

Windermere/Tree Gardens Safe 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 Windermere/Tree Gardens Safe Neighborhood Improvement District (“District”) is a dependent special district of the City of Lauderhill (“City”), located along the City’s eastern border. Through an interview with City staff who administer the District’s programs and activities, and a review of District-provided and publicly available documentation, M&J reached the following overall findings for the District:

- The City of Lauderhill Mayor and City Commission created the Windermere/Tree Gardens Safe Neighborhood Improvement District on April 13, 2009, for the purpose of “crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts.”
- The District is governed by a Board of Directors (comprised of the Lauderhill Mayor and City Commission) with support from an Advisory Council (comprised of representatives of the local property owners’ associations and private property management companies that operate in the District’s service area). The Advisory Council and Board of Directors meet on an as-needed basis to conduct business.
- The District provides services related to neighborhood security and infrastructure improvement and maintenance within its service area, delivered by City staff and third-party vendors. The scope of these offerings does not appear to fully align with the District’s intended purpose to provide crime prevention.
- The District generates annual revenues through the levy of an ad-valorem property tax and the collection of a special assessment on parcels in the service area.
- The District does not have staff dedicated to administering its programs and activities. The City’s Interim Public Relations and Cultural Affairs Director serves as a District liaison and assists with the coordination of programs and activities, which are in part conducted by various City departments and functions. The District maintains a contract for outside legal counsel.
- The District’s activities are not guided by a strategic plan, goals and objectives, or performance measures and standards.

I. Background

Pursuant to s. [189.0695\(3\)\(c\)](#), *Florida Statutes*, the Florida Legislature’s Office of Program Policy Analysis and Government Accountability engaged Mauldin & Jenkins (“M&J”) to conduct performance reviews of the State’s 21 neighborhood improvement districts. This report details the results of M&J’s performance review of the Windermere/Tree Gardens Safe Neighborhood Improvement District (“WTGSNID” or “District”), a dependent district of the City of Lauderhill (“Lauderhill” or “City”). The review period examined the District’s 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. 09O-03-120, which created the District (as discussed in section I.B: Creation and Governance of this report), establishes the District’s purpose as “crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts.” The ordinance lists the following as required activities of safe neighborhood improvement districts:

- Collect data on criminal activity in the District;
- Provide an analysis of crimes related to land use and environmental and physical conditions of the District;
- Determine areas within the District where modification or closing of streets would assist crime prevention;
- Formulate and maintain short-range and long-range projects and plans related to crime prevention;
- Prepare and initiate actions deemed most suitable for implementing safe neighborhood improvement plans, including modifications to street patterns, improvements of existing structures and facilities, and addition of new structures and facilities;
- Participate in the implementation and execution of safe neighborhood improvement plans; and
- Ensure that all capital improvements within the District are consistent with the applicable local government comprehensive plans.

The District's bylaws define the purpose of WTGSNID as:

- To guide and accomplish the coordinated, balanced, and harmonious transformation of the Windermere/Tree Gardens District into a safe neighborhood;
- To promote the health, safety, and general welfare of [the Windermere/Tree Gardens District] and its inhabitants, visitors, and property owners;
- To establish, maintain, and preserve property values and preserve and foster the redevelopment of an attractive neighborhood;
- To prevent overcrowding and congestion;
- To promote proper use and informal control of residential streets within the District by redirecting automobile traffic and providing pedestrian safety;
- To improve the attractiveness and security of the [D]istrict by reducing crime;
- To increase the probability that persons who commit crimes in the [D]istrict will be apprehended;
- To reduce criminal activity, crime rates, the opportunities for the commission of crime, and the fear of crime;
- To improve public facilities and amenities and provide for territorial control of streets and areas within the [D]istrict by legitimate users to it is defensible against crime;
- To facilitate an enjoyable pedestrian environment; and

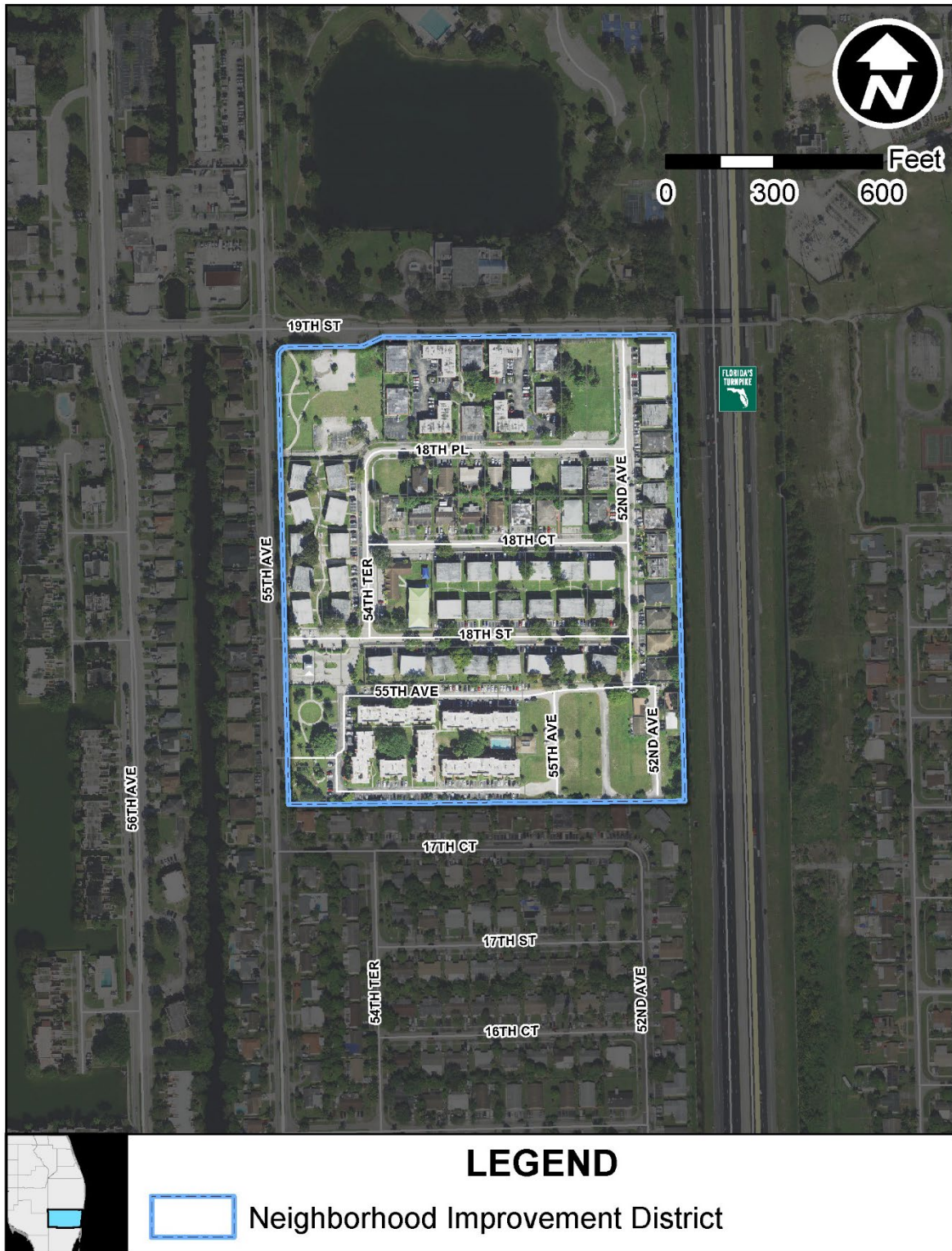
To create an overall organizational and financial framework to direct the redevelopment of the [D]istrict.

