Walden Lake Community Association Local Government Neighborhood Improvement District Performance Review

Prepared for:

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

August 4, 2025





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Executive Summary

Section 189.0695(3)(c), Florida Statutes, requires the Florida Legislature's Office of Program Policy Analysis and Governmental Accountability ("OPPAGA") to conduct performance reviews of the 21 neighborhood improvement districts located throughout the state. OPPAGA engaged Mauldin & Jenkins ("M&J") to perform the reviews. For each district, M&J identified relevant background information, including the governance structure and the purpose for which each district was created. Through fieldwork and analysis of available documentation, M&J reached findings related to each district's programs and activities, resource management, and performance management, as well as recommendations for remedying adverse findings.

The Walden Lake Community Association Local Government Neighborhood Improvement District ("District") is a dependent special district of the City of Plant City ("City") and encompasses approximately 2,000 acres. Through a comprehensive process involving multiple interviews with City staff and a detailed review of written statements from City representatives, District-provided documentation, and publicly available documentation, M&J has provided the overall findings for the District:

- The City Commission of Plant City created the Walden Lake Community Association Local Government Neighborhood Improvement District on January 11, 1993, for the purpose of providing entranceway security for the service area.
- The District did not generate revenues, expend funds, or own or use resources during the review period (October 1, 2021, through April 30, 2025). The City Commission met once during the review period as the District's Board of Directors to appoint an Advisory Council.
- Per an Indemnity Agreement among the District, the City, and the Walden Lake Community
 Association ("Association"), the District delegates its authorities to implement community
 security services within its service area to the Association. The Association assumes total
 responsibility for the delivery of those services, including any related costs.

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 Walden Lake Community Association Local Government Neighborhood Improvement District ("WLCALGNID" or "District"), a dependent district of the City of Plant City ("Plant City" 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."

Ordinance No. 3-1993, which created the District (as discussed in section I.B: Creation and Governance of this report), establishes a purpose for the District that aligns with the purpose established by s. 163.502, Florida Statutes.

The Walden Lake Community Association, the not-for-profit homeowners' association that governs the neighborhood that comprises the District's service area, states that WLCALGNID was established to conform to the Safe Neighborhood Improvement statutes included in ss. 163.513 and 163.514, Florida Statutes.

Service Area

The District is located in Plant City and encompasses an approximately 2,000-acres. The District's service area comprises a private community; as such, the District is gated between 10 p.m. and 5 a.m., with a guardhouse located at one entranceway and automatic gates located at four other entranceways. 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 WLCALGNID, the District's registered address is P.O. Drawer C, Plant City, Florida 33564.

574 39 REECERD CHARLIE GRIFFIN RD WJOHNSON RD MESSICK AVE WTRAPNELLRD Feet 1,500 3,000 **LEGEND** Neighborhood Improvement District

Figure 1: WLCALGNID Service Area

Source: City of Plant City Ordinance No. 3-1993

District Characteristics

The District is almost entirely residential, comprising approximately 1,700 single-family residences, 105 condominiums, and 85 townhouses located among 32 subdivisions. The District also includes privately and publicly owned recreational areas, and approximately 36 acres of cropland.

I.B: Creation and Governance

The City of Plant City created the Walden Lake Community Association Local Government Neighborhood Improvement District on January 11, 1993, through City Ordinance No. 3-1993, which is codified as ss. <u>26-146</u> through <u>26-151</u>, Code of Ordinances, City of Plant City, Florida. The District was organized as a local government neighborhood improvement district under s. <u>163.506</u>, Florida Statutes.

The City Commission serves as the District's Board of Directors. As of April 30, 2025, all five Director positions were filled. Figure 2 shows the terms of the District's Directors during the review period (October 1, 2021, through April 30, 2025).

FY22 FY23 FY24 **FY25** Q1 $Q3^3$ Seat Q1 Q2 Q3 Q4 Q2 Q3 Q4 Q1 Q2 Q3 Q4 Q1 Q2 Nathan A. Kilton 1 2 Rick A. Lott Jason M. Jones Mary Y. Thomas-Mathis 3 4 Michael S. Sparkman William D. Dodson 5

Figure 2: WLCALGNID Board of Directors Terms

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

Source: City of Plant City Official By Year database

City Ordinance No. 3-1993 establishes the ability for the District to form an Advisory Council comprised of five Council Members. The Board of Directors appoints the Advisory Council Members, each of whom must be a property owner and/or resident or within the District's service area. The Advisory Council was established on February 24, 2025, at which time the Board of Directors appointed five Council Members to one-year terms.

