Charlotte County
Performance Audit

Prepared for:

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

August 27, 2026

MAULDIN & JENKINS

CPAs & ADVISORS

Overview of Performance Audit Findings

Charlotte County
August 27, 2026

Overall, the County Met Expectations in 24 Areas, Partially Met Expectations in 0 Areas, and Did Not Meet Expectations in 0 Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations? Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Meets	6		
Structure of design of the program (2)	Meets	2		
Alternative methods of providing program services or products (3)	Meets	3		
Goals, objectives, and performance measures (4)	Meets	4		
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Meets	5		
Compliance with appropriate policies, rules, and laws (4)	Meets	4		
All Areas (24)		**24**	**0**	**0**

In accordance with s. 212.055(11), F.S., and *Government Auditing Standards*, Mauldin & Jenkins ("M&J") conducted a performance audit of Charlotte County ("County") programs within the administrative unit(s) that may receive funds through the referendum approved by Ordinance by Charlotte County on May 4, 2026. The County will utilize funds for infrastructure including Public Safety, Public Infrastructure and Utilities, Quality of Life, and Schools. For each program, the performance audit included an examination of the issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Charlotte County met expectations in 6 areas, partially met expectations in 0 areas, and did not meet expectations in 0 areas. Of the 24 total subtasks, the audit determined that the County met 24, partially met 0, and did not meet 0.

A summary of audit findings by issue area is presented in the following section.

Findings by Issue Area

Economy, efficiency, or effectiveness of the program

Overall, Charlotte County met expectations in this area. Each of the program areas regularly makes use of management reports to evaluate performance. The program areas perform self-evaluations of program performance on a regular basis, have performance reviewed by the County's internal audit function, and solicit reviews from external third-parties. If these reviews identify deficiencies in program performance, each program area has demonstrated a history of timely response and action. The County departments responsible for delivering each of the three program areas all are accredited or are actively seeking accreditation from leading industry agencies, which shows that the departments operate in accordance with leading industry practices and stay up-to-date on relevant trends and developments. Although the COVID-19 pandemic caused some disruptions to capital construction projects, the County has largely been successful in delivering sales tax-funded infrastructure projects similar to those planned under the proposed sales tax. Finally, the program areas all use the County's established, well-documented, and thorough procurement policies and procedures.

The structure or design of the program to accomplish its goals and objectives

Overall, Charlotte County met expectations in this area. Each program area maintains organizational structures with clearly defined units and lines of authority that minimizes duplication of efforts and excessive administrative layers. Each program area reviews monthly personnel reports to monitor vacancies and workload. Each program area's staffing is in line with industry and peer county benchmarks.

Alternative methods of providing services or products

Overall, Charlotte County met expectations in this area. The County and program areas demonstrated that they evaluate the use of alternative service delivery methods and evaluate external contractor services throughout service provision. The County has evaluated alternative service delivery methods for construction and project management and has implemented alternative methods. All construction contracts undergo evaluation for compliance and cost.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, Charlotte County met expectations in this area. The County and program areas maintain clear and measurable goals and objectives, both in the form of performance goals and strategic/capital plans with detailed progress criteria. The County possesses a detailed strategic plan and the program areas align with multiple aspects of the plan. In several instances, the County's strategic plan specifically calls for projects intended to be delivered with sales tax funds and/or cites the documents supporting specific sales tax projects as examples of leading practices that the County wants to further encourage. The programs also use and regularly review specific performance measures as part of general operations, capital planning, and the County's performance-based budgeting process. Finally, all program areas adhere to the County's internal controls, which are sufficient to provide reasonable assurance that the programs will be delivered as planned.

The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program

Overall, Charlotte County met expectations in this area. The County and program areas maintain policies and procedures for releasing public information, providing information on websites, and leveraging information systems to produce information and limit errors. The County also maintains reliable and accurate information and data related to historic, current, and planned surtax infrastructure projects.

Compliance of the program with appropriate policies, rules, and laws

Overall, Charlotte County met expectations in this area. The County and program areas maintain written policies and procedures, and utilize regular internal reviews to help ensure compliance with applicable laws, rules, and regulations. The County has extensive experience administering and managing funds and demonstrating compliance with federal, state, and local laws, rules, and regulations including surtax funds within the program areas since 1994. The County and program areas have taken timely and appropriate action to address recommendations identified in internal audits.

Hector Flores
County Administrator
Charlotte County Board of County Commissioners
18500 Murdock Circle
Port Charlotte, Florida 33948

Dear Mr. Flores,

Mauldin & Jenkins ("M&J") is pleased to submit our final report of the performance audit of Charlotte County (the "County") pursuant to *s.* 212.055, *Florida Statutes*. The Office of Program Policy Analysis and Government Accountability ("OPPAGA") selected M&J to conduct a performance audit of the program areas related to the County's operations associated with the proposed discretionary sales surtax.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of *s.* 212.055, *Florida Statutes*. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held.

OPPAGA is charged with procuring and overseeing the audit. The primary County service areas that are the subject of this performance audit are Public Safety, Infrastructure and Utilities, Quality of Life, and Schools.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met.

We conclude that, with the exception of the recommendations discussed in the report, based upon the work performed, the County has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055, *Florida Statutes*.

Mauldin & Jenkins, LLC

Bradenton, Florida
August 27, 2026

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Overview and Background

Charlotte County ("County") was established in 1921 (as it was previously part of DeSoto County) and consists of an area of 858 square miles. The County seat is Punta Gorda and the County consists of approximately 190,000 residents.

Charlotte County operates under an elected Commission (also known as the "Board of County Commissioners" or "Board") and appointed County Administrator form of government. The County is governed by a five-person Commission, all of whom are elected to represent districts within Charlotte County for a four-year term.

On November 3, 2020, a majority of the electors of Charlotte County approved the ballot question listed in Ordinance No. 2020-024 which levied a one percent (1%) infrastructure surtax for a period from January 1, 2021, to December 31, 2026, for the purposes of funding infrastructure as defined by law.

On May 4, 2026, the Board of County Commissioners approved Ordinance No. 2026-014 ordering a referendum election to determine whether the electors of Charlotte County would authorize the Board to continue to levy a one cent (1%) infrastructure surtax in Charlotte County for a period of 20 years, commencing January 1, 2027, and terminating December 31, 2046. The referendum is scheduled to be held at the general election on November 3, 2026.