Service Area

The District is located in the City of Lauderdale and encompasses approximately 30 acres. The District encompasses the entire Windermere Condominium and Tree Garden Condominium subdivisions, and a portion of the Sunshine Villas subdivision. A perimeter fence maintained by the District surrounds the Windermere and Tree Gardens subdivisions. At the entranceway to the District's interior service area the District maintains a guardhouse in addition to security gates. Certain properties, including several of the Sunshine Villas residences and land owned by the Lauderdale Community Redevelopment Agency ("CRA"), are accessible from the exterior. 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 WTGSNID, the District's registered address is 7101 West Commerce Boulevard, Suite 4A, Fort Lauderdale, Florida 33319.

Figure 1: WTGSNID Service Area



Source: City Ordinance No. 09O-03-120

District Characteristics

The District is entirely residential, comprising five single-family residences, two multi-family residences with 10 or more units, 25 multi-family residences with fewer than 10 units, one home for the aged, and 216 condominiums. While most residences are owned by private owners, a limited number are owned by the Lauderhill Housing Authority (“LHA”). The District also includes common amenities (e.g., pool, pocket parks, recreation center, etc.) that are available to certain condominium communities, as well as several vacant properties owned by the CRA and the LHA.

I.B: Creation and Governance

The City of Lauderhill created the Windermere/Tree Gardens Safe Neighborhood Improvement District on April 13, 2009, through City Ordinance No. 09O-03-120.² The District was organized as a local government neighborhood improvement district under s. 163.506, *Florida Statutes*. Lauderhill amended Ordinance No. 09O-03-120 through City Ordinance No. 11O-03-110 (April 11, 2011), which amended the description of the District’s boundaries (though did not change the actual boundaries). Ordinance No. 09O-03-120 is codified as ss. 2-231 through 2-238, *Code of Ordinances of the City of Lauderhill, Florida*.

The Board of Directors approved Resolution No. 2011-WR-02 in May 2011, as amended by Resolution No. 2011-WR-15 (December 2011), which established a set of bylaws for the District, governing the District’s purpose, powers, Board of Directors, officers, meetings, and annual budget.

The Lauderhill Mayor and City Commission serve as the District’s Board of Directors. As of April 30, 2025, all five Director positions were filled. There were no vacancies on the Board of Directors during the review period (October 1, 2021, through April 30, 2025). Figure 2 shows the terms of the District’s Directors during the review period.

Figure 2: WTGSNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
Chair	Ken Thurston												Denise D. Grant		
1	Lawrence “Jabbow” Martin												John T. Hodgson		
2	Melissa P. Dunn														
3	Sarai “Ray” Martin														
4	Denise D. Grant												Richard Campbell		

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

Source: Board of Directors meeting minutes, City of Lauderhill election records

City Ordinance No. 09O-03-120 establishes an Advisory Council for the District, comprised of five or seven regular Council Members, as determined by the Board of Directors, and up to two Alternate Members. Lauderhill amended the provisions of Ordinance No. 10O-06-138 related to the Advisory Council through City Ordinance Nos. 11O-03-110 (April 11, 2011) and 11O-06-128 (June 27, 2011). The amendments changed the number of Advisory Council Members, adjusted the number of Council Members needed for a quorum, removed Council Members’ ability to be paid for attendance at meetings, established that the Advisory Council must hold at least three meetings per year,

² The City of Lauderhill ordinances and resolutions referenced in this report are not available online.

³ FY25 Q3 through April 30, 2025

established an attendance requirement for Council Members, and changed the method of Council Members' appointments. The Board of Directors as a whole appoints the Advisory Council Members, each of whom must be an owner of real property located in the District or a resident of the District.

Per City Ordinance No. 09O-03-120, as amended by City Ordinance Nos. 11O-03-110 (April 11, 2011) and 11O-06-128 (June 27, 2011), two of the regular Council Members should be selected from recommendations by the Windermere Homeowners' Association, one should be selected from recommendations by the Tree Gardens Homeowners' Association, and one should be selected from recommendations by Riviera Hill/Baz Associates (private companies that operate multi-family residences in the Sunshine Villas subdivision). If the Advisory Council is comprised of seven regular Council Members, then the additional two members are selected by the Board of Directors from any additional recommendations within the entire service area.

As of April 30, 2025, all seven regular Council Member positions were filled. The Advisory Council did not operate with Alternate Members during the review period. There were four vacancies on the Advisory Council during the review period – three at the start of the review period, lasting varying lengths (seven months, 23 months, and 30 months), and one from FY23 to FY24 lasting 13 months. Figure 3 shows the terms of the District's Advisory Council Members during the review period.

