

Steeplechase 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 Steeplechase Neighborhood Improvement District (“District”) comprises the Steeplechase neighborhood, located in the City of Palm Beach Gardens (“City”). Through written and verbal statements provided by the District’s Secretary/Treasurer, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of Palm Beach Gardens established the Steeplechase Neighborhood Improvement District on July 6, 1989. The District was created as a property owners’ association neighborhood improvement district, which authorized the City to transfer ownership of the roadways within the District’s service area to the District and authorized the District to privatize the roads. The District continues to exist in order to maintain ownership of the roadways and allow the Steeplechase Property Owners’ Association to install gates and employ security guards at the entranceways to the District.
- The District’s only activity during the review period (October 1, 2021, through April 30, 2025) was a 2023 meeting of the Board of Directors to approve an agreement with Palm Beach County (“County”) allowing the County to operate on District property while conducting roadwork on an adjoining right-of-way.
- During the review period, the District did not generate revenues, expend funds, own or use resources, or conduct programs and activities, with the exception of the 2023 Board of Directors meeting, during the review period.

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 Steeplechase Neighborhood Improvement District (“SNID” or “District”), a dependent district of the City of Palm Beach Gardens (“Palm Beach Gardens” 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. [17, 1989](#), 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 one established by s. [163.502](#), *Florida Statutes*.

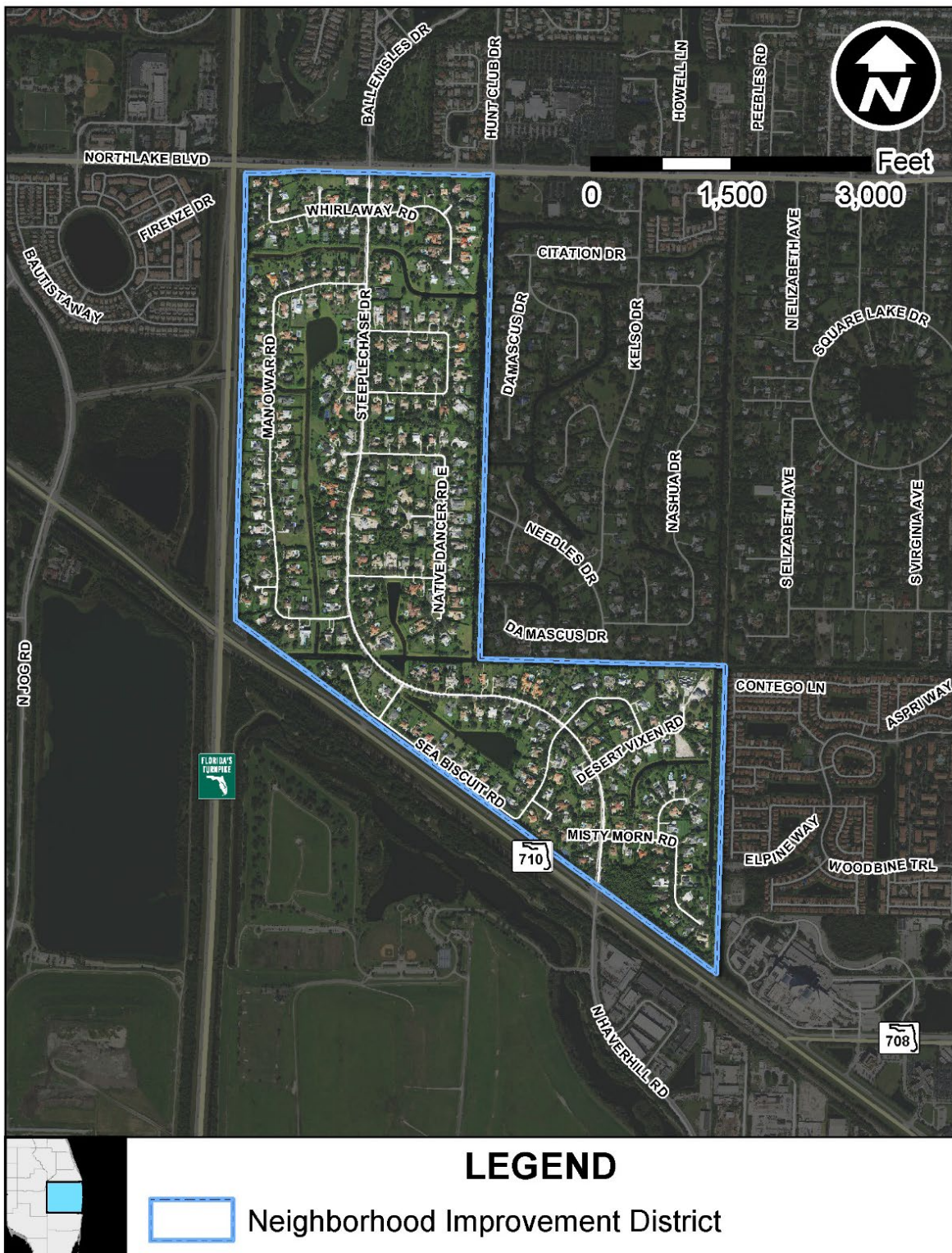
According to written and verbal statements provided by the District’s Secretary/Treasurer, the District was created to privatize the roads within the Steeplechase neighborhood, allowing the Steeplechase Property Owners’ Association (“SPOA”) to gate the roads, per the authorities granted by s. [163.508](#), *Florida Statutes*.

