public safety and security within the District.	1. Actively work in coordination with the Orange County Sheriff’s Department to develop and implement new outreach programs that strengthen relationships between law enforcement and the business community and create a working partnership to combat public safety and security problems in the District.	1. Establish and maintain a business watch program for the District.  2. Maintain an active business watch participation rate of 85% for the District.  3. Create a tracking tool that actively measures the working and professional relationship between law enforcement and businesses and gauges public perceptions regarding that relationship.
	2. Work in conjunction with Orange County Sheriff’s Department to develop and implement a public safety strategy that is designed to significantly increase public safety opportunities within the District.	1. Implement and maintain Crime Prevention Through Environmental Design best management practices within the District.  2. Significantly improve existing infrastructure to increase opportunities for enhanced public safety within the District such as improved lighting, pedestrian-friendly designs and best management design standards.  3. Work with the Sheriff’s Department to enhance and maintain a strong business security patrol program during traditional business and evening hours to improve public safety and security within the District.

Goal	Objective	Performance Measure
4. Develop attractive and functional community corridors	1. Develop and implement master plans for the Pine Hills Road and Silver Star Road corridors.	<p>1. Actively engage Orange County's Community Planning Division to build support for the development of a master plan for the Pine Hills Road and Silver Star Road Corridors.</p> <p>2. Develop and implement a master plan for the Pine Hills Road corridor.</p> <p>3. Develop and implement a master plan for the Silver Star Road corridor.</p>
	2. Review all county land use and development policies to determine their suitability for sustaining vibrant, attractive, and functional corridors.	1. Conduct a review of all county land-use and development policies and make recommended changes to the appropriate governing authority as needed.
	3. Make recommendations for appropriate policy changes to ensure the sustainability of vibrant, attractive and functional corridors and encourage streamlining of the development process.	<p>1. Make recommendation to the BCC regarding policy changes as needed.</p> <p>2. Develop and implement Urban Design Standards for the District that includes new architectural standards for commercial buildings and signage.</p>
	4. Invest in public infrastructure to improve and enhance aesthetics within the District.	1. Develop and implement capital improvements plan for the District.
	5. Encourage property owners to improve and enhance aesthetics of private properties by creating streamlined opportunities that facilitate such investment within the District.	<p>1. Continuously promote Neighborhood Preservation and Revitalization's Business Assistance for Neighborhood Corridors Program to area businesses and strongly encourage their participation in the program.</p> <p>2. Develop and maintain a Commercial Beautification Award Program for the District.</p>
	6. Enhance effective and efficient code enforcement within the community.	1. Actively engage Orange County Code Enforcement to develop and maintain an active partnership to ensure the effective and efficient implementation of code enforcement activities within the District.
5. Establish effective multi-modal connections	1. Develop and implement a multi-modal transportation strategy for the District.	<p>1. Actively engage MetroPlan, Lynx, Florida Department of Transportation, and Orange County Public Works to develop partnerships for promoting and developing multi-modal transportation policies that positively impact the District.</p> <p>2. Actively promote the development of pedestrian and bicycle facilities throughout the District including walking and bike trails that enhance the safety and well-being of the traveling public.</p> <p>3. Review all county land use and development policies to determine their suitability for sustaining effective multi-modal connections and streamlines the development process.</p> <p>4. Make recommendations for appropriate policy changes to ensure the sustainability of multi-modal connections within the District.</p>
	2. Invest in public infrastructure to improve and enhance multi-modal mobility including access and signage within the District.	1. Develop and implement a capital improvement plan for the District.

Goal	Objective	Performance Measure
6. Develop a vibrant mixed-use Town Center for Pine Hills.	1. Develop and implement a master plan for the four quadrants of the Silver Star Road and Pine Hills intersection and develop into a sustainable mixed-use town center environment.	1. Actively engage Orange County's Community Planning Division to build support for the development of a master plan for the Town Center area.  2. Develop and implement a master plan for the Town Center Area.
	2. Review all County land-use and development policies to determine their suitability for sustaining a vibrant mixed-use town center.	1. Review of all County land-use and development policies.
	3. Make recommendations for appropriate policy changes to ensure the sustainability of a vibrant mixed-use town center and encourage streamlining of the development process.	1. Make recommendation to the BCC regarding needed policy changes.

In response to s. [189.0694](#), *Florida Statutes*, the District published an FY25 list of goals, objectives, and performance measures, which states that “[PHNID]’s work program serves as the measurement tool for implementing the Neighborhood Improvement Plan and its goals and objectives.”

While the District has developed a series of performance measures, as detailed in Table 6, it does not have performance standards. M&J presents a recommendation related to this finding in the following subsection.