Figure 3: WTGSNID Advisory Council Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ⁴
1	Michelle Ali														
2	Shani Langrin										Lisema Sinord				
3									Maureen Hamilton						
4	Kelly McLean														
5	Diandra Duhaney Brooks														
6			Gustavo Tosti												
7											Adelle Alfred				

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

Source: Advisory Council meeting minutes, Board of Directors meeting minutes and resolutions

I.C: Programs and Activities

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

- **Neighborhood Security** – The District maintains security services throughout the service area, with a focus on the entranceway.
- **Infrastructure Maintenance and Improvements** – The District funds maintenance, utilities, and improvements on publicly owned properties and properties owned by the local homeowners' associations.

⁴ 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).

City of Lauderhill

WTGSNID is a dependent special district of the City of Lauderhill, meeting the definition of a dependent district established by s. [189.012, Florida Statutes](#). The Mayor and City Commission serve as the Board of Directors for the District, appoint the members of the Advisory Council, and maintain the authority to remove Advisory Council members if necessary. WTGSNID is also a component unit of the City, as determined by generally accepted accounting principles, meaning the District submits the annual budget and tax levy adopted by the Advisory Council to the City's Finance Department, which incorporates the District's budget into the City's overall annual budget.⁵ The Mayor and City Commission provide final approval and adoption of the District's annual budget and tax levy.

In 2011, the City and the District executed an interlocal agreement ("ILA") establishing the City as the procurement agent for the District. The ILA additionally permitted the City to assign staff to serve as project management for the initial set of infrastructure improvements approved in the District's 2011 Safe Neighborhood Improvement District Plan. After the initial infrastructure improvements were completed, the District assumed responsibility for the continued operation, management, and maintenance of the District and the properties located within its service area, per the ILA. During the review period (October 1, 2021, through April 30, 2025), the City served as the District's procurement agent, while the District maintained responsibility for its operations and services. The Finance Department regularly attended Advisory Council meetings, assisting the District with budget development and monitoring.

A 2011 Lease Agreement between the City of Lauderhill and the District authorized the District to construct improvements on public property, as the improvements would serve a public purpose. The District was slated to fund the improvements; however, the City would maintain ownership and subsequently lease the improvements to the District. The City provided the District with 21% of a \$6.1 million bond issuance for construction financing. The copy of the lease agreement provided to M&J was marked "draft" and did not itemize the properties leased to the District. Furthermore, City staff indicated in a written statement that they were unsure of the Lease Agreement's active status. M&J's review of the Advisory Council meeting minutes indicated that the District allocates annual payments to repay the bond funds borrowed from the City.

During the review period, various City departments and staff, in addition to the Finance Department, provided support to the District and its activities. Lauderhill Public Works Department staff conducted repairs of the District's entranceway gates, guardhouse, and perimeter fence; the City Clerk issued the Advisory Council's meeting notices; and the Interim Director of Public Relations served as the staff liaison for the District. The Lauderhill Police Department provided a temporary

⁵ 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 Lauderhill Mayor and City Commission has influence over WTGSNID's finances, the District is considered a component unit of the City for accounting purposes.

security detail near the start of the review period, coordinated the purchase and installation of license plate readers throughout the service area, and reported neighborhood crime statistics at Advisory Council meetings.

Lauderhill Housing Authority

The Lauderhill Housing Authority (“LHA”) is a local governmental agency that manages affordable housing programs and resources in the City. LHA owns several single-family residences and condominiums throughout the District, and provides support to the residents renting those LHA-owned residences. According to the Broward County Property Appraiser’s online database, LHA additionally owns the rights-of way located at the District’s entrance on which the guardhouse and gates are located. In a written statement, City staff stated that the guardhouse is owned by LHA.

City staff also stated that LHA provides maintenance of public rights-of-way and public properties throughout the District, as well as on properties owned by the local homeowners’ associations for which the District funds utilities and improvements. The written statement further indicated that the District pays LHA \$2,000 per month for LHA staff to perform general maintenance in the service area. When the entranceway gate system was operational, prior to 2024, the District paid an additional \$2,000 per month for LHA staff to manage the gate system.

Central Lauderhill Community Redevelopment Agency

The District’s service area overlays a portion of the Central Lauderhill Community Redevelopment Agency’s (“CRA”) service area. According to the Broward County Property Appraiser’s online database, the CRA owns property along the northern border of WTGSNID’s service area. In a written statement, City staff stated that in early 2025, the District and the CRA began to discuss a proposed lease agreement for the CRA property that would allow the District or a local homeowners’ association to develop the property for additional resident parking. According to the written statement, the discussion was set to occur after the end of the review period (April 30, 2025).

I.E: Resources for Fiscal Year 2023-2024

Table 1 quantifies and describes the District’s resources for Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as “FY24”). The table includes both the resources owned or rented by the District and the resources provided to the District as in-kind contributions.

Table 1: WTGSNID Resources for FY24

Resource Item	FY24 Amount
Millage Rate	2.0000
Special Assessment	\$500 per parcel
Revenues	\$190,497
Expenditures	\$150,724
Long-term Debt	<i>Requested but not provided</i>
Staff	None
Vehicles	None
Equipment	Automated entrance gates, security cameras, license plate reader
Facilities	1 guardhouse, owned by Lauderhill Housing Authority Meetings were held at the Lauderhill City Hall

Source: Board of Directors meeting minutes, Advisory Council meeting minutes, City-provided financial statements

II. Findings

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

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

The following subsection identifies the programs and activities that the District conducted during the review period (October 1, 2021, through April 30, 2025).

Neighborhood Security

The District is built so that there is only one point at which vehicular traffic can enter or exit the service area. Prior to the review period, the District funded the installation of a gate system and construction of a guardhouse at this entrance point. Advisory Council meeting minutes indicate that the gate system was operational during the first two years (FY22 and FY23) of the review period but after repeated damage, the gate system was brought offline in late 2023 or early 2024. When the gate system was operational, the District paid the Lauderhill Housing Authority ("LHA") \$2,000 per month to manage the system and coordinated repairs through the Lauderhill Public Works Department. In the Advisory Council meeting minutes from July 6, 2023, the Public Works Director informed the District that the City had repaired the gate 15 times since January 2023 – a primary factor in the deactivation of the gate system. During the review period, the District's Advisory Council, along with City and LHA staff, discussed various alternatives to provide entranceway security and traffic calming, including upgrading the gate system, procuring a third-party vendor to staff the guardhouse, or installing speed humps at the entrance and exit before the gates.