If approved by voters, surtax revenues would fund needed infrastructure associated with the following program areas:

- **Public Safety**
- **Public Infrastructure and Utilities**
- **Quality of Life**
- **Schools**

The following table shows each program area, the County departments administering each program area, and the type of planned projects within each program area.

Program Area	Associated County Departments	Types of Planned Projects
Public Safety	• Public Safety	Construction and rehabilitation of public safety facilities, and construction of a public safety training facility.
Public Infrastructure and Utilities	• Utilities • Public Works	Repair, replacement, and/or upgrade of sewer infrastructure while completing road widening/repaving projects.

Program Area	Associated County Departments	Types of Planned Projects
Quality of Life	• Community Services	Park expansion and renovation, Cultural Center replacement, and new library construction projects.
Schools	• Charlotte County Public Schools	Technical school facilities, and school safety and security infrastructure projects.

The planned surtax funding for the Schools Program will be administered by Charlotte County Public Schools (a separate legal entity) and not by the County. The Schools Program is serving as a passthrough program meaning that the County will allocate funds to Charlotte County Public Schools to administer and manage the Schools Program. The County has administered surtax programs in the past where it has served as a passthrough to fund Charlotte County Public Schools infrastructure programs. For the previous surtax Schools Program, the County has reviewed supporting documentation from Charlotte County Public Schools and performed cost calculations to ensure that the allocated surtax funds were spent as designed in an allowable and reasonable manner. Mauldin & Jenkins is recommending that the County have more interaction with Charlotte County Public Schools throughout the construction lifecycle to review supporting documentation and perform cost calculations in real time, as opposed to performing due diligence after project completion. As the Schools Program is essentially a passthrough funding mechanism not administered by the County, the Schools Program is not being evaluated for the purposes of this performance audit.

Scope and Approach

In accordance with *s.* 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, M&J conducted a performance audit of the Charlotte County programs that will receive funds through Ordinance No. 2026-014 approved by Charlotte County Board of County Commissioners on May 4, 2026.

Section 212.055(11), *Florida Statutes*, requires that prior to adopting a discretionary sales surtax, an independent certified public accountant licensed pursuant to Ch. 473, *Florida Statutes*, must conduct a performance audit of the program associated with the proposed surtax. The objective of this performance audit is to independently evaluate the County's programs that will receive Surtax funds across the six issue areas mandated by *s.* 212.055(11)(c), *Florida Statutes*. For each program, findings were based on the extent to which the programs met expectations established by audit subtasks.

Pursuant to *s.* 212.055(11), *Florida Statutes*, the Florida Legislature's Office of Program Policy Analysis and Government Accountability ("OPPAGA") engaged Mauldin & Jenkins, LLC ("M&J") under Contract No. OP2512 to conduct this performance audit of the Charlotte County programs that will receive funds through Ordinance No. 2026-014.

M&J's scope included conducting a performance audit of Charlotte County's proposed surtax program areas which included Public Safety, Infrastructure and Utilities, and Quality of Life. M&J's approach to conducting this performance audit consisted of four phases: (1) Initiation and Planning, during which M&J conducted an entrance conference with County officials, submitted a Work Plan to OPPAGA, and established the audit scope, timeline, and communication protocols; (2) Information Gathering, during which M&J requested and reviewed relevant County documentation, submitted an initial data request, and developed the Report Outline; (3) Fieldwork and Data Analysis, during which M&J conducted interviews with County administrators and management, performed site observations, reviewed financial records and capital plans, and analyzed performance data; and (4) Validation and Reporting, during which M&J shared preliminary findings with OPPAGA through biweekly updates, prepared the Draft Report for OPPAGA and County review, and finalized findings and recommendations.

Pursuant to *s.*212.055(11), *Florida Statutes,* M&J examined the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

The performance audit was conducted in accordance with Generally Accepted Government Auditing Standards ("GAGAS"). GAGAS standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. M&J believes that the evidence obtained provides a reasonable basis for our observations and conclusions.

Methodology

M&J conducted an introductory kickoff meeting with Charlotte County on June 15, 2026, to introduce key M&J team members, discuss project objectives and scope, determine methods for requesting information and interviews, and gain background information from the County about the proposed surtax. M&J submitted initial information and interview request lists to the County on June 15, 2026.

M&J conducted onsite fieldwork on July 15 – July 17, 2026. While onsite, we conducted interviews with the following County personnel: County Administrator, Deputy County Administrator, Assistant County Administrator, Public Safety Director/Fire Chief, Utilities Interim Director, Utilities Assistant Director, Public Works Director, Community Services Director, Budget and Financial Services Director, Financial Manager, Purchasing Director, Clerk Finance Director, Clerk AP Manager, Clerk Payroll Manager, and the Legislative/Strategic Initiative Coordinator. During the interviews, County team members' roles were discussed along with processes and procedures the County and/or the program areas follow to address the six (6) research tasks and underlying subtasks.

Information requested, received, and assessed included operating, financial, and performance information with a focus on the proposed surtax benefitting program areas. Information was used to help M&J gain an understanding of the County's relevant operating environment and past performance related to the six (6) research tasks, and to document and report findings and conclusions. Additional offsite/remote fieldwork was performed July 20, 2026, through August 14, 2026, which included additional communications with relevant County personnel regarding follow up questions and additional information requests.

Chapter 1: Program Economy, Efficiency, and Effectiveness

This chapter will summarize the overall findings for the Program Economy, Efficiency, and Effectiveness of the programs for which Charlotte County intends to use funds, including:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Program Economy, Efficiency, and Effectiveness
Overall Finding: Meets

Overall, Charlotte County meets expectations for Research Task 1. Each of the program areas regularly makes use of management reports to evaluate performance. The program areas perform self-evaluations of program performance on a regular basis, have performance reviewed by the County's internal audit function, and solicit reviews from external third-parties. If these reviews identify deficiencies in program performance, each program area has demonstrated a history of timely response and action. The County departments responsible for delivering each of the three program areas all are accredited or are actively seeking accreditation from leading industry agencies, which shows that the departments operate in accordance with leading industry practices and stay up-to-date on relevant trends and developments. Although the COVID-19 pandemic caused some disruptions to capital construction projects, the County has been successful in delivering sales tax-funded infrastructure projects similar to those planned under the proposed sales tax. Finally, the program areas all use the County's established, well-documented, and thorough procurement policies and procedures.