I.C: Programs and Activities

Per an Indemnity Agreement executed on April 11, 1994, among the District, the City, and the Walden Lake Community Association ("Association"), the District delegates the powers and authorities required to implement the community's Safe Neighborhood Improvement Plan to the Association. As a result of the Indemnity Agreement, the Association conducted the community safety programs and activities delivered within the District's service area during the review period (October 1, 2021, through April 30, 2025). M&J presents additional details regarding the delivery of programs and activities by the Association on behalf of the District in section II.A: Service Delivery of this report.

² City Ordinance No. 3-1993 is not available online. However, the ordinance has been codified in *Code of Ordinances, City of Plant City, Florida*, which is available online.

³ FY25 Q3 through April 30, 2025

I.D: Intergovernmental Interactions

WLCALGNID is a dependent special district of the City of Plant City, meeting the definition of a dependent district established by s. 189.012, Florida Statutes. The City Commission serves as the Board of Directors for the District, appoints the members of the Advisory Council, and maintains the authority to remove Advisory Council members if necessary. WLCALGNID is also a component unit of the City, as determined by generally accepted accounting principles, meaning the District submits the annual budget adopted by the Advisory Council to the City Commission for final approval and adoption.⁴

The District executed an Indemnity Agreement on April 11, 1994, with the City and the Walden Lake Community Association ("Association") which delegates the responsibility and necessary authorities for executing the District's Safe Neighborhood Improvement Plan to the Association. The Indemnity Agreement releases the District and the City from financial responsibility for the security services provided within the District's service area, while still requiring the City to provide the same municipal services to the District's residents that are provided to all other residents within the City's municipal boundaries.

I.E: Resources for Fiscal Year 2023-2024

The District did not generate revenues; expend funds; hold long-term debt; or own or use vehicles, equipment, and facilities during Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as "FY24"). The City Manager is listed on the Florida Department of Commerce's special district profile for WLCALGNID as the District's registered agent, but did not conduct any activities on behalf of the District during FY24.

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 Plant City has influence over WLCALGNID's finances, the District is considered a component unit of the City for accounting purposes.

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 District did not directly conduct programs and activities during the review period (October 1, 2021, through April 30, 2025). An Indemnity Agreement executed on April 11, 1994, between the District, the City, and the Walden Lake Community Association ("Association") delegated the District's powers and authorities to provide community security services to the Association. Using the District's authorities, the Association operates and maintains security gates, a guardhouse, and cameras at the entranceways to the District's service area, which executes on the Safe Neighborhood Improvement Plan ("Improvement Plan") developed in 1994. The Association operates the security cameras at all times at the entranceways, but the gates remain open between 5:00 a.m. and 10:00 p.m., at which time the gates are operated by the security guard(s) staffing the guardhouse. As part of the Indemnity Agreement, the Association assumes responsibility for all of the capital and operational costs related to executing the Safe Neighborhood Improvement Plan, in addition to the delivery of the programs and activities.

In a written statement, City representatives stated that the Association is solely responsible for implementing the Improvement Plan and because the District's role is supervisory in nature, neither the City nor the District has any affirmative duties or obligations under the Indemnity Agreement.

Analysis of Service Delivery

The services and activities conducted by the Association through the use of the powers and authorities of the District align with the District's statutory purpose, as identified in s. <u>163.502</u>, *Florida Statutes*, as well as the purpose established by City Ordinance No. 3-1993.

By delegating the responsibility for delivering community security services within the District's service area to the Association, the District limits the costs (both financial and time) incurred by both the District and the City. If future evaluations of alternative service delivery models result in a recommendation for the District to assume service delivery responsibilities, the District would need to consider employing its revenue generation authorities through an ad valorem property tax and/or a special assessment. The District would further need to consider its staffing needs to manage and administer its services. By delegating its authorities to the Association, the District reduces the need to collect additional taxes within its service area and to use City personnel for the conduct of District-specific programs and activities.