A second automatic gate is located at the entrance of the Tree Garden Condominium subdivision within the District's service area. Meeting minutes do not indicate that this gate, which was only used by Tree Garden residents, was inoperable during the review period.

During the review period, the District coordinated several security efforts with the Lauderhill Police Department. Advisory Council meeting minutes indicate that the Police Department offered the provision of a temporary security detail in 2022 when the gate system was operational again in order to help address tailgating and other issues resulting in damages to the system. The District maintained a series of security cameras throughout the service area that were directly connected to the Police Department's systems to provide real-time data and improve incident response. In 2022, the Police Department proposed that the District install license plate readers at the entranceway to the service area. After approval from the Advisory Council, the District installed one license plate reader along the entrance lane and one along the exit lane. Meeting minutes indicate that the Police Department reported the success of the license plate readers at Advisory Council meetings, stating that the integration with the Police Department's system had led to several arrests.

Infrastructure Maintenance and Improvements

During the review period, the District coordinated and funded various infrastructure maintenance and improvement projects throughout the service area. The Advisory Council meeting minutes from February 10, 2022, include reference to repairs being conducted on the entranceway gate system which provided an update to the radio frequency identification system (“RFID”), which automatically raised the gate for residents with RFID decals. The system migration was completed in February or March 2022, after which LHA staff input residents’ information into the new system.

The Lauderhill Public Works Department identified various structural issues with the guardhouse, including deterioration to the roof and mechanical issues related to the air conditioning system. In May 2024, the District’s Advisory Council approved a roofing project for the guardhouse. As of December 2024 (the final meeting of the Advisory Council during the review period), the vendor was waiting on materials and expected to complete the renovations in January 2025.

The District also maintains perimeter fencing around the Windermere and Tree Gardens subdivisions within the District’s service area. During the review period, the District funded ongoing maintenance of the perimeter fence.

Advisory Council meeting minutes from the review period indicated that the amount of resident parking in the Windermere subdivision was insufficient for the number of residents. Near the end of the review period (late 2024 through early 2025), the District discussed a proposed Lease Agreement with the Central Lauderhill Community Redevelopment Agency (“CRA”) for a vacant property owned by the CRA. City staff suggested that the property could be redeveloped to provide additional parking spaces for residents, though conceded that the number of new parking spaces would not fully address the District’s needs. According to meeting minutes and a written statement from City staff, the District intended to continue discussing the potential lease with the CRA and City representatives after the end of the review period (April 30, 2025). If approved, the District would pay rent to the CRA for the leased property and either the District or the Windermere Homeowners’ Association would need to fund the engineer or consultant who would provide design plans, the construction costs, and would need to provide insurance to the CRA.

The City owns a community center in the Windermere neighborhood that includes a basketball court, playground, restrooms, and public art. As part of the District’s infrastructure maintenance activities, WTGSNID coordinates, and funds as necessary, maintenance for the community center. The District also pays for water and sewer utilities for the community center and the guardhouse.

Analysis of Service Delivery

Some of the District’s services and activities are not clearly aligned with the intended purpose established by City Ordinance No. 09O-03-120. As discussed in section I.A: District Description of this report, City Ordinance No. 09O-03-120 defines the District’s purpose as the District’s purpose as “crime prevention through community policing innovations, environmental design, environmental security, and defensible space functions of neighborhood improvement districts.” While maintenance and infrastructure improvements related to the entranceway security gate, guardhouse, and perimeter fence, as well as the maintenance of security cameras and license plate readers, clearly constitute crime prevention activities, activities related to the provision of additional parking spaces and maintenance of the community center do not clearly align with the intended purpose of crime prevention.

As further discussed in section II.C: Performance Management of this report, the District developed a Safe Neighborhood Improvement Plan (“Plan”) in 2011. According to Board of Directors meeting records, the Plan included a list of infrastructure improvements intended to address the District’s intended purpose. M&J requested and did not receive a copy of the Plan, and therefore was unable to confirm whether the activities conducted during the review period were included in the 2011 Plan.

The District and its activities are primarily administered and conducted by employees of the City of Lauderhill and LHA. The *de facto* provision of services by City staff, as well as the *de jure* provision agreed to in the interlocal agreement between Lauderhill and WTGSNID, limits the District’s overhead costs and administrative expenses. Using the City’s procurement and accounts payable processes enhances the District’s efficiency, while use of the City’s Public Works Department and LHA staff for the conduct of maintenance allowed the District to operate more effectively and economically. Outsourcing administration of the District and provision of its City-administered activities would limit the efficiencies gained through the use of City processes. Additionally, while the local homeowners’ and condominium associations have the authority to collect special assessments, the District’s status as a neighborhood improvement district provides it with the authority to generate revenues through an ad-valorem property tax, which would not be available otherwise.

Due to ongoing issues with the entranceway gate system, the District, in conjunction with City representatives and LHA, considered alternative methods of providing security, including funding a full replacement and/or upgrade of the gate system, installing speed humps at the service area’s entrance and exit, or contracting a third-party vendor to provide security guards to staff the guardhouse and patrol the neighborhood. Ultimately, the District decided to install license plate readers along the entrance and exit lanes to provide better integration with the Police Department’s system, while continuing to consider other alternative options.

Recommendation: The District should consider reviewing its current service offerings to ensure that all District activities align with both its statutory purpose and authority, as defined in ss. [163.502](#) and [163.514](#), *Florida Statutes*, as well as its intended purpose, as defined in City Ordinance No. 09O-03-120. If upon review, the District determines its activities align with its statutory and intended purposes, the District should consider documenting such determinations in publicly available records. The City of Lauderhill Mayor and City Commission could additionally consider reviewing the intended purpose for neighborhood improvement districts, as defined by s. [2-221](#), *Code of Ordinances of the City of Lauderhill, Florida*, to determine whether the intended purpose still reflects the needs of the City’s neighborhoods. The intended purpose should not simply describe any district’s current programs and activities, but rather reflect long-term and short-term priorities based on the needs of the City’s neighborhoods.