Findings by Subtask:

- Subtask 1.1 – Management Reports: Meets
- Subtask 1.2 – Periodic Evaluation of Programs: Meets
- Subtask 1.3 – Resolution of Deficiencies Identified: Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Meets
- Subtask 1.5 – Evaluation of Cost, Timing, and Quality of Sample of Program Projects: Meets
- Subtask 1.6 – Written Procurement Policies and Procedures: Meets

Subtask 1.1 – Management Reports

Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.1. To address the requirements of this subtask, M&J reviewed management and performance reports provided by the Public Safety, Utilities, Public Works, Community Services, and Facilities Departments to develop an inventory of the reports that the departments produce and understand report contents. M&J also interviewed relevant County staff to understand how the management and performance reports are used to monitor programs and inform decision-making. Based on M&J's review and analysis, the program areas produce management reports on a regular basis and use the reports to monitor program performance and cost in a reasonable manner.

Public Safety – Meets

The Public Safety Department regularly uses management reports and data to monitor the performance of its operations and capital programs. One report that the Public Safety Department produces and reviews on a weekly basis is a weekly Call Report, produced using data from the County's computer aided dispatch ("CAD") system. For each of the Public Safety Department's fire and emergency medical services ("EMS") units, the weekly Call Report provides data related to call times (*i.e.*, the time between when the dispatcher first receives the call for service and dispatches units to respond), turnout times (*i.e.*, the time between when the station alerting device is activated and when the unit leaves the station), travel times, and overall response times (*i.e.*, the total time from receiving the call to arriving at the emergency scene). For EMS units, the weekly Call Report also details wall time for the week, or the time that the EMS unit spends with patients in their ambulance while parked at a hospital, waiting to transfer the patient to the hospital's care.

The Public Safety Department also produces a quarterly Call Concurrency Report, which provides a geographic analysis of calls, broken down by call type. The Public Safety Department uses the quarterly Call Concurrency Report to assess the geographic distribution of its units, in order to help best match resources to demand. In interviews, Public Safety Department staff stated that they have previously re-located the County's "peak load" EMS units based on the data provided in the quarterly Call Concurrency Reports in an effort to reduce travel times, and therefore overall call response times.

The Public Safety Department also uses the County's fleet management software system to track fleet maintenance records, work orders, and parts inventories. This software system allows the Public Safety Department to assess overall maintenance costs for each of its vehicles. During the capital planning process, when reviewing the County's fleet replacement and expansion options, Public Safety Department staff use the collected repair cost, operating cost, and reliability data from the fleet management software system to prioritize vehicles for retirement and replacement. Instead of simply retiring vehicles based on age or mileage, the Public Safety Department may use these cost and reliability data to prioritize the replacement of a somewhat newer vehicle that is more expensive to run and/or has ongoing repair needs over the replacement of an older vehicle that is cheaper to operate and/or has fewer recurring breakdowns.

While managing capital construction projects, Public Safety Department and Facilities Department staff meet with the County's contracted architecture/engineering ("A/E") firm and/or construction manager regularly in owners/architect progress meetings ("OAC meetings") to discuss project status and address any questions or concerns that arise during the design and construction process. The A/E firm or construction manager produce detailed minutes for each of these meetings (and any other meetings that the firms hold with the County) and provide the minutes to the County. The County uses these meetings and meeting minutes to keep track of project status and identify any challenges that the projects are facing.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department regularly uses management reports to track operational performance and monitor costs, including reports on both field operations and support services. The Public Safety Department uses these reports to assist in decision-making to improve performance and control costs. The Public Safety and Facilities Departments both regularly use contractor-created reports to track progress on and assist in administering Public Safety capital programs, as well.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities Department produces regular reports on system performance as part of its efforts to comply with applicable state and federal environmental laws. The Utilities Department's internal laboratories and compliance function produces a number of water quality and operational status reports themselves, but the Utilities Department also contracts with a third-party compliance firm to assist in reviewing the reports and complying with the relevant requirements. In addition to using data to monitor system operations and assist in managing Utility Department operations, the Utilities Department compiles the collected data into quarterly reports that it submits to the Florida Department of Environmental Protection ("FDEP") and annual reports for regulators and the public, including a public overall Utilities Department annual report and specific public reports on the County's two separate drinking water networks – Burnt Store and Peace River.

The Utilities Department's operations are also regularly assessed by FDEP and United States Environmental Protection Agency ("EPA"). As part of these assessments, FDEP and the EPA provide reports detailing any findings and issuing recommendations as relevant. The Utilities Department uses these findings and recommendations to help guide operations and future capital investments. Subtask 1.3 discusses the Utilities Department's use of FDEP and EPA assessments in greater detail.

The Utilities Department also performs financial reviews, including rate studies and fee analyses. In its rate studies, the Utilities Department evaluates whether the rates that it is charging customers for service are reasonable for the service being provided and sufficient to cover the Utilities Department's costs. The Utilities Department updates its rate study annually. In its fee analyses, the Utilities Department evaluates the fees (primarily connection fees) that it charges and evaluates whether the fees are comparable to other similar utilities and whether the fees adequately address costs associated with new utility connections.

The Public Works Department maintains a roadway safety dashboard that it uses to track data related to roadway safety in the County, including total counts, timing, influencing factors (*e.g.*, weather, distracted driving, etc.), types of vehicles involved, and location. The Public Works Department uses these data to track the safety of public roadways and assist in identifying opportunities for potential traffic safety improvements, such as traffic calming devices. The Public Works Department also tracks traffic volumes on specified road segments using automated traffic counters and reports these data in an annual Roadway Concurrency Report, which compares the traffic volumes against benchmark criteria for similar roadways. The Public Works Department uses the collected data to assist in identifying overcrowded roadways and prioritize future roadway expansion projects. Subtask 4.3 discusses the Roadway Concurrency Report in greater detail.

The Public Works Department uses the County's asset management software platform, Cityworks, to track work orders related to roadways. These work orders cover a variety of roadway condition-related items, such as obstacles, potholes, or signage issues. The Public Works Department can produce on-demand reports from the Cityworks software platform detailing the types of work orders that the Department is responding to and the Department's performance at responding to the work orders, such as response times. The Public Works Department uses these work order reports to track progress and costs related to responding to work orders.

The Utilities Department and Public Works Department both conduct similar project status meetings with the contractors working to design and construct their capital projects, similar to the OAC meetings that the Public Safety and Facilities Departments hold with their contractors. The Utilities Department and Public Works Department use the minutes from these regular project status meetings to track project status and help maintain performance and project budgets, similarly to the Public Safety and Facilities Departments.

