

West Atlantic Avenue 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 for each district and the purpose for which each district was created. Through fieldwork and analysis of available documentation, M&J reached findings related to each district’s programs and activities, resource management, and performance management, as well as recommendations for remedying adverse findings.

The West Atlantic Avenue Neighborhood Improvement District (“District”) is a dependent special district of the City of Delray Beach (“City”), located in the West Atlantic neighborhoods. Through an interview with the City’s Neighborhood and Community Services Department Director and a review of publicly available documentation, Mauldin & Jenkins reached the following overall findings for the District:

- The City of Delray Beach created the West Atlantic Avenue Neighborhood Improvement District on October 25, 1988, for the purpose of apply for grant funding for planning purposes.
- The District did not generate revenues, expend funds, own or use resources, or conduct programs and activities during the review period (October 1, 2021, through April 30, 2025). The City Commission did not meet as the District’s Board of Directors during the review period.
- The City maintains the District’s active status with the Florida Department of Commerce in order to use the District’s revenue generation authority in the event the Florida Legislature limits community redevelopment agencies’ spending authorities.

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 West Atlantic Avenue Neighborhood Improvement District (“WAANID” or “District”), a dependent district of the City of Delray Beach (“Delray Beach” 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 Nos. 130-88 and 131-88, which created the District (as discussed in section I.B: Creation and Governance of this report), established a purpose for the District identical to s. [163.502](#), *Florida Statutes*.

The Delray Beach Community Redevelopment Agency’s West Atlantic Master Plan indicates that the District was created to apply for grant funding for planning purposes and that the City should maintain the District to use the District’s revenue generation authority in the event the Florida Legislature limits community redevelopment agencies’ spending authorities.

Service Area

The District is located in the City of Delray Beach and encompasses approximately 236 acres. Figure 1 is a map of the District’s service area.¹

¹ According to the Florida Department of Commerce’s special district profile for WAANID, the District’s registered address is 100 Northwest First Avenue, Delray Beach, Florida 33444.

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West Atlantic Avenue Neighborhood Improvement District

District Characteristics

The District is primarily residential with sections of the District's service area dedicated to commercial, institutional, recreational, and governmental properties. Table 1 categorizes the properties located in WAANID's service area. The number of properties is approximate, based on the most recent information available from the Palm Beach County Property Appraiser's office.

Table 1: WAANID Categorized Properties

Land Use Category	Property Type	No. of Properties ²
Residential	Single-family Residences	453
	Townhomes	123
	Multi-family Residences (< 10 units)	117
	Multi-family Residences (10 or more units)	9
	Common Areas	2
	Vacant Properties ³	101
Commercial	Retail	15
	Office Buildings	16
	Mixed-use Properties	27
	Restaurants	8
	Medical Offices	2
	Vacant Properties ⁴	62
Institutional	Private Schools	1
	Religious Properties	33
Recreational	Government-owned Forests and Parks	4
	Hotels	1
Governmental	City-owned Properties ⁵	72

Source: Palm Beach County Property Appraiser's online property database

I.B: Creation and Governance

The City of Delray Beach created the District on October 25, 1988, through City Ordinance Nos. 130-88 and 131-88, which are codified as ss. [8.3.1](#) through [8.3.9](#), *City of Delray Beach Code of Ordinances*.⁶ The District was organized as a local government neighborhood improvement district under s. [163.506](#), *Florida Statutes*. The codes were amended by City Ordinance 23-20 (September 10, 2020).⁷

² The figures presented in this subsection are plots of land categorized by land use and may not represent the exact count of buildings and facilities.

³ Residential vacant properties include both developed and undeveloped lots.

⁴ Commercial vacant properties include parking facilities for other commercial properties.

⁵ City-owned properties include municipal department buildings and undeveloped lots.

⁶ Ordinance Nos. 130-88 and 131-88 are not available online. The Florida Department of Commerce's special district profile for WAANID identifies the ordinances as the District's creation documents.