Comparison to Similar Services/Potential Consolidations

The City provides public safety services through the Lauderhill City Ranger Division and the Lauderhill Police Department. The City Rangers provide public safety services within City-owned public parks and facilities, and the Police Department conducts patrols of the City’s municipal boundaries, including the District’s service area. While the City Rangers could provide security at the Windermere Community Center and the Police Department could provide temporary security details, neither entity would not be able to provide ongoing entranceway or neighborhood-wide security, so M&J does not recommend consolidation of services.

The District's service area is entirely located within the CRA service area. Similar to WTGSNID, the CRA places an emphasis on environmental design in order to enhance crime prevention, however the CRA does not conduct programs or activities related to localized security patrols or neighborhood-specific common areas. As such, M&J's analysis does not indicate a direct overlap in services and M&J does not recommend consolidation of services; however, M&J encourages the District to review the CRA's programming when proposing new District programs and activities to ensure services do not overlap in the future.

LHA owns and leases several properties in the District's service area and owns the guardhouse maintained by the District. For a monthly fee, LHA staff provide maintenance throughout the District and previously monitored the entranceway gate system on the District's behalf. LHA's jurisdiction is primarily restricted to the properties it owns and relies on the District's authority to conduct neighborhood-wide maintenance and activities, as well as the District's revenue generation powers. Further consolidation of services between the District and LHA would result in a lower level of service for residents and could potentially decrease the City government's involvement, which would lead to higher costs and fewer efficiencies.

Analysis of Board of Directors and Advisory Council Meetings

Table 2 shows the number of times the District's Board of Directors and Advisory Council met each year of the review period.

Table 2: WTGSNID Governing Body Meetings

Fiscal Year	Number of Board of Directors Meetings	Number of Advisory Council Meetings
2022	4	2
2023	4	1
2024	5	2
2025 ⁶	0	1

Source: Board of Directors meeting records, Advisory Council meeting records

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

The District provides notice of its governing bodies' public meetings through the City's standard public notice procedure, including inclusion of meetings on the City's event calendar. As the City's public notice procedure is outside the scope of this performance review, M&J cannot provide an opinion on whether the requirements of s. [189.015](#), *Florida Statutes*, were met for meetings noticed and held during the review period.

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

⁶ FY25 through April 30, 2025

II.B: Resource Management

Program Staffing

In a written statement, City employees stated that the District does not directly employ staff. The District contracted with an attorney to serve as legal counsel and registered agent during the review period (October 1, 2021, through April 30, 2025), as well as with the Lauderhill Housing Authority (“LHA”) to provide staff for gate system monitoring and general neighborhood maintenance.

Advisory Council meeting records indicate that the City’s Interim Public Relations and Cultural Affairs Director served as the District’s liaison during the review period, assisting the District with administrative duties and coordination of City resources for the conduct of District activities. Meeting records further indicate that various other City staff and functions supported the District during the review period, including the Finance Department, Public Works Department, Police Department, and City Clerk. The District did not compensate any City employees.

Equipment and Facilities

In a written statement, City employees stated that the District does not own vehicles or facilities. The written statement indicated that the District owned various security-related equipment and assets, including an entranceway gate system, security cameras, license plate readers, and a perimeter fence.

Advisory Council meeting records and District financial reports indicate that the District funded maintenance and infrastructure improvements for the guardhouse owned by LHA and the Windermere Community Center owned by the City.

The District’s Board of Directors and Advisory Council both conducted public meetings at Lauderhill City Hall.

Current and Historic Revenues and Expenditures

The District generates revenues from two primary sources: an ad valorem tax of up to 2.000 mills levied on real and personal property within the District and collection of a non-ad valorem special assessment of up to \$500 per parcel, as authorized by s. [163.506](#), *Florida Statutes*, and City Ordinance No. 09O-03-120. For each year of the review period, the Board of Directors (as recommended by the Advisory Council) authorized a tax levy of 2.0000 mills and a special assessment of \$500 per parcel.

In addition to the annual ad-valorem tax levy and non-ad valorem special assessment, the District generates revenues from interest accrued on its reserve funds.

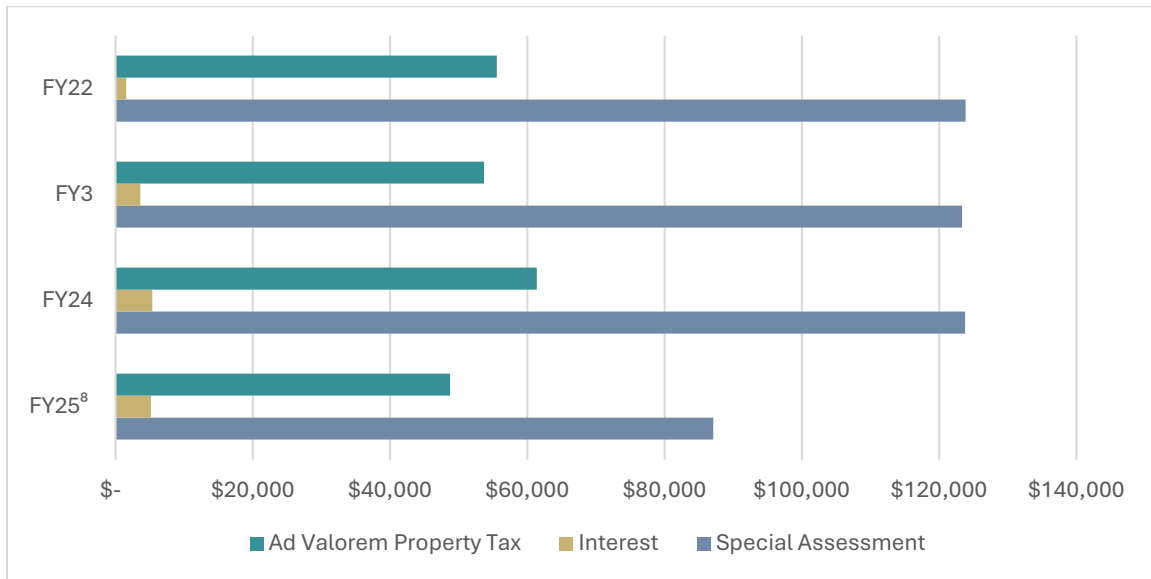
As illustrated in Table 3 and Figure 4, the special assessment revenues remained consistent throughout the review period, while the revenues generated by the ad-valorem tax levy and interest earned fluctuated year-over-year based on property values, interest rates, and higher-than-expected revenues in FY22.