Conclusion: *Based on information obtained during fieldwork, the Utilities Department and Public Works Department both regularly use management reports to evaluate program performance and cost. The Utilities Department tracks a variety of data related to program compliance and revenues, while Public Works Department management regularly reviews data on roadway safety, road network health, and field operations. Both the Utilities and Public Works Departments also engage with contractors on a regular basis and use meeting minutes to track project performance.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department produces a wide variety of management reports to track the performance of its various programs. These reports include the following:

- Quarterly park safety inspections, which use a template to assess 30 specific safety considerations (*e.g.*, the state of the park's lighting systems, trip/slip hazards, park signage, trail conditions, and facility/amenity conditions).
- Post-program participant surveys, in which people who have participated in Community Services Department programs provide feedback on the events.
- Pool chemical logs, which track the results of chemical analyses of County pools and any actions taken by pool staff to address high or low chemical readings.
- Annual playground maintenance needs assessments, in which staff perform well over 100 checks across as many as 17 different amenities to assess the condition of County playgrounds and identify areas for repair or improvement.
- Location traffic reports, provided by a contracted third-party data service provider, which uses anonymized cell phone location data to detail traffic to various Community Services Department facilities, including projected demographic data and visit details (*e.g.*, time of day, day of week, duration of visit, prior location, following location).

Community Services Department management use these reports to guide Department operations, including identifying features for repair or replacement, confirming compliance with safety requirements, evaluating the success of programming and deciding on future programming, and understanding the role that Community Services Department facilities play in the lives of County residents and visitors.

The Community Services Department manages the delivery of "horizontal" construction projects entirely in-house, while it works with the Facilities Department to deliver "vertical" construction projects.[1] In both circumstances, Community Services Department and/or Facilities Department staff regularly meet with the contracted A/E firm and contracted construction management or construction firm to discuss capital project status, similar to how the Public Safety and Facilities Departments conduct their regular OAC meetings with contractors for Public Safety projects. Community Services Department staff use the meeting minutes from these meetings to monitor project status and budget in a similar manner.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department uses a wide variety of management reports to track a number of aspects of Departmental performance, including compliance with health and safety regulations, facility and amenity condition and repair/replacement needs, feedback on Recreation Division programming, and user demographics and usage trends. The Community Services Department and, as applicable, Facilities Department, review minutes from meetings with contractors on a regular basis, and use these reports to track project status, including budget and timeline.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.2 – Periodic Evaluation of Programs

Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.2. To address the requirements of this subtask, M&J reviewed various reports and publications prepared by the relevant County programs assessing program performance and cost, including internal reporting, compliance reports, and reports of evaluations performed by third-party organizations. M&J used the collected documents to evaluate whether each program adequately reviews its performance and costs and interviewed relevant County staff to understand how the performance reviews are conducted and used. Based on M&J's review and analysis, each program area periodically reviews its program performance and cost in multiple formats, using reasonable criteria.

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[1] Horizontal" construction refers to construction that primarily occurs along or immediately below the ground, such as landscaping, constructing roads and trails, and performing work on underground utilities. "Vertical" construction refers to the construction of buildings and structures that extend up from the ground (including single-story buildings).

Public Safety – Meets

The Public Safety Department regularly evaluates its programs to assess performance and cost. In addition to reviewing the performance and management reports discussed in Subtask 1.1, a specialized third-party firm has assessed and reported the Public Safety Department's performance in a Standards of Cover ("SOC") document, an industry standard evaluation performed based on criteria set by the Commission on Fire Accreditation International ("CFAI"). The SOC document concluded that "overall, the [Public Safety Department] is performing well within the current system. The community enjoys high-quality services from a professional and well-trained department." The SOC document also provided recommendations for "incremental system adjustments" to further enhance service delivery and operational efficiency. As discussed in Subtask 4.2, the SOC document evaluates the Public Safety Department's current operations and uses the assessment to provide "plans for maintaining and improving capabilities, as well as policy recommendations to address gaps in performance or desired outcomes." The Public Safety Department's current SOC document was developed in 2022, in anticipation of the County's efforts to obtain CFAI accreditation. Per interviews, the Public Safety Department expects that the County's FY27 budget will include funds for updating the 2022 SOC document.

The Public Safety Department has become a CFAI Registered Agent, the first stage in the CFAI accreditation process. As a Registered Agent, the Public Safety Department has begun training staff in the CFAI accreditation process, which includes regular performance reviews. Obtaining and maintaining CFAI accreditation requires preparing and submitting annual compliance reports as well as conducting an exhaustive self-assessment and on-site peer assessment every five years. The Public Safety Department does not yet perform the elevated level of review required to obtain and maintain CFAI accreditation but anticipates performing this heightened assessment process as part of the CFAI accreditation process.

The Public Safety and Facilities Departments review the County's Public Safety-related capital needs every two years, during the County's biennial budget cycle.[2] During the budget cycle, the County updates the County's three main capital planning documents, the 20-year Capital Needs Assessment ("CNA"), the six-year Capital Improvement Program ("CIP"), and the two-year capital budget. Subtask 4.4 contains additional discussion regarding the Capital Improvement Plan policy that outlines the County's processes for developing and updating the CNA, CIP, and capital budget. During each biennial budget cycle, the County (including the Public Safety Department and Facilities Department) review the Public Safety Department's capital needs to assess whether the projects are still prioritized properly and evaluate whether new needs have emerged that deserve to be added to the list. At the CIP and capital budget stages of the capital planning process, the County also more closely reviews estimated project costs and funding availability, to help develop funding models for the planned projects. The Facilities Department manages the County's contract with a third-party A/E firm for cost estimation services for vertical construction projects, including Public Safety projects.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department regularly reviews management reports and data in order to evaluate program performance. The Public Safety Department has also contracted with a third-party firm to develop a detailed SOC document and intends to regularly update the SOC document and implement the accompanying feedback. Additionally, the Public Safety Department is in the early stages of implementing an even higher level of program evaluation as part of the CFAI's accreditation program. Regarding capital projects, the Public Safety Department and Facilities Department evaluate the County's Public Safety-related capital needs as part of the County's biennial budget cycle.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

As discussed in Subtask 1.1, the County's Utilities and Public Works Departments regularly review management reports to evaluate their operations and assess performance and cost of services. In particular, the Utilities Department undergoes regular FDEP facility/equipment inspections, in order to validate that critical Utilities Department infrastructure is in a state of good repair and meets relevant requirements.