Comparison to Similar Services/Potential Consolidations

Due to the lack of programs and activities conducted directly by the District, WLCALGNID does not currently overlap services with any other public entities. If the District assumed responsibility for the community security services currently provided by the Association, the District would need to review the services provided by other public entities (such as the Plant City Police Department) within its service area to mitigate delivery of overlapping services.

Analysis of Board of Directors and Advisory Council Meetings

According to written and verbal statements provided by City representatives, the City Commission met once as the District's Board of Directors during the review period. The Board of Directors met in February 2025 to appoint the members of the Advisory Council and approve the District's FY25 budget.

The District did not have an active Advisory Council prior to February 2025. After the appointment of Advisory Council members in February 2025, the Advisory Council set its first meeting for May 7, 2025, which is after the end of the review period (April 30, 2025).

Section <u>189.015</u>, *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' meeting through the City's standard public notice procedure. M&J concluded that the requirements of s. <u>189.015</u>, *Florida Statutes*, were met for meetings noticed and held during the review period.

II.B: Resource Management

Program Staffing

According to written and verbal statements provided by City representatives, the District does not employ any staff and did not use the staff of the City or another entity prior to FY25. Starting in FY25, the City Manager and City Attorney began providing administrative support to the District through the organization of the Advisory Council, initial resolutions, and annual budget. Though the City Manager and City Attorney provide support to the District, WLCALGNID's administration is not a primary function of either role.

Equipment and Facilities

According to written and verbal statements provided by City representatives, the District does not own or rent vehicles, equipment, or facilities, and did not use the vehicles, equipment, or facilities of the City or another entity during the review period. The guardhouse and automatic gates located the entranceways to the District's service area are owned and maintained by the Walden Lake Community Association ("Association").

Current and Historic Revenues and Expenditures

The District did not generate revenues during the review period (October 1, 2021, through April 30, 2025). According to written and verbal statements provided by City representatives, the District has never generated revenues. As a result, the District does not maintain a fund balance.

The District does not expend funds; however, the City pays the Annual Special District State Fee to the Florida Department of Commerce on the District's behalf. The District's FY25 budget allocates \$175 from the City's General Fund to pay the Annual Special District Fee.

The District does not hold any long-term debt.

Association Revenues and Expenditures

While the District does not generate revenues or expend funds, the Association generates revenues and expends funds in order to deliver community security services within the District's service area. The Association collects dues and/or special assessments from property owners. Neither the District not the City has access to or authority over these funds. Table 1 illustrates the costs incurred by the Association for the delivery of community security services from 2021 to 2024.⁵

 Z021
 Z022
 Z023
 Z024

 Guardhouse Expenditures
 \$138,252
 \$149,257
 \$146,304
 \$163,158

Table 1: Community Security Services Expenditures

Source: District-provided Annual Guard Shack Expenses (2020-2024)

Trends and Sustainability

Per City Ordinance No. 3-1993, the District is authorized to generate revenues through an ad valorem tax levy of up to 2.0000 mills or special assessments on real property within its service area. The District is also authorized to apply for and receive a grant from the now-defunct Florida Department of Community Affairs and/or the Florida Department of Legal Affairs. As the District does not directly conduct programs and activities, the lack of revenue during the review period does not affect the District's sustainability. If the District were to assume responsibility of the community security services delivered within its service area, the District would have the means to generate the revenues required to offset the expenditure amounts illustrated in Table 1 currently paid for by the Association.

II.C: Performance Management

Strategic and Other Future Plans

The Walden Lake Community Association ("Association") developed a Safe Neighborhood Improvement Plan ("Improvement Plan") for the District, which was adopted by the City Commission in its role as WLCALGNID Board of Directors in 1994. The community security services provided by the Association are intended to address the security concerns and strategies presented in the Improvement Plan. The Safe Neighborhood Improvement Plan has not been subsequently updated.

⁵ The documentation did not clarify whether the expenditures were per fiscal year or calendar year. The documentation additionally did not provide initial figures for 2025.