Service Area

The District is located in Palm Beach Gardens and encompasses approximately 494 acres. The District’s service area is congruent to the Steeplechase neighborhood. 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 SNID, the District’s registered address is 4440 PGA Boulevard, Suite 308, Palm Beach Gardens, Florida 33410.

Figure 1: SNID Service Area



Source: Ordinance No. 17, 1989

District Characteristics

The District is entirely residential, comprising 324 platted single-family residential lots (including both undeveloped plots and plots undergoing development), as well as roads, canals, and common elements.

I.B: Creation and Governance

The City of Palm Beach Gardens created the Steeplechase Neighborhood Improvement District on July 6, 1989, through City Ordinance No. [17, 1989](#). The District was organized as a property owners' association neighborhood improvement district under s. [163.508, Florida Statutes](#). Palm Beach Gardens safe neighborhood districts in general are governed by ss. [58-31](#) and [58-32, Code of Ordinances, City of Palm Beach Gardens, Florida](#). The City has not codified any regulations specifically governing SNID.

The officers of the Steeplechase Property Owners' Association serve 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).

Figure 2: SNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ²
1	Tom Sassos														
2	Casey Knoll													James Rapp	
3	Amir Kanel														
4	Alan Kessman			David Moore										Martin Walsh	
5	K.E.N.	Mark Raymond													

Key: K.E.N. is K. Edward Naugle.

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

Source: Steeplechase Property Owners' Association

I.C: Programs and Activities

According to written and verbal statements provided by the District's Secretary/Treasurer, the District does not conduct regular activities and exists solely to own and privatize the roads within the Steeplechase neighborhood. The only activity conducted by the District during the review period (October 1, 2021, through April 30, 2025) was a Board of Directors meeting conducted on November 30, 2023, for the purpose of approving an agreement with Palm Beach County ("County") to allow the County to operate on SNID property while performing driveway modifications on an adjacent County thoroughfare.

² FY25 Q3 through April 30, 2025

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).

Palm Beach Gardens

SNID is a special district located within Palm Beach Gardens. City Ordinance No. [17, 1989](#) did not establish governance or oversight authorities for Palm Beach Gardens in relation to the District. The City does not classify SNID as a component unit, as determined by generally accepted accounting principles, and does not report on the District in the City's annual audit report.³ The District submits an Annual Financial Report independently of the City.

Palm Beach County

The District's Board of Directors met on November 30, 2023, to approve a Right to Enter and Restore agreement with Palm Beach County ("County") that allows the County to operate on District property while performing driveway modifications on a County thoroughfare adjacent to the roads owned by the District. In an interview with M&J, the District's Secretary/Treasurer stated that the County provides occasional updates regarding roadwork adjacent to the District's service area which will affect District residents' access to the District.