[2] The County develops its annual budgets on a two-year cycle. For example, the County's conducted the budget cycles for Fiscal Year 2026 ("FY26") at the same time as it prepared the FY27 budget. The County performs a mid-cycle budget adjustment to update the budget for the second year of the biennial budget cycle, as needed.

The Utilities Department reviews its performance in the form of its various master plan documents, which assess the current state of the Utility Department's existing infrastructure and operations and outlines a path forward to continue to meet environmental requirements while serving the County's growing population. The Utilities Department maintains three primary master plans for its three primary service areas: a Potable Water Master Plan (published in 2023), a Sewer Master Plan (first published in 2017 and updated in 2024), and a Reclaimed Water Master Plan (published in 2024). M&J has reviewed the Utilities Department's three primary master plans and confirmed that the documents are analyses of the performance of the three service areas, based on each master plan's analysis of relevant operational data. The Utilities Department has also performed a number of other analyses and evaluations in recent years, including the development of a Supervisory Control and Data Acquisition ("SCADA") Master Plan in 2020, a Utilities Cyber Security Audit in 2020, and a Water Systems Risk and Resilience Assessment in 2020.

The Public Works Department primarily reviews its performance, as relevant to the planned sales tax projects, through the annual Roadway Concurrency Report, which compares actual traffic of major County roadways to design capacities. The Public Works Department also reviews the County's roadway network as part of the Charlotte County-Punta Gorda Metropolitan Planning Organization's ("MPO") Long Range Transportation Plan ("LRTP"), as discussed further in Subtask 4.1. The Public Works Department, as part of the County's MPO delegation, reviews and periodically updates the LRTP, with the last update being published in 2025.

The Utilities and Public Works Departments additionally review their respective capital construction programs during review of the CNA, CIP, and capital budget as part of the County's biennial budgeting process. The Utilities Department maintains a separate CNA and CIP, but the Public Works Department's planned capital projects are included in the main, non-utility capital planning documents. During the biennial budget review process, staff from the Utilities Department and Public Works Department work with staff from other relevant County bodies to review the identified needs to determine that the needs are still relevant, add newly identified needs to the long-term capital plans, and evaluate cost projections. The Utilities Department and Public Works Departments either have cost estimates performed by A/E firms as part of the project design process or have in-house engineers prepare cost estimates based on industry guidance and past project costs.

Conclusion: *Based on information obtained during fieldwork, the Utilities Department and Public Works Department both regularly review their programs to evaluate program performance and costs through a combination of management reports and longer-term assessments. The Utilities and Public Works Departments also re-evaluate capital needs during each biennial County budgeting cycle, through the CNA, CIP, and capital budget development processes.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

In addition to reviewing the management reports and performance data discussed in Subtask 1.1, the Community Services Department performs periodic evaluations of program performance. One of the main ways in which the Community Services Department reviews its services is through the National Recreation and Park Association's Commission for Accreditation of Park and Recreation Agencies ("CAPRA") accreditation process. In order to maintain CAPRA accreditation, which the Community Services Department has held since 2017, the Department must undergo a reaccreditation process every five years. **Figure 1-1** is a screenshot from the National Recreation and Park Association website showing that the Community Services Department is CAPRA certified through 2027.

Figure 1-1: Community Services Department CAPRA Accreditation Screenshot

Charlotte County Community Services
Community Services
Contact Name: *Maureen Broderick*
1120 Centennial Blvd
Port Charlotte FL 33953
Phone: *(941) 625-7529* ***Fax:***
Agency Contact Email: maureen.broderick@charlottecountyfl.gov
Agency Website: *https://www.charlottecountyfl.gov*
First Accredited:*09/25/2017*
Next Visit:*Spring 2027*
Next Review:*Conference 2027*

Source: National Recreation and Park Association Website, Accessed by M&J.

The CAPRA reaccreditation process involves preparing a self-assessment report and undergoing a visitation (either onsite or virtual) from the CAPRA Review Team. The Community Services Department was last reaccredited in 2022. In order to achieve its 2022 reaccreditation, the Community Services Department had to comply with all 36 CAPRA fundamental standards and at least 112 of CAPRA's 118 non-fundamental standards.

The 36 CAPRA fundamental standards with which the Community Services Department was found to be in compliance during its 2022 reaccreditation cover the following topics:

1. Source of Authority
2. Mission
3. Agency Goals and Objectives
4. Vision
5. Administrative Policies and Procedures
6. Agency Relationships
7. Involvement in Local Planning
8. Park and Recreation System Master Plan
9. Strategic Plan
10. Community Involvement
11. Organizational Structure
12. Internal Communication
13. Public Information Policy and Procedure
14. Management Information Systems
15. Personnel Policies and Procedures Manual
16. Code of Ethics
17. Equal Opportunity Employment and Workforce Diversity
18. Background Investigation
19. Staff Qualifications

20. Job Analyses for Job Descriptions
21. Fiscal Policy
22. Comprehensive Revenue Policy
23. Fiscal Management Procedures
24. Purchasing Procedures
25. Accounting System
26. Independent Audit
27. Annual or Biennial Budget
28. Recreation Programming Plan
29. Program Objectives
30. Outreach to Diverse Underserved Populations
31. Maintenance and Operations Management Standards
32. Codes, Laws, and Ordinance
33. Authority to Enforce Laws by Law Enforcement Officers
34. General Security Plan
35. Risk Management Plan and Procedures
36. Systematic Evaluation Processes

The Community Services Department will next seek reaccreditation in 2027. As an accredited agency, the Community Services Department prepares and submits an annual report to CAPRA detailing its continued compliance with the CAPRA accreditation standards.

The Community Services Department maintains a Parks & Recreation Master Plan, which was initially developed in 2015 and was last updated in 2024; the Parks & Recreation Master Plan covers the period through 2050. Subtask 4.1 discusses the Parks & Recreation Master Plan in greater detail. The Community Services Department is also in the process of developing a Libraries Master Plan.