Table 3: WTGSNID Annual Revenues

Revenue Source	FY22	FY23	FY24	FY25 ⁷
Ad Valorem Property Tax	\$55,533	\$53,669	\$61,375	\$48,732
Interest	\$1,543	\$3,603	\$5,350	\$5,133
Special Assessment	\$123,838	\$123,347	\$123,771	\$87,087
Total	\$180,915	\$180,619	\$190,497	\$140,952

Source: City of Lauderhill revenue status reports

Figure 4: WTGSNID Annual Revenues



Source: City of Lauderhill revenue status reports

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

- **Capital Equipment** – Installation of new gate radio frequency identification system
- **Debt Payments** – Repayment of bond monies to the City
- **Grounds Maintenance** – General maintenance and security gate monitoring by LHA staff
- **Neighborhood Security** – Repairs/improvements to gate system, license plate reader installation and maintenance, repairs to perimeter fence, repairs to guardhouse
- **Professional Services** – Contracted attorney (legal counsel and registered agent)
- **Utilities** – Water and sewer for guardhouse and Windermere Community Center

As illustrated in Table 4 and Figure 5, most expenditure categories fluctuated throughout the review period. The District's largest programmatic expenditure category, neighborhood security, decreased after the entranceway gate system was deactivated. Other categories fluctuated based on the need for services (e.g., legal counsel, general maintenance). Grounds maintenance increased in FY24 due to repairs to the perimeter fence and guardhouse. The FY22 capital equipment charge reflects the

⁷ FY25 through December 31, 2024

⁸ Ibid.

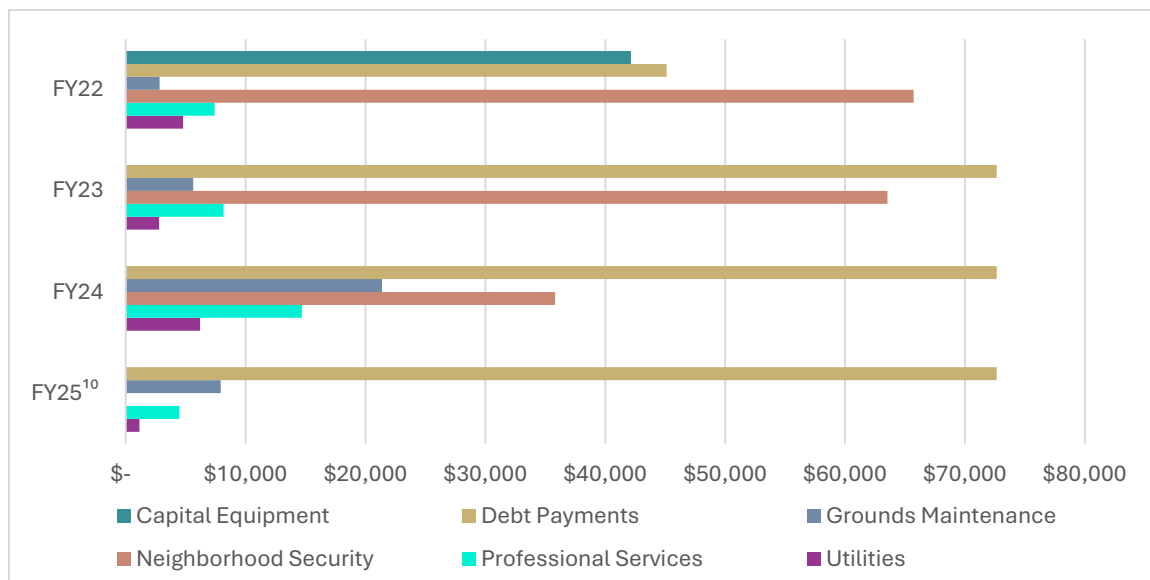
costs of implementing the new gate radio frequency identification system. Bond repayments to the City (debt payments) were budgeted for the same amount each fiscal year, though actual transfers were dependent on the District's overall expenditures for each respective year.

Table 4: WTGSNID Annual Expenditures

Expenditure Category	FY22	FY23	FY24	FY25 ⁹
Capital Equipment	\$42,157	\$0	\$0	\$0
Debt Payments	\$45,118	\$72,645	\$72,645	\$72,645
Grounds Maintenance	\$2,821	\$5,624	\$21,378	\$7,925
Neighborhood Security	\$65,721	\$63,530	\$35,814	\$0
Professional Services	\$7,408	\$8,164	\$14,685	\$4,475
Utilities	\$4,780	\$2,790	\$6,202	\$1,136
Total	\$168,005	\$152,753	\$150,724	\$86,181

Source: City of Lauderhill expenditure status reports

Figure 5: WTGSNID Annual Expenditures



Source: City of Lauderhill revenue status reports

As part of its annual expenditures, the District pays for a series of contracted services, either on a monthly basis or an annual basis. Table 5 shows the annual costs of WTGSNID's contracted services. The table does not include costs directly related to the conduct of services and activities (e.g., security patrols, grounds maintenance).

Table 5: WTGSNID Contracted Services

Expenditure Category	FY22	FY23	FY24	FY25 ¹¹
Legal Services	\$7,408	\$8,164	\$14,685	\$4,475

Source: City of Lauderhill expenditure status reports

⁹ FY25 through December 31, 2024

¹⁰ Ibid.

¹¹ Ibid.

Based on financial documentation provided by the City, the District’s fund balance as of December 31, 2024, was \$156,493.

As previously stated, the District held long-term debt during the review period in the form of bond monies loaned to the District by the City in 2011 with a repayment term of 20 years. Table 6 lists the year-end long-term debt amounts reported for the District in the City’s Annual Financial Reports. M&J requested but did not receive the FY24 year-end long-term debt amount for the City.