While the District does not directly provide services, a current Improvement Plan or similar strategic plan is an important tool that the District can use to ensure the services and activities conducted on WLCALGNID's behalf help achieve the District's purpose. A current Improvement Plan or similar strategic plan can identify the current demographics and security concerns of the service area, providing direction for community safety activities in the community, whether delivered by the District or the Association.

Recommendation: The District should consider periodically amending its Safe Neighborhood Improvement Plan or developing a separate strategic plan to reflect changing demographics of the community, changing land-use patterns within the District's service area, and other non-static data. The strategic plan should build on the District's purpose and vision, and should not simply describe the District's and/or Association's current programs or contracts, but rather reflect the District's long-term and short-term priorities based on the needs of the community.

Goals and Objectives

The Improvement Plan established the following goal and objectives for the provision of services within the District's service area:

• **Primary Goal**: To develop a method of enhancing security to the Walden Lake Community Association Local Government Neighborhood Improvement District by virtue of improving existing public facilities with the intention of the prevention of crime through design. The [included] improvements are intended to re-establish territorial control of [the District's] streets, as well as all public areas within the Walden Lake community, stabilize the individual neighborhoods, and enhance the property values of all residents of Walden Lake by employing a master "defensible space" strategic and tactics.

Objectives:

- Collect data on all types, frequency, severity, and location of criminal activity occurring within the community from surveys and other research techniques.
- Provide an analysis of the crime that occurs within the community, targeting crime related to land use and environmental, and primarily, physical conditions within the community.
- Determine areas within the community where modifications to or closing of, or restriction of access to, certain streets in a manner consistent with the primary goal, is possible and will result in additional security.
- Formulate and maintain short-range and long-range projects, with accompanying plans, to stablish a safe and secure community by initiating the actions deemed most suitable. Potential actions include: Modify existing street patterns, removing or renovation of existing improvements; reconstruction, remodeling, and possible improvement of existing streets and structures; plan future improvements to accomplish or at a minimum, allow for the achievement of the above goal, and the possible addition of new structure or street improvements and facilities to accomplish the above goal.
- Ensure that all proposed improvements or modifications undertaken within the community are consistent with the City of Plant City Comprehensive Plan.

The District webpage, in response to the requirements of s. <u>189.0694</u>, *Florida Statutes*, states that the District's goal is "to follow the Safe Neighborhood Improvement Plan, as prepared by the Walden Lake Community Association, reviewed and approved by the Department of Legal Affairs, and approved by the City Commission. The primary purpose of the plan is to control access to the Walden Lake development through the use of security gates, a guardhouse, security guards, and cameras."

The District has not developed objectives since the approval of the Improvement Plan in 1994. While the District does not directly provide services, updated goals and objectives can help the District determine whether the programs and activities conducted on its behalf address the community's needs and help the District achieve its intended purpose. M&J provides additional analysis of the District's goals and objectives in the following subsections.

Performance Measures and Standards

According to written and verbal statements from City representatives, the District does not track any performance measures and standards. While the District does not directly provide services, performance measures and standards can help the District determine whether the programs and activities conducted on its behalf make progress toward achieving goals and objectives. M&J provides a recommendation related to this finding in the following subsection.

Analysis of Goals, Objectives, and Performance Measures and Standards

The continued provision of community security services on the District's behalf indicates that the community recognizes an ongoing need for the District. Evaluation of the effectiveness of the security services requires updated goals and objectives, as well as performance measures tracked against performance standards. The goals and objectives established by the Improvement Plan contemplate activities not enacted by the Association during the review period (October 1, 2021, through April 30, 2025), such as improvements to roadways and structures. The Association (or the District) not conducting these activities suggests that the community does not have a need for these activities, which has resulted in outdated goals and objectives. Goals and objectives should not be developed in order to merely describe current programs and activities, but instead should provide direction for programs and activities that meet the community's needs as identified in a current Improvement Plan, or similar strategic plan.

Additionally, goals and objectives should contemplate measurable progress in order for the District to evaluate progress made toward meeting the District's purpose. The objectives established in the 1994 Improvement Plan do not provide an opportunity for performance measurement, and instead function more as a combination of goals (which are higher level than objectives) and specific actions or tactics (that can be used to achieve objectives). Without performance measures, and standards to evaluate those measures against, the District limits its ability to demonstrate the progress made toward achieving goals, objectives, and the District's intended purpose.