The Community Services Department and Facilities Department further review the County's Community Services-related capital needs during the biennial budget development process. During this process, the Community Services and Facilities Departments work with other County stakeholders to evaluate the prioritization of the Community Services projects listed on the CNA and CIP and identify any potential new projects for inclusion in the lists. The Community Services and Facilities Departments also reassess project costs as needed during the budget development process. The Community Services Department develops cost estimates for horizontal construction projects itself, using prior projects and industry standards as cost estimation guidelines, while the Facilities Department uses its contracted third-party cost estimator to prepare cost estimates for vertical construction projects.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department regularly assesses the cost and performance of its programs through the development and/or updating of its master planning documents and as part of maintaining its CAPRA accreditation status. Additionally, the Community Services Department and Facilities Department reevaluate capital program prioritization and cost estimates during the County's biennial budgeting process.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.3 – Resolution of Deficiencies Identified

Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.3. To address the requirements of this subtask, M&J reviewed various reports reviewing performance of the relevant departments, including reviews performed by external reviewers and reviews conducted by the County Clerk of Court Office's internal audit function. For relevant functions, such as functions related to capital projects, M&J also reviewed the relevant department's response to confirm that the response addresses the identified deficiencies, if not already confirmed by the Clerk of Court Office's internal audit function. M&J also interviewed relevant staff to understand processes for responding to identified deficiencies. In addition, M&J reviewed the County's financial audit reports from the last five fiscal years and found that the County's financial auditor did not identify any findings during the years under review. Based on M&J's review and analysis, the various program administrators have a demonstrated history of taking reasonable and timely actions to address identified deficiencies in program performance.

Public Safety – Meets

The Public Safety Department's SOC document identified a number of areas for improvement within the Department, with the SOC document's "High-Level Summary of Recommendations" subsection including 18 specific items (including a mix of recommendations for operational changes or investments, recommendations to continue existing practices, and findings that recommendations are not needed). The Public Safety Department held a workshop with the Board of County Commissioners to discuss the results of the SOC document following its publication, in which the Department identified specific changes to make to apply the included recommendations. The Public Safety Department has implemented, is in the process of implementing, or is actively planning the implementation of most of the SOC document's operational recommendations, including recommendations to deploy additional peak load EMS units, and has incorporated capital investment recommendations into the CNA and CIP.

The Clerk of Court Office contains the County's internal audit function, which performed one review of Public Safety Department operations within the past five calendar years, an inventory of the Public Safety Department's fire and EMS controlled substances, published on December 19, 2025.[3] In the inventory report, the internal auditors provided nine specific recommendations, but ultimately concluded that, despite the recommendations, the "controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met." The inventory report details the nine recommendations to address the "few specific control weaknesses" noted by the internal auditor, which are largely related to improved recordkeeping, oversight, and process documentation.

[3] The Clerk of Court Office's internal audit function performed one additional review at the request of the Public Safety Department, a review of the financials of an affiliated not-for-profit organization with which the Public Safety Department holds a contract. As this was not a review of Public Safety Department operations, it is not relevant to this report.

The Public Safety Department provided a thorough management response that addresses each of the nine recommendations, providing additional information and context regarding the internal auditor's observations and describing the Department's response to the recommendation. In many cases, the Public Safety Department noted that the recommended procedures are standard practice within the Department, even if they were not included in the Department's documented policies and procedures. For eight of the nine recommendations, the Public Safety Department's management response stated that the Department had updated its documented policies and procedures to include the recommended language; for the one recommendation that the Public Safety Department did not implement, the Public Safety Department indicated that they disagreed with the recommended process update and asserted that the purported deficiency identified by the internal auditor was instead an "appropriate use of supervisory discretion based on the nature of the [incidents]."

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department has a demonstrated history of responding to identified deficiencies, from both reviews commissioned by the Department as well as unsolicited internal audit reports. When the Public Safety Department is made aware of deficiencies and/or provided recommendations, it has promptly responded to the identified issues, taking proactive steps to interface with County leadership to request any needed resources, and documents its implementation of the applicable changes. In the event that the Public Safety Department disagrees with a deficiency identified by an external reviewer, it acknowledges the disagreement and justifies its disagreement in writing.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities Department is regularly subject to compliance reviews performed by FDEP and the EPA. An EPA-contracted evaluator performed a site visit of Utilities Department facilities on February 25, 2026, which did not identify any findings. FDEP regularly inspects the condition of various portions of the Utilities Department's infrastructure, such as wastewater treatment plants and sewer lift stations. FDEP has not made findings that have resulted in adverse performance during recent years but, in interviews, staff reported that FDEP does often provide findings regarding equipment nearing the end of its lifecycle or opportunities for improved resiliency. The Utilities Department uses these findings to inform its capital maintenance and construction priorities, including the allocation of its approximately $6,000,000 per year Comprehensive Replacement Program budget. This Comprehensive Replacement Program is an individual line within the Utilities Department's capital planning (including the CNA, CIP, and capital budget), although the program details are left to the Utilities Department's discretion to account for the fact that this fund is intended to address needs as they are identified.

The Utilities Department has also been the subject of four Clerk of Court Office's internal audit reviews within the past five calendar years, which are:

- Follow-Up Charlotte County Utilities – Capital Improvement Program, published November 18, 2022.

- Utilities Warehouse Mid-Year Inventory, published November 8, 2023.
- Utilities Warehouse Mid-Year Inventory, published August 5, 2024.
- Utilities Warehouse Inventory, published December 18, 2025.

Subtask 4.4 discusses the Follow-Up report in greater detail. In this report, the internal auditor is following up on recommendations made during an October 23, 2019, evaluation of the Utilities Department's CIP processes. The internal auditor found that the Utilities Department had fully responded to two of the four outstanding recommendations and was in the process of responding to the remaining two recommendations. M&J confirmed that the Utilities Department has since addressed the two recommendations that were in progress at the time of the 2022 follow-up review.

In the inventories audit, the internal auditors observed the inventory procedures performed at the Utilities Department's warehouse. In the first of the inventory reports, the internal auditors provided two recommendations, but ultimately concluded that, despite the recommendations, the "controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met." One of the recommendations addressed Utilities Department actions, while the other recommendation related to the County Fiscal Services Division's processes for reconciling and capitalizing inventory, not actual Utilities Department actions.

The Utilities Department and Fiscal Services Division provided management responses to address the recommendations. The Fiscal Services Division noted that they updated their processes to correct the discrepancies observed by the internal auditors. The Utilities Department disagreed with the internal auditors' recommendation, which related to separation of duties, and described the existing processes in detail to explain why they believe that the current processes provide adequate separation of duties. The internal auditors did not make any findings in the following two inventory reports.