### Analysis of Goals, Objectives, and Performance Measures and Standards

The goals and objectives developed as part of the 2015 Neighborhood Improvement Plan were evaluated in response to the requirements of s. [189.0694](#), *Florida Statutes*, and determined by PHNID to still address the District’s purpose and provide sufficient direction for the District’s programs and activities.

The performance measures listed for each objective are predominantly qualitative, one-time events, or changeable over time. The measurements do not provide a means to determine the efficacy or impact of any given plan or activity on the District’s goals and objectives, and thus cannot be used to evaluate whether actions taken align with the direction of District programs and activities. Furthermore, the District does not have performance standards against which the District can evaluate its performance measures.

Based on the information available to M&J, the District does not appear to track progress on the performance measures listed in Table 6. The District does have limited data regarding the Workforce Development Project, such as lunch and learn attendance and number of corporations partnered with. The District’s annual reports present task-specific progress made on projects, such as the septic-to-sewer conversion and beautification, but without benchmarks to evaluate the progress.

**Recommendation:** The District should consider identifying and tracking additional performance measures and standards that can help the District evaluate progress toward the goals and objectives adopted by the District, support future improvements to the District’s service delivery methods, and enable the District to better assess its overall effectiveness in meeting its intended purpose. In addition to qualitative performance measures and one-time achievement performance standards, the District should consider tracking quantitative measurements and standards that demonstrate periodic progress made toward achieving goals and objectives.



## Annual Financial Reports and Audits

The County 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 County's fiscal year (September 30). As a component unit of Orange County, as defined by generally accepted accounting principles, PHNID is included in the County's Annual Financial Report.<sup>14</sup> According to the Florida Department of Financial Services' online database, the County submitted the FY22 and FY24 Annual Financial Reports, with the District's information included, within the compliance timeframe and submitted the FY23 Annual Financial Report approximately one month after the compliance deadline (June 30, 2024).

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

The County 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 County's fiscal year. As a component unit of the County, PHNID is included in the County's annual financial audit. According to the Florida Department of Financial Services' online database, the County submitted the FY22, FY23, and FY24 audit reports, with the District's information included, within the compliance timeframe.

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

The County's FY22, FY23, and FY24 audit reports did not include any findings relevant to the District.

## Performance Reviews and District Performance Feedback

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

The District uses comment cards collected at the beginning of each Advisory Council meeting to introduce speakers and determine their intended subject. These comment cards are not a feedback collection mechanism; feedback is given verbally by speakers in Advisory Council meetings. The District does not maintain a system for ongoing feedback outside of meeting participation.

**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. M&J's review did not identify any issues with the District's compliance with the webpage's statutory requirements.

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<sup>14</sup> 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 Orange County has influence over PHNID's finances, the District is considered a component unit of the County for accounting purposes.

### 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 reviewing its process for providing notice of Board of Directors and Advisory Council meetings to ensure that the notices comply with s. <a href="#">189.015</a> and ch. <a href="#">50</a> , <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"> <li>• Potential Benefits: By routinely reviewing the process of providing public notice of Board of Directors and Advisory Council meetings, the District can improve transparency and provide more opportunities for public engagement.</li> <li>• Potential Adverse Consequences: None</li> <li>• Costs: The District may incur costs if it chooses to publish notices in a newspaper or on a news agency’s website.</li> <li>• Statutory Considerations: The District should ensure it is following the procedure established by the version of ch. <a href="#">50</a>, <i>Florida Statutes</i>, in effect at the time of the meeting notice publication.</li> </ul>
The District should consider periodically amending its Neighborhood Improvement Plan to update long-term and short-term priorities, changing demographics and needs of the community, changing land-use patterns within the District’s service area, and other non-static data.	<ul style="list-style-type: none"> <li>• Potential Benefits: By periodically amending its Neighborhood Improvement 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.</li> <li>• Potential Adverse Consequences: Periodic amendments to the improvement plan will require staff time and effort.</li> <li>• Costs: The District could incur costs if a third-party vendor is contracted to assist with periodic updates of the Neighborhood Improvement Plan.</li> <li>• Statutory Considerations: The District should ensure that the identified strategies align with the District’s statutory purpose and authorities described in ss. <a href="#">163.502</a> and <a href="#">163.514</a>, <i>Florida Statutes</i>, and County Ordinance No. <a href="#">2011-21</a>.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider identifying and tracking additional performance measures and standards that can help the District evaluate progress toward the goals and objectives adopted by the District, support future improvements to the District's service delivery methods, and enable the District to better assess its overall effectiveness in meeting its intended purpose. In addition to qualitative performance measures and one-time achievement performance standards, the District should consider tracking quantitative measurements and standards that demonstrate periodic progress made toward achieving goals and objectives.</p>	<ul style="list-style-type: none"> <li>• <b>Potential Benefits:</b> By identifying additional performance measures and standards, including quantitative measurements and standards, the District can improve transparency and internal understanding of progress made toward achieving goals and objectives.</li> <li>• <b>Potential Adverse Consequences:</b> None</li> <li>• <b>Costs:</b> The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District's performance.</li> <li>• <b>Statutory Considerations:</b> Performance measures and standards should be developed in alignment with the District's statutory purpose and authorities described in ss. <a href="#">163.502</a> and <a href="#">163.514</a>, <i>Florida Statutes</i>, and County Ordinance No. <a href="#">2011-21</a>.</li> </ul>
<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"> <li>• <b>Potential Benefits:</b> 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.</li> <li>• <b>Potential Adverse Consequences:</b> None</li> <li>• <b>Costs:</b> The District could incur costs related to data collection and storage fees.</li> <li>• <b>Statutory Considerations:</b> None</li> </ul>