While the District does not directly provide services, performance management is still important to help determine whether the current method of service delivery continues to meet the community's needs, or whether the District needs to explore alternate methods.

Recommendation: The District should consider writing and then adopting an updated set of goals and objectives that align with the District's statutory purpose, as defined in s. 163.502, *Florida Statutes*, and the Board's vision and priorities as established in the District's Improvement Plan or similar strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of programs and activities.

Recommendation: The District should consider identifying performance measures and standards as part of the development of updated 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. <u>218.32</u>, *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 Plant City, as defined by generally accepted accounting principles, WLCALGNID is included in the City's Annual Financial Report.⁶

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. <u>218.39</u>, *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 Plant City, WLCALGNID is included in the City's annual financial audit.

According to the Florida Department of Financial Services' online database, the City submitted the FY22, FY23, and FY24 audit reports, with the District's information included, within the compliance timeframe. The City has until June 30, 2026, to submit the FY25 audit report, with the District's information included.

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

⁶ 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 Plant City has influence over WLCALGNID's finances, the District is considered a component unit of the City for accounting purposes.

Section 218.39(3)(c), Florida Statutes, and s. 10.554(1)(i)(7), Rules of the Auditor General, require a local governmental entity that is including a dependent special district in its Annual Financial Report and financial audit report to separately include and specify in the Annual Financial Report and financial audit report a series of data elements identified in ss. 218.32(1)(e)2.-5., Florida Statutes. The City included the required data elements for WLCALGNID in the City's Annual Financial Report for all three completed fiscal years in the review period (October 1, 2021, through April 30, 2025). The City introduced an exhibit to its financial audit report for FY24 that separately presented the required data elements for WLCALGNID. Though the City did not include the exhibit in the FY22 and FY23 financial audit reports, M&J does not have a recommendation related to this finding, as the City has already addressed the non-inclusion of the data elements.

Performance Reviews and District Performance Feedback

According to written and verbal statements from City representatives, the District was not included in any performance reviews during the review period. The written and verbal statements additionally stated that though the District's authority is used for the conduct of programs and activities, the District does not collect performance feedback from District residents and stakeholders.

Recommendation: The District could 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 could consider using the findings from the review of feedback to coordinate a refinement of service delivery by the Walden Lake Community Association or identify alternative methods of delivery of the community security services provided through the District's powers and authorities.

Website Compliance and Information Accessibility

Sections 189.069 and 189.0694, Florida Statutes, establish website maintenance and minimum content requirements for special districts. M&J reviewed the District's webpage on the City's website for compliance with these sections. While the webpage provides some of the required information, the District can improve its compliance with statutory requirements by including additional information, including a link to or the text of the District's creation ordinance; the primary contact information for the District; and a description of the District's boundaries and service area.

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 2 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 2: Recommendations

Associated Considerations Recommendation Text The District should consider periodically Potential Benefits: By periodically amending its Safe Neighborhood Improvement amending its Safe Neighborhood Plan or developing a separate strategic plan to Improvement Plan, or by developing a new reflect changing demographics of the strategic plan, the District can ensure its community, changing land-use patterns within goals, objectives, and strategic actions the District's service area, and other non-static continually align with the community's data. The strategic plan should build on the needs and current state, including District's purpose and vision, and should not changes in land use over time. simply describe the District's and/or Walden Potential Adverse Consequences: None Community Association's current programs or Costs: The District could incur costs if a contracts, but rather reflect the District's longthird-party vendor is contracted to assist term and short-term priorities based on the with the strategic planning process. needs of the community. Statutory Considerations: The District should ensure that the identified strategies align with the District's statutory purpose and authorities described in ss. 163.502 and 163.514, Florida Statutes, as well as the purpose and authorities established by City Ordinance No. 3-1993. The District should consider writing and then Potential Benefits: By adopting an adopting an updated set of goals and updated set of goals and objectives, the objectives that align with the District's District can better develop specific statutory purpose, as defined in s. 163.502, actions to take to address the Florida Statutes, and the Board's vision and community's needs, as described in the priorities as established in the District's Safe strategic plan. Neighborhood Improvement Plan or similar Potential Adverse Consequences: None strategic plan. The goals and objectives should Costs: The District could incur costs if a contemplate measurable progress, capturing third party is utilized in the development of the results of the District's efforts and ensuring the goals and objectives. a consistent direction forward for the District's Statutory Considerations: The District future prioritization of programs and activities. 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,

Florida Statutes, as well as the purpose and authorities established by City

Ordinance No. 3-1993.