I.E: Resources for Fiscal Year 2023-2024

The District did not generate revenues; expend funds; hold long-term debt; employ staff or use another entity's staff; 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 District owned the approximately 34,000 feet of roadway and adjoining rights-of-way located within its service area.

³ 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 Palm Beach Gardens does not have influence over SNID's finances, the District is not 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's primary purpose is to own and privatize the roads within the Steeplechase neighborhood, which allows for the Steeplechase Property Owners' Association ("SPOA" or "Association") to gate and use security equipment at the entrances to the District's service area. SPOA owns the guard booths and associated security equipment, and funds all provision of security services within the District.

In 2023, the District requested that Palm Beach County ("County") make a driveway modification at one of the entranceways to the District's service area to improve the flow of traffic. The District's Board of Directors met on November 30, 2023, to approve a Right to Enter and Restore agreement with the County, permitting the County to enter and perform the modifications on District-owned property.

Analysis of Service Delivery

The District's request for and approval of driveway modifications performed by the County aligns with its statutory purpose, and specific purpose according to City Ordinance No. [17, 1989](#), "to improve or redirect automobile traffic and provide pedestrian safety."

The District was established to take ownership of and privatize the roadways within its service area, and does not conduct regular programs and activities or exercise any authorities granted to it through [ch. 163, part IV, Florida Statutes](#), and City Ordinance No. [17, 1989](#). As such, alternative methods of providing services or revisions of the District's administration would not change the efficiency, effectiveness, or economical operation of the District.

Comparison to Similar Services/Potential Consolidations

The District's establishment privatized the roadways within its service area and prohibited public streets or public thoroughfares, per City Ordinance No. [17, 1989](#). At the time of the District's creation, the formation of a unit of government (*i.e.*, a special district) may have been viewed as the most effective means to privatize the roads. A review of neighboring subdivisions indicates that various homeowners' associations and property owners' associations privately own the roadways within their respective subdivisions. A transfer of ownership of the District's roads to SPOA would require an amendment of the Association's declaration of covenants, as approved by 75% of the neighborhood's residents, as well as the development of legal agreements and transfer of deeds from the District to SPOA (and potentially an agreement between the City and SPOA) after a series of

required public meetings, public notices, and resolution approvals. Due to the length and legal requirements of the process, a transfer of ownership would likely not be efficient.

While a potential exchange of ownership of the District's roads to SPOA would not meaningfully change service delivery, and could require an extended legal process to approve and execute the transfer, M&J does present a recommendation to consider reviewing the need for the District as an opportunity for consolidation of services. M&J presents the following recommendation while acknowledging that s. [163.508\(4\)](#), *Florida Statutes*, and City Ordinance No. [17,1989](#) state that the District "shall continue in perpetuity as long as [SPOA] exists under the applicable laws of the State."

Recommendation: The City could 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 could consider if the community would be best served by SNID remaining in its current form, by an introduction of regular District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved and ownership of its roadways transferred to SPOA.

Analysis of Board of Directors Meetings

The Board of Directors met once during the review period (October 1, 2021, through April 30, 2025).

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 provided notice of its single Board of Directors meeting through an advertisement in the Palm Beach Post – a newspaper that serves the District's service area. M&J's review concluded that the District notice met the requirements of the version of s. [189.015](#), *Florida Statutes*, in effect at the time of each meeting date and applicable notice period.

II.B: Resource Management

Program Staffing

According to written and verbal statements provided by the District's Secretary/Treasurer, 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).

Equipment and Facilities

According to written and verbal statements provided by the District's Secretary/Treasurer, 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 District owns approximately 34,000 feet of roadway and adjoining rights-of-way located within its service area. Maintenance of the roads, as well as the guardhouses and security equipment located at the entranceways of the District, is paid for by the Steeplechase Property Owners' Association ("SPOA").

Current and Historic Revenues and Expenditures

The District did not generate revenues during the review period. According to written and verbal statements provided by the District's Secretary/Treasurer, the District has never generated revenues. As a result, the District does not maintain a fund balance.

The District does not expend funds. The programs and services provided within the District are paid for by SPOA, including the Annual Special District State Fee paid to the Florida Department of Commerce on the District's behalf.

The District does not hold any long-term debt.