The Public Works Department has also been subject to multiple Clerk of Court Office's internal audit reports during the past five calendar years, including the following reports covering processes involving the Public Works Department's roadway design, construction, and maintenance functions:

- Public Works Maintenance and Operations ("M&O") Punta Gorda Yard Inventory, published November 22, 2021.
- Public Works M&O Punta Gorda Yard Mid-Year Inventory, published November 3, 2023.
- Public Works Sign Shop Mid-Year Inventory, published November 6, 2023.
- Public Works J.B. Yard Inventory, published February 23, 2026.

The Clerk of Court Office's internal auditor did not make any findings in its November 22, 2021, review of the M&O Punta Gorda Yard inventory. In its two November 2023 mid-year inventory reviews, covering the M&O Punta Gorda Yard and the Sign Shop, the internal auditor made the same finding but still concluded that "controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met." The finding shared between these two reports was directed towards the Fiscal Services Division, not the Public Works Department, and the Fiscal Services Division provided a management response affirming that it had made appropriate adjustments to the relevant policies and procedures. For the February 23, 2026, inventory report, the internal auditor again made a single finding directed towards the Fiscal Services Division (regarding an issue only somewhat related to the finding in the November 2023 inventory reports), although it still concluded that "controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met." The Fiscal Services Division again provided a management response affirming that it had implemented changes to processes and procedures to address the identified deficiency.

Conclusion: *Based on information obtained during fieldwork, the Utilities Department has a demonstrated history of promptly and thoroughly responding to identified deficiencies, both from external compliance reviews and internal audits. The Public Works Department has been regularly reviewed by the Clerk of Court Office's internal audit function. These reviews have generated findings, although the findings were primarily applicable to the County's Fiscal Services Division instead of the Public Works Department itself.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department has been the subject of multiple reviews performed by the Clerk of Court Office's internal audit function in the five calendar years before the start of M&J's fieldwork, which are:

- Community Services Library Revenues and Controls, published July 22, 2021.
- Follow-Up Community Services Library Revenues and Controls, published February 29, 2024.
- Community Services Parks and Recreation, published August 6, 2024.
- Follow-Up Community Services Parks and Recreation, published May 18, 2026.

In the original Library Revenues and Controls report, the internal auditor provided eight recommendations but still concluded that "controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met." The Community Services Department provided a management response to the report in which the Department agrees with all eight recommendations and details the actions that had been taken or were being taken in response to the recommendations.

In the follow-up Library Revenues and Controls Report, the internal auditor reviewed the Community Services Department's responses to confirm that the changes noted in the management response were sufficient and fully implemented. The internal auditor concluded that the Community Services Department had fully responded to four of the recommendations and had either partially responded to or was still in the process of responding to the remaining four recommendations.

Both the Community Services Department and the Fiscal Services Division provided management responses to the follow-up Library Revenues and Controls Report, as the Fiscal Services Division became involved in the response to one of the recommendations. In these management responses, the Community Services Department and Fiscal Services Division explained the reasons for the delays or partial responses to the four identified recommendations, confirmed that any outstanding issues had been resolved, and detailed further changes made to fully address the identified deficiencies.

In the original Parks and Recreation Report, the internal auditor provided a total of 13 recommendations, including five recommendations related to aquatic operations, five recommendations related to athletic operations, two recommendations related to park services, and one recommendation related to recreation services. The Community Services Department provided a management response to the Parks and Recreation Report in which it acknowledged all 13 recommendations and indicated that it had either taken action or intended to take action in response to all 13 actions, although the Department stated that circumstances made the specific actions recommended by the internal auditor infeasible for several recommendations.

In the follow-up Parks and Recreation Report, the internal auditor reviewed the Community Services Department's implementation of its responses to the original report, concluding that the Community Services Department fully responded to 11 of the 13 recommendations and was still in the process of responding to the remaining two recommendations. Both outstanding recommendations had to do with the configuration of County software platforms, with one software platform apparently being misconfigured and the Community Services Department still strategizing the proper way to update the other software platform.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department is responsive to deficiencies identified through the Clerk of Court Office's internal audit function. The Community Services Department's responses to deficiencies identified by the Clerk of Court Office's internal audit function have largely been effective, with increasing effectiveness in recent years.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.4 – Evaluation of Program Performance and Cost

Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.4. To address the requirements of this subtask, M&J verified that the relevant County departments have achieved and maintain relevant industry accreditations and evaluated operational reports to assess performance and compliance with industry standards. M&J additionally interviewed relevant County staff to discuss measures that the departments use to evaluate their performance and understand County-specific considerations that may influence overall performance evaluations. Based on M&J's review and analysis, the program areas meet industry expectations regarding program performance, adherence to leading practices, and efficiency.

Public Safety – Meets

The Charlotte County Public Safety Department's SOC document, prepared for the Department by a specialized public safety consulting firm, contains a thorough evaluation of the Public Safety Department's performance, concluding that "overall, the [Public Safety Department] is performing well within the current system. The community enjoys high-quality services from a professional and well-trained department. Predominantly, the [Department's] distribution and concentration delivery models are appropriately aligned with the County's unique risks. In addition, the practice of cross-staffing units provides operational and fiscal efficiencies." The SOC document goes on to identify several areas for further improvement, although it notes that these recommendations would be "incremental system adjustments" and that the Public Safety Department does not require any dramatic shifts or overhauls of performance.

The SOC document notes that the Public Safety Department's response times exceed industry targets across many phases of call response, including call times and turnout times, although travel times are aligned with industry standards. In its most recent performance-based budgeting documents, the Department reported a modest improvement in turnout times since the completion of the 2022 SOC evaluation, despite a meaningful increase in average daily call volume. As previously discussed, the Public Safety Department plans to update the SOC document in FY27, including further analysis of Department performance.