⁷ Ordinance No. 23-20 is not available online. The *City of Delray Beach Code of Ordinances* identifies the section amended as the authority to apply for and receive grants. The section (s. [8.3.5](#), *City of Delray Beach Code of Ordinances*) was amended to change the agency from which the District is authorized to apply for and receive. The amended section authorizes the District to apply for and receive a planning grant from the Florida Department of Economic Opportunity (now the Florida Department of Commerce).

According to s. [8.3.8](#), *City of Delray Beach Code of Ordinances*, the Delray Beach City Commission is designated as the District’s Board of Directors. In an interview with M&J, the Director of the City’s Neighborhood and Community Services Department stated that the City Commission did not meet as the District’s Board of Directors during the review period (October 1, 2021, through April 30, 2025). As of April 30, 2025, all five Director positions were filled. Figure 2 shows the terms of the District’s Directors during the review period.

Figure 2: WAANID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ⁸
Chair	Shelley Petrolia										Tom Carney				
1	Adam Frankel										Tom Market				
2	Juli Casale						Rob Long								
3	Ryan Boylston										Juli Casale				
4	Shirley E. Johnson						Angela Burns								

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

Source: *City of Delray Beach website, Palm Beach County Supervisor of Elections official election results*

Section [8.3.9](#), *City of Delray Beach Code of Ordinances*, authorizes the establishment of an Advisory Board, though there was not an active Advisory Board in place during the review period.

I.C: Programs and Activities

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

I.D: Intergovernmental Interactions

WAANID is a dependent special district of Delray Beach, 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, though the City’s Neighborhood and Community Services Department Director stated that the City Commission did not meet as the Board of Directors during the review period (October 1, 2021, through April 30, 2025). Due to a lack of activities, the District provided no services and did not interact with other governments during the review period.

I.E: Resources for Fiscal Year 2023-2024

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

⁸ FY25 Q3 through April 30, 2025

II. Findings

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

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

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

Analysis of Service Delivery

M&J is only able to provide limited analysis and findings related to the District's service delivery as the District did not conduct programs or activities during the review period. The Delray Beach Community Redevelopment Agency's West Atlantic Master Plan suggests that the City should maintain the District in order to use the District's revenue generation authority in the event the Florida Legislature limits community redevelopment agencies' spending authorities.

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

Comparison to Similar Services/Potential Consolidations

Due to the lack of programs and activities conducted by the District, WAANID does not currently overlap services with any other public entities. If the District introduces programs and activities, it should review the services provided by other public entities (such as Delray Beach Community Redevelopment Agency) within its service area to mitigate delivery of overlapping services.

Analysis of Board of Directors Meetings

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that the City Commission did not meet as the District's Board of Directors during the review period. M&J's review of City Commission meeting minutes within the timeframe confirm this statement.

II.B: Resource Management

Program Staffing

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that the District does not employ any staff and did not use the staff of the City or another entity during the review period (October 1, 2021, through April 30, 2025). The previous Neighborhood and Community Services Director is listed on the Florida Department of Commerce's special district profile for WAANID as the District's registered agent, but did not conduct activities on behalf of the District during the review period.

Equipment and Facilities

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that 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.

Current and Historic Revenues and Expenditures

The District did not generate revenues during the review period. In an interview with M&J, the City's Neighborhood and Community Services Department Director asserted that the District has never generated revenues. As a result, the District does not maintain a fund balance.

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

The District does not hold any long-term debt.

Trends and Sustainability

Per ss. [8.3.5](#) through [8.3.7](#), *City of Delray Beach Code of Ordinances*, the District is authorized to generate revenues through an ad valorem tax levy of up to 2.0000 mills or special assessments on real and personal property within its service area. The District is also authorized to apply for and receive a grant from the Florida Department of Economic Opportunities (now the Florida Department of Commerce). During the review period, the District did not levy an ad valorem tax, collect a non-ad valorem special assessment, or receive state grants. As the District does not currently conduct programs or activities, the lack of revenue during the review period does not affect the District's sustainability. If the District were to implement programs or activities, it has means to generate revenues.