Trends and Sustainability

Neither City Ordinance No. [17, 1989](#), nor ss. [163.508](#) and [163.514](#), *Florida Statutes*, grant the District authority to generate funds, except to apply for and receive a matching grant from the "State's Safe Neighborhoods Program" to prepare the safe neighborhood improvement plan during the District's first year of existence.⁴ As such, if the District were to implement programs and activities, the relevant sections of the *Florida Statutes* and City Ordinance No. [17, 1989](#) would need to be amended before the District could generate revenues.

Section [163.508](#), *Florida Statutes*, does authorize SPOA to make and collect assessments against the properties within the District's service area, which funds the programs and services conducted within the District.

As the District does not conduct any of the programs and services within its service area, the lack of revenue during the review period does not affect the District's sustainability.

II.C: Performance Management

Strategic and Other Future Plans

According to written and verbal statements provided by the District's Secretary/Treasurer, 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.

⁴ Section [163.508](#), *Florida Statutes*, does not explicitly identify what program is referred to as the "State's Safe Neighborhoods Program," but based on the source of funding for other jurisdictions local safe neighborhoods programs, the statute most likely refers to Project Safe Neighborhoods ("PSN"). PSN is a nationwide program that facilitates collaboration between Federal, State, Tribal, and local law enforcement agencies, prosecutors, community leaders, and other stakeholders in order to improve safety within the nation's neighborhoods. PSN is administered by the U.S. Department of Justice, with the three U.S. Attorneys' Offices in Florida providing localized programs and technical assistance to communities. PSN has periodically offered grants to local communities for assistance implementing safe neighborhood programs.

Goals and Objectives

According to written and verbal statements provided by the District's Secretary/Treasurer, 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

According to written and verbal statements provided by the District's Secretary/Treasurer, 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 No. [17,1989](#) and s. [163.502](#), *Florida Statutes*.

Annual Financial Reports and Audits

The District 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 District's fiscal year (September 30). Because the District is legally separate from the City, the City does not appoint any members of the District's Board of Directors, and the City does not have any influence over the District's finances, SNID is not considered a component unit of Palm Beach Gardens, as notated on the City's Annual Financial Reports. As a non-component unit, the District submits a separate Annual Financial Report from that of the City.

According to the Florida Department of Financial Services' online database, the District submitted the FY22, FY23, and FY24 Annual Financial Reports within the compliance timeframe. The District has until June 30, 2026, to submit the FY25 Annual Financial Report.

The District does not meet the thresholds for revenues or the total of expenses and expenditures that are established by s. [218.39](#), *Florida Statutes*, to necessitate an annual financial audit. As the District is not a component unit of Palm Beach Gardens, even though it is designated a dependent special district of the City by the Florida Department of Commerce, the District is not included in the City's annual audit reports.

Performance Reviews and District Performance Feedback

According to written and verbal statements provided by the District's Secretary/Treasurer, the District has not had any performance reviews conducted and does not collect performance feedback from District residents and stakeholders. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it should consider developing a system for the collection of feedback to help refine the District's service delivery methods.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the District's webpage on the City's website for compliance with these sections. 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 and the name, address, and e-mail address for each member of the District's Board of Directors.

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

Table 1: Recommendations

Recommendation Text	Associated Considerations
The City could 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 could consider if the community would be best served by SNID remaining in its current form, by an introduction of regular District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved and ownership of its roadways transferred to SPOA.	<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 District should consider coordinating with the City to enhance the District's webpage on the City's website by including the information required for special district web presence by ss. 189.069 and 189.0694 , <i>Florida Statutes</i> .	<ul style="list-style-type: none"> • Potential Benefits: By including all statutorily required information on and regularly reviewing the information on the District's webpage, the District can improve its transparency and public access to information. • Potential Adverse Consequences: None • Costs: The District may incur costs if it contracts a webmaster or similar service. • Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. 189.069 and 189.0694, <i>Florida Statutes</i>.

IV. District Response

Each neighborhood improvement district under review by M&J and its local governing authority were provided the opportunity to submit a response letter for inclusion in the final published report. M&J was not provided with a response letter for inclusion in the final report.