Recommendation Text

The District should consider identifying performance measures and standards as part of the development of updated 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.

Associated Considerations

- Potential Benefits: By establishing performance measures and standards, the District can measure program successes and assist in creating more education decisions regarding future programming. Performance measures and standards can also help improve the transparency of District operations.
- Potential Adverse Consequences: None
- Costs: The District could incur time and financial costs related to data gathering or systems necessary for monitoring the District's performance.
- Statutory Considerations: Performance measures and standards should be developed in alignment with the District's statutory purpose and authorities described in ss. 163.502 and 163.514, Florida Statutes, as well as the purpose and authorities established by City Ordinance No. 3-1993.

The District could 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 could consider using the findings from the review of feedback to coordinate a refinement of service delivery by the Walden Lake Community Association or identify alternative methods of delivery of the community security services provided through the District's powers and authorities.

- Potential Benefits: By implementing a system to collect feedback from residents and other stakeholders, the District will establish for itself, and for the Walden Lake Community Association, an additional source of information to use in evaluating the performance of 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

Recommendation Text Associated Considerations The District should consider coordinating with Potential Benefits: By including all the City to enhance the District's webpage on statutorily required information on and the City's website by including the information regularly reviewing the information on the required for special district web presence by District's webpage, the District can ss. <u>189.069</u> and <u>189.0694</u>, Florida Statutes. 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. <u>189.069</u> and

189.0694, Florida Statutes.

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.

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- Attorneys At Law

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July 25, 2025

Via Electronic Mail ONLY

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

[Via Electronic Mail to: gsweeney@mjcpa.com; djahosky@mjcpa.com]

Re: Walden Lake Community Association Local Government Neighborhood Improvement District; District Response to External Performance Review Report Findings

Dear Mr. Sweeney:

As you are aware, this firm serves as special counsel to the Walden Lake Community Association Local Government Neighborhood Improvement District (the "District") for purposes of the Performance Review being conducted by your office. We appreciate your thorough examination and the valuable insights provided in your Performance Review Report (the "Report"). The District wishes to respond as follows:

Recommendation 1: "The District should consider periodically amending its Safe Neighborhood Improvement Plan or developing a separate strategic plan to reflect changing demographics of the community, changing land-use patterns within the District's service area, and other non-static data. The Strategic plan should build on the District purpose and vision, and should not simply describe the District's and/or Walden Lake Community Association's current programs or contracts, but rather reflect the District's long-term and short-term priorities based on the needs of the community."

District's Response: The District will discuss the possibility of coordinating an updated strategic plan relating to current programs, issues, and needs of the community.

Recommendation 2: "The District should consider writing and then adopting an updated set of goals and objectives that align with the District's statutory purpose, as defined in s. 163.502, Florida Statutes, and the Board's vision and priorities as established in the District's Safe Neighborhood Improvement Plan or similar strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of programs and activities."

District's Response: The District will discuss the possibility of preparing an updated set of goals and objectives for the community.

Recommendation 3: "The District should consider identifying performance measures and standards as part of the development of updated 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."

District's Response: The District will discuss the possibility of preparing quantifiable ways in which to measure its success in meeting updated goals and objectives.

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 could consider using the findings from the review of feedback to coordinate a refinement of service delivery by the Walden Lake Community Association or identify methods of delivery of the community security services provided through the District's powers and authorities."

District's Response: The District will discuss the possibility of implementing a system to collect feedback from residents and other stakeholders through the District's website to allow for ongoing feedback and issue resolution.

Recommendation 5: "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."

District's Response: The District will discuss the possibility of enhancing its website on the City's website.

Thank you for your collaboration and support during the performance review process.

Best Wishes,

Kathryn C. Hopkinson, Esq.

Cc: Kenneth Buchman, City Attorney (via email)
Bill McDaniel, City Manager (via email)