Table 6: WTGSNID Long-term Debt

Long-term Debt	FY22	FY23	FY24	FY25
Year-end Amount	\$577,818	\$485,159	N/A*	N/A*

*The FY24 amount was not provided and therefore is unknown; the FY25 amount is not yet available.

Source: City of Lauderhill Annual Financial Reports

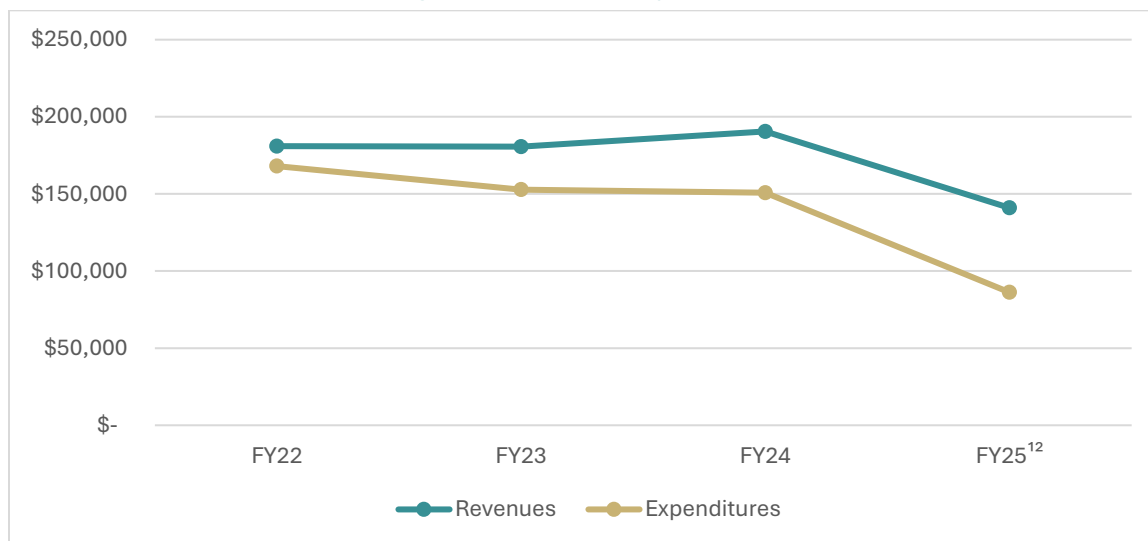
Trends and Sustainability

The District had consistent revenue generation each year of the review period, with the Board of Directors (as recommended by the Advisory Council) approving a 2.0000 mills ad valorem tax levy on real and personal property within the District and a \$500 special assessment on each parcel in the District each year of the review period. The 2.0000 mills and \$500 assessment represent the maximum amounts allowed by City Ordinance No. 109-03-120.

As shown in Figure 6, the District’s revenues exceeded expenditures in each year of the review period, allowing the District to grow its reserve funds for future high-cost expenditures, such as a gate system overhaul or the design and construction of new parking spaces on the Central Lauderhill Community Redevelopment Agency-owned vacant land.

Based on the District’s revenues and expenditures trends over the review period, the District’s programs and activities should remain sustainable in the future, as long as the District appropriately budgets for high-cost capital equipment and projects.

Figure 6: Revenues vs. Expenditures



Source: City of Lauderhill revenue status reports

¹² FY25 through December 31, 2024

II.C: Performance Management

Strategic and Other Future Plans

The Board of Directors approved Resolution No. 2011-WR-07 in March 2011, which ratified an interlocal agreement (“ILA”) between WTGSNID and the City of Lauderhill, assigning the City project management responsibilities for an initial set of improvements identified for the District. The ILA references a Safe Neighborhood Plan (“Plan”) adopted for the District, which presented program participants, program activities, a program timeline, cost and financing, and evaluation measures.

Meeting minutes from the review period (October 1, 2021, through April 30, 2025) indicate that the Advisory Council was responsible for management of the District’s activities, indicating that the initial set of improvements identified in the Plan were completed prior to the review period and that the Plan may not be driving the District’s current activities. M&J did not receive a copy of the Plan, or the resolution adopting the Plan and was unable to determine whether the Plan can still provide guidance to the District on its provision of services.

In a written statement, City staff stated that the District does not have a strategic plan.

Recommendation: The District should consider periodically amending its Safe Neighborhood Improvement District 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 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

Board of Directors meeting records indicate that the 2011 Plan included goals and objectives. M&J did not receive a copy of the Plan and was unable to determine whether the goals and objectives can still provide guidance to the District on its provision of services and its strategies to meet its intended purpose.

In a written statement, City staff stated that the District does not have goals and objectives.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. [163.502, Florida Statutes](#), and the Board’s vision and priorities as established in the District’s 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. The District should consider ensuring goals and objectives align with the intended purpose defined by its creation ordinance and its bylaws, and could consider using the 11 purposes listed in the bylaws as the basis for developing goals and objectives.

Performance Measures and Standards

Board of Directors meeting records indicate that the 2011 Plan included evaluation measures for the District's crime prevention innovations. M&J did not receive a copy of the Plan and was unable to determine whether the evaluation measures were true performance measures, with associated standards, and whether the evaluation measures can still provide the District direction to assess its overall effectiveness in meeting its intended purpose.

In a written statement, City staff stated that the District does not have performance measures and standards.

Recommendation: The District should consider identifying performance measures and standards as part of the development of goals and objectives to enable the District to better assess its overall effectiveness in meeting its intended purpose. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives that the District adopts, and support future improvements to the District's service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

In a written statement, City staff stated that the District does not have performance management documentation, including a strategic plan, goals, objectives, and performance measures and standards. M&J did not receive a copy of the 2011 Plan and was unable to determine whether the performance management provisions of that Plan can still provide guidance to the District.

As stated in the preceding subsections, M&J recommends that the District consider developing and adopting a current strategic plan, and subsequently goals, objectives, and performance measures and standards to provide the District direction and ensure that current and future programs and activities align with its statutory and intended purposes, as defined in s. [163.502](#), *Florida Statutes*, and City Ordinance No. 09O-03-120.