II.C: Performance Management

Strategic and Other Future Plans

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that the District does not have a strategic plan. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop a strategic plan that builds on the District's statutory purpose and the purpose established by the creation ordinance in order to manage its activities.

The District is briefly managed in the Delray Beach Community Redevelopment Agency's ("CRA") West Atlantic Master Plan, which serves as the strategic plan for development in the District's service area and the surrounding neighborhoods. The West Atlantic Master Plan suggests that the City should maintain the District in order to use the District's revenue generation authority in the event the Florida Legislature limits community redevelopment agencies' spending authorities.

Goals and Objectives

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that the District does not have goals and objectives. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop goals and objectives as part of the creation of a strategic plan in order to manage its activities.

Performance Measures and Standards

In an interview with M&J, the City's Neighborhood and Community Services Department Director stated that the District does not have performance measures and standards. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop performance measures and standards that allow the District to evaluate progress toward achieving the goals and objectives developed as part of the creation of a strategic plan.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have programs and activities, goals and objectives, or performance measures and standards for M&J to analyze. As previously stated in the preceding subsections, if the District decides to initiate programs, it will need to develop a strategic plan, goals and objectives, and performance measures and standards that provide direction for its activities and align the programs with the purposes established for the District in City Ordinance Nos. 130-88 and 131-88 and s. [163.502](#), *Florida Statutes*.

Annual Financial Reports and Audits

The City is required per s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of the City's fiscal year (September 30). As a component unit of Delray Beach, as defined by generally accepted accounting principles, WAANID is included in the City's Annual Financial Report.⁹

According to the Florida Department of Financial Services' online database, the City submitted the FY22 Annual Financial Report, with the District's information included, 10 days after the compliance deadline. The City submitted the FY23 and FY24 Annual Financial Reports within the compliance timeframe. M&J does not believe a recommendation is warranted for the late delivery of the FY22 Annual Financial Report, as the City appears to have addressed the issue.

⁹ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible. Because the City has influence over the WAANID's finances, the District is considered a component unit of the Town for accounting purposes.

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

The City is required per s. [218.39](#), *Florida Statutes*, to engage an independent certified public accountant to conduct an annual financial audit and submit the audit report to the Florida Department of Financial Services and Florida Auditor General within nine months of the end of the City's fiscal year. As a component unit of Delray Beach, WAANID should be included in the City's annual financial audit.

According to the Florida Department of Financial Services' online database, the City submitted the FY22 audit report three days after the compliance deadline. The FY23 and FY24 audit reports were submitted within the compliance timeframe. M&J does not believe a recommendation is warranted for the late delivery of the FY22 audit report, as the City appears to have addressed the issue.

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

Section [218.39\(3\)\(c\)](#), *Florida Statutes*, and s. [10.554\(1\)\(i\)\(7\)](#), *Rules of the Auditor General*, require a local governmental entity that is including a dependent special district in its Annual Financial Report and financial audit report to separately include and specify in the Annual Financial Report and financial audit report a series of data elements identified in ss. [218.32\(1\)\(e\)2.-5.](#), *Florida Statutes*. While City of Delray Beach included the required data elements for WAANID in the City's Annual Financial Report, the City did not include the data elements in its FY22, FY23, or FY24 financial audit report.

The FY22, FY23, and FY24 audit reports included a repeat finding that could potentially affect future finances and operations of the District, if it begins to generate revenues:

- An accurate time and attendance system should be in place, and controls should be in place to automate the payroll process and provide a proper audit trail

As the District does not generate revenues or expend funds, and City operations that did not directly impact the District during the review period (October 1, 2021, through April 30, 2025) were outside the scope of this performance review, M&J does not have a recommendation related to the City's audit report findings. If the District begins to generate revenues and expend funds, the City will need to consider how its business processes could impact District operations and finances.

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

Performance Reviews and District Performance Feedback

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

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the City's website for information on the District, but was unable to identify a web presence for the District.