## 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 pages.



## **PLANNING, ENVIRONMENTAL, AND DEVELOPMENT SERVICES DEPARTMENT**

**JASON REYNOLDS, AICP, Deputy Director**

201 South Rosalind Avenue, 1<sup>st</sup> Floor • **Reply To:** Post Office Box 2687 • Orlando, Florida 32802-2687

Phone: (407) 836-5547 • Jason.Reynolds@ocfl.net

July 30, 2025

Mr. Graham Sweeney and Mr. Dave Jahosky

Mauldin & Jenkins CPAs & Advisors

200 Galleria Parkway, Suite 1700

Atlanta, Georgia 30339

Dear Mr. Sweeney and Mr. Jahosky,

The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) engaged your firm, Mauldin & Jenkins CPAs & Advisors (M&J), to conduct performance reviews of the 21 neighborhood improvement districts in the state. M&J conducted a performance review of the Pine Hills Neighborhood Improvement District, managed by Orange County Government, and made four recommendations. The balance of this letter provides responses for each recommendation. We appreciate the performance review findings and will work to ensure the recommendations are implemented.

**Recommendation 1. The District should consider reviewing its process for providing notice of Board of Directors and Advisory Council meetings to ensure that the notices comply with s. 189.015 and ch. 50, *Florida Statutes*. The District should further ensure that it retains records that document its compliance with the applicable statutes.**

- The District is in compliance with both public records and sunshine laws and currently publishes meeting notices monthly on its website via the county calendar. The District will take the recommendation under advisement and confirm we are meeting any other relevant requirements under s. 189.015 and ch. 50, Florida Statutes.

**Recommendation 2. The District should consider periodically amending its Neighborhood Improvement Plan to update long-term and short-term priorities, changing demographics and needs of the community, changing land-use patterns within the District's service area, and other non-static data.**

- The County concurs and will review the Neighborhood Improvement Plan for updates and amendments due to community changes since its adoption in 2015. The County anticipates completing the Plan review and update by Fall 2026.

**Recommendation 3. The District should consider identifying and tracking additional performance measures and standards that can help the District evaluate progress toward the goals and objectives adopted by the District, support future improvements to the District's service delivery methods, and enable the District to better assess its overall effectiveness in meeting its intended purpose. In addition to**

**qualitative performance measures and onetime achievement performance standards, the District should consider tracking quantitative measurements and standards that demonstrate periodic progress made toward achieving goals and objectives.**

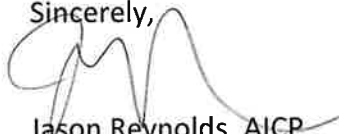
- The County concurs and will consider appropriate quantitative measurements and standards for the District to track progress. Such measurements and standards could relate to crime, public safety, code compliance, property valuation and business activity. The County will review and select quantitative measurements and standards to track for the District by Fall 2025.

**Recommendation 4. 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.**

- The County concurs and will consider appropriate methods to enhance stakeholder feedback collection and review and use feedback findings to refine its service delivery as needed. The District anticipates using surveys administered through recurring networking events, information fairs, an interactive newsletter, social media and other opportunities in its feedback system. The District anticipates implementing its enhanced feedback system in Fall 2025.

Orange County, the Neighborhood Services Division, and the Pine Hills Neighborhood Improvement District welcome independent reviews as an opportunity to improve processes and procedures as we strive to engage and strengthen neighborhoods.

Sincerely,



Jason Reynolds, AICP  
Deputy Director

C: Byron W. Brooks, AICP, County Administrator, County Administration  
Jon V. Weiss, P.E., Deputy County Administrator, County Administration  
Tanya Wilson, AICP, Director, PEDS Division  
Daniel Kilponen, AICP, Chief Planner, Neighborhood Services Division  
Tamara Johnson, Executive Director, Pine Hills Neighborhood Improvement District