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 Lauderhill, as defined by generally accepted accounting principles, WTGSNID is included in the City's Annual Financial Report. According to the Florida Department of Financial Services' online database, the City submitted the FY22, FY23, and FY24 Annual Financial Reports, with the District's information included, within the compliance timeframe.¹³

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

¹³ 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 Lauderhill Mayor and City Commission have influence over WTGSNID's finances, the District is considered a component unit of the City for accounting purposes.

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

Performance Reviews and District Performance Feedback

In a written statement, City staff stated that the District was not part of a performance review and did not collect performance feedback from residents and other stakeholders during the review period.

Recommendation: The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the 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 7 presents M&J’s recommendations based on the analyses and conclusions identified in chapter II. Findings of this report, along with considerations for each recommendation.

Table 7: Recommendations

Recommendation Text	Associated Considerations
The District should consider reviewing its current service offerings to ensure that all District activities align with both its statutory purpose and authority, as defined in ss. 163.502 and 163.514 , <i>Florida Statutes</i> , as well as its intended purpose, as defined in City Ordinance No. 09O-03-120. If upon review, the District determines its activities align with its statutory and intended purposes, the District should consider documenting such determinations in publicly available records. The City of Lauderhill Mayor and City Commission could additionally consider reviewing the intended purpose for neighborhood improvement districts, as defined by s. 2-221 , <i>Code of Ordinances of the City of Lauderhill, Florida</i> , to determine whether the intended purpose still reflects the needs of the City’s neighborhoods. The intended purpose should not simply describe any district’s current programs and activities, but rather reflect long-term and short-term priorities based on the needs of the City’s neighborhoods.	<ul style="list-style-type: none"> • Potential Benefits: By reviewing current service offerings, the District can better ensure that its programs and activities align with the intended purpose that City leadership and District residents approved for funding through the creation of a neighborhood improvement district. • Potential Adverse Consequences: The District may need to sunset the provision of certain services that do not align with its statutory and intended purposes. • Costs: The District could incur costs if a third-party vendor is contracted to assist with the review of service offerings. • Statutory Considerations: The District should ensure its programs and activities align with its statutory purpose and authorities, as defined in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as its intended purpose, as defined in City Ordinance No. 09O-03-120.
The District should consider reviewing its process for providing notice of Board of Directors and Advisory Council meetings to ensure that the notices comply with s. 189.015 and ch. 50 , <i>Florida Statutes</i> . The District should further ensure that it retains records that document its compliance with the applicable statutes.	<ul style="list-style-type: none"> • Potential Benefits: By providing timely notice of Board of Directors and Advisory Council meetings, the District can improve transparency and provide more opportunities for public engagement. • Potential Adverse Consequences: None • Costs: The District could incur costs if it chooses to publish notices in a newspaper or on a news agency’s website. • Statutory Considerations: The District should ensure it is following the procedure established by the version of ch. 50, <i>Florida Statutes</i>, in effect at the time of the meeting notice publication.

Recommendation Text	Associated Considerations
<p>The District should consider periodically amending its Safe Neighborhood Improvement District 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 current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community.</p>	<ul style="list-style-type: none"> • Potential Benefits: By periodically amending its Safe Neighborhood Improvement District Plan, or by developing a new strategic plan, the District can ensure its goals, objectives, and strategic actions continually align with the community’s needs and current state, including changes in land use over time. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third-party vendor is contracted to assist with the strategic planning process. • 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, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 09O-03-120.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 163.502, <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s 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. The District should consider ensuring goals and objectives align with the intended purpose defined by its creation ordinance and its bylaws, and could consider using the 11 purposes listed in the bylaws as the basis for developing goals and objectives.</p>	<ul style="list-style-type: none"> • Potential Benefits: By adopting an updated set of goals and objectives, the District can better develop specific actions to take to address the community’s needs, as described in the strategic plan. • Potential Adverse Consequences: None • Costs: The District could incur costs if a third party is used in the development of the goals and objectives. • Statutory Considerations: The District should ensure that the identified goals and objectives align with the District’s statutory purpose and authorities described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 09O-03-120.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of goals and objectives to enable the District to better assess its overall effectiveness in meeting its intended purpose. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives that the District adopts, and support future improvements to the District's service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By establishing performance measures and standards, the District can measure program successes and assist in creating more 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, <i>Florida Statutes</i>, as well as the purpose and authorities established by City Ordinance No. 09O-03-120.
<p>The District should consider implementing a system for the ongoing collection of feedback from residents and other stakeholders, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefits: By implementing a system to collect feedback from residents and other stakeholders, the District will establish for itself an additional source of information to use in evaluating the performance of the District's services and activities and may help the District to identify and/or evaluate potential improvements to service delivery methods. • Potential Adverse Consequences: None • Costs: The District could incur costs related to data collection and storage fees. • Statutory Considerations: None
<p>The District should consider coordinating with the City to 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 page.



Zach Davis-Walker
Director of Intergovernmental Affairs

July 28, 2025

Subject: Habitat, Isles of Inverrary, Manors of Inverrary, and Windermere/Tree Gardens SNIDs Performance Review – City Response

Dear Mr. Jahosky,

Thank you for the opportunity to review the Draft Performance Reports for the Safe Neighborhood Improvement Districts (SNIDs). The City has completed its review and has no factual corrections to submit at this time.

While the management of each SNID remains focused on facilitating the improvements authorized under Sections 163.502 and 163.514, Florida Statutes, as well as each district's respective authorizing ordinance, we recognize and defer to the respective Advisory Councils to determine which improvements should be prioritized in light of the most pressing public safety considerations.

The recommendations outlined in the Draft Reports will be shared with each Advisory Council for discussion and to help guide planning and implementation efforts.

We appreciate your continued collaboration and remain available should further input be needed.

Best regards,

A handwritten signature in black ink, appearing to read 'Zach Davis-Walker'.

Zach Davis-Walker
Director of Intergovernmental Affairs
City of Lauderhill

Cc: Graham Sweeney gsweeney@mjcpa.com

Kennie Hobbs khobbs@lauderhill-fl.gov

Sean Henderson shenderson@lauderhill-fl.gov