Recommendation: The District should consider coordinating with the City to establish a webpage on the City's website that meets the special district web presence and minimum information requirements established 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

Recommendation Text	Associated Considerations
The City should consider reviewing the need for the District based on the statutory purpose and authorities granted to neighborhood improvement districts, and the needs of the community served by the District. Based on the results of this review, the City should consider if the community would be best served by the District remaining in its current form, by an introduction of District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved.	<ul style="list-style-type: none"> • Potential Benefits: By reviewing the need for the District, the City can be best situated to determine (a) whether the District is meeting the needs of the community and (b) how the District should be organized and conduct programs and activities moving forward. • Potential Adverse Consequences: None • Costs: The City could incur costs if a third-party vendor is contracted to assist with the review. • Statutory Considerations: The City should ensure that the District is evaluated in relation to its statutory purpose and authorities, as described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by the City ordinance that created the District.
The City should consider including an exhibit to its financial audit report that specifies the data elements required by s. 218.39(3)(c) , <i>Florida Statutes</i> , and s. 10.554(1)(i)(7) , <i>Rules of the Auditor General</i> , to be reported for dependent special districts.	<ul style="list-style-type: none"> • Potential Benefits: By reporting on specific data elements, such as employee and nonemployee compensation, construction projects with a total cost of at least \$65,000, and a budget variance report, the City can ensure that it is promoting fiscal transparency and provide timely insight into the District’s programs, activities, and operations. • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: The City is required to include in its financial audit report certain data elements to be reported separately for dependent special districts, per the requirements of s. 218.39, <i>Florida Statutes</i>, and s. 10.554, <i>Rules of the Auditor General</i>. Including an exhibit in its Audited Financial Statements and Independent Auditor’s Report will allow the City to adhere to these requirements.

Recommendation Text	Associated Considerations
<p>The District should consider coordinating with the City to establish a webpage on the City’s website that meets the special district web presence and minimum information requirements established by ss. 189.069 and 189.0694, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By developing a web presence, including all statutorily required information on that website/webpage, and regularly reviewing the information on that website/webpage, the District can improve its transparency and public access to information. • Potential Adverse Consequences: None • Costs: The District may incur costs if it contracts a webmaster or similar service. • Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. 189.069 and 189.0694, <i>Florida Statutes</i>.

IV. District Response

Each neighborhood improvement district under review by M&J and its local governing authority were provided the opportunity to submit a response letter for inclusion in the final published report. The response letter received is provided on the following pages.

CITY OF DELRAY BEACH



100 N.W. 1st AVENUE

• DELRAY BEACH, FLORIDA 33444

• 561-243-7000



July 25, 2025

Mr. Graham Sweeney
Mauldin & Jenkins
Manager, Government Advisory
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

RE: West Atlantic Avenue Neighborhood Improvement District,
Delray Beach, Florida

Dear Mr. Sweeney:

Thank you for conducting a performance review of the City of Delray Beach West Atlantic Avenue Neighborhood Improvement District and providing a thorough analysis with recommendations for consideration by our city leadership.

As noted in the report, the West Atlantic Avenue Neighborhood Improvement District was established on October 25, 1988, for the purpose of applying for grant funding for planning purposes. During the review period between October 2021 – April 2025, the district did not generate revenues, expend funds, own or use resources or conduct programs and activities. However, the city maintains an active status with the Florida Department of Commerce in order to utilize the revenue generation authority in case the Florida Legislature restricts community redevelopment agencies' spending authority.

The city is currently conducting a review of the feasibility and purpose of the district. This evaluation will help determine whether to continue the district, and if so, create a strategic plan moving forward as recommended. The review process will involve community engagement and input with recommendations for legislative action. It is expected that the review process and legislative action will be completed within 60-120 days.

Should you have any questions or concerns, please feel free to contact me at your earliest convenience at pryorj@mydelraybeach.com.

Again, thank you for your review and assistance in this process.

Very truly yours,



Jeri Pryor, BPM, MS
Director, Neighborhood and Community Services
JP:mal

cc: Terrence Moore, ICMA-CM, City Manager
Jeff Oris, CEcD, Assistant. City Manager
Henry Dachowitz, CPA, MBA, Chief Financial Officer