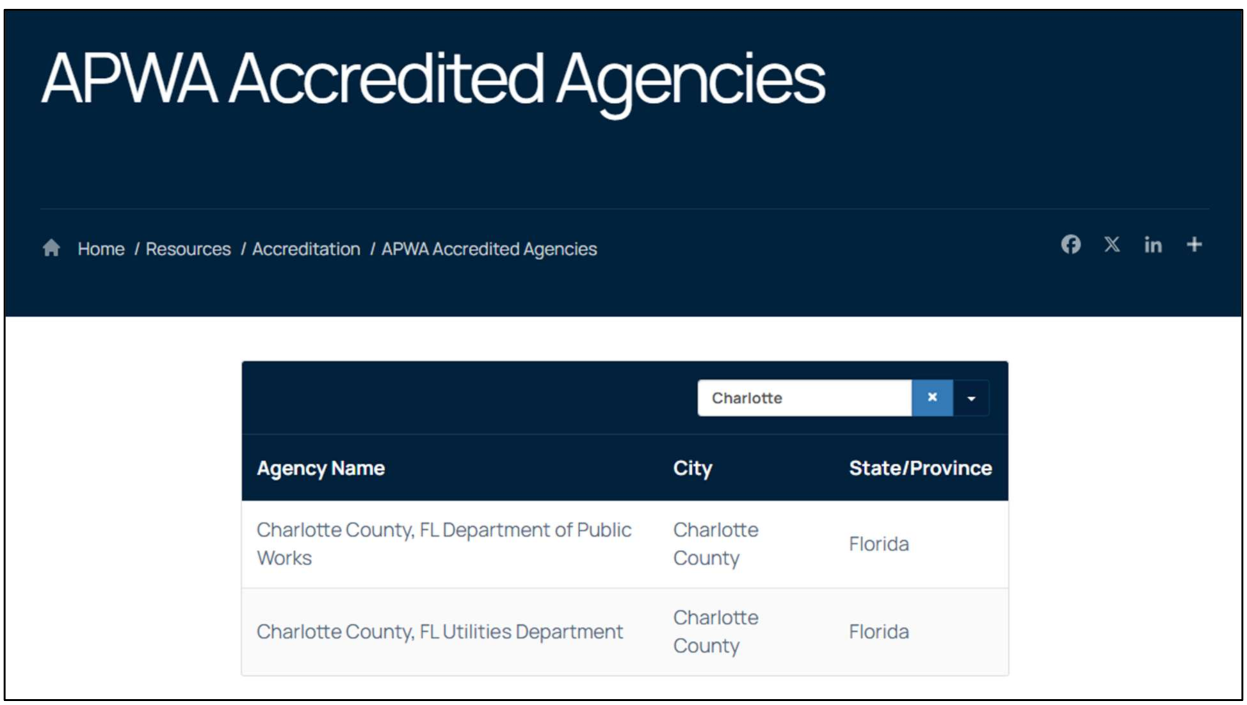
While the Public Safety Department is still in the process of obtaining CFAI accreditation, the Department is currently recognized by other industry groups as a leading performer. In 2025, the Public Safety Department was recognized by the Florida Emergency Medical Services for Children State Partnership Program for achieving the Florida Prehospital Pediatric Readiness Recognition Program ("PEDReady") at the Florida PEDReady Gold Tier, the highest tier of recognition awarded to Florida EMS agencies. Also in 2025, the Public Safety Department was recognized by the American Heart Association's Mission: Lifeline EMS Gold achievement award, the highest American Heart Association EMS recognition available. In 2024, the Public Safety Department's development of its Aircraft Rescue and Firefighting ("ARFF") training simulator was recognized by the National Association of Counties' ("NACo") Achievement Awards, which is a non-competitive awards program recognizing innovative County government programs.

Conclusion:** Based on information obtained during fieldwork, the Public Safety Department's operations have been recognized by industry organizations as high performing, both through in-depth reviews of overall Departmental performance and through specific certification and award programs. Public Safety Department data indicates that the Department has maintained or improved performance in the time since the reviews were performed in order to better comply with industry performance standards, and the County is progressing towards being recognized by the CFAI's rigorous accreditation program.* ***Accordingly, our assessment is that this subtask is met for this program.

Public Infrastructure and Utilities – Meets

As shown in **Figure 1-2**, both the Utilities Department and Public Works Department have received accreditation through the American Public Works Association ("APWA"). APWA accreditation involves a rigorous self-assessment and external best practice review to help ensure that the accredited organization's operations align with leading industry practices set forth in APWA's *Public Works Management Practices Manual*. The Utilities Department first received accreditation in 2024, while the Public Works Department was first accredited in 2025. APWA accreditation is valid for four years; the Utilities Department and Public Works Department will need to undergo a reaccreditation process in 2028 and 2029, respectively.

Figure 1-2: APWA Accreditation Website Screenshot



Source: APWA Website, Accessed by M&J.

As discussed in Subtasks 1.1, 1.2, and 1.3, the Utilities Department's performance is regularly assessed by regulatory agencies, including FDEP and the EPA, to confirm compliance with relevant environmental regulations. The Utilities Department has not received findings from FDEP or the EPA in recent years related to system performance, although it has received findings related to equipment age and/or resiliency (see Subtask 1.3 for further discussion on the Utilities Department's response to these findings).

The Utilities Department also publishes annual reports detailing system-wide performance and the performance of its two drinking water networks. The Utilities Department's most recent system-wide annual report and most recent reports for its two drinking water networks show that the system generally meets industry standards and functions as intended, although the System-wide annual report notes one instance where wastewater releases exceeded total nitrogen standards; the System-wide annual report notes that the Utilities Department planned to upgrade the applicable wastewater treatment plant's treatment systems as part of a planned capacity expansion.

As discussed in Subtasks 1.1 and 4.3, the Public Works Department uses its annual Roadway Concurrency Report to evaluate roadway capacity and assess performance against its set targets. Of the 246 roadway segments included in the most recent Roadway Concurrency Report, only three segments failed to meet the County's target level of service, while only one roadway segment merely met the target level of service; the remaining 242 roadway segments exceeded the County's target level of service.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments have both been recognized by the APWA as accredited organizations, which shows that they have been evaluated and found to meet the APWA's industry-leading standards and best practices for organizations providing the relevant types of public services. Additionally, internal reports developed by the Utilities and Public Works Departments shows that the Departments meet both self-imposed and regulatory performance standards.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

As discussed in Subtask 1.2, the Community Services Department has received CAPRA accreditation, confirming that the Department adheres to the National Recreation and Park Association's industry standards. The Community Services Department is currently planning to go through the reaccreditation process in 2027, as required by CAPRA standards.

The Community Services Department conducted surveys in 2021 and 2023 to evaluate public perception and use of parks and recreation facilities, assess interest in new facilities, and gauge community perceptions on several specific issues related to Department operations at the time. One of the main factors assessed in the community survey was general perception regarding parks and recreation facility attributes, summarized in **Figure 1-3**.

Figure 1-3: Community Survey, Parks and Recreation Attribute Results

	March 2021 Mean ratings[1]	NPS Score[2]	April 2023 Mean ratings[1]	NPS Score[2]
Overall rating	8.5	+46	8.1	+37
Safety	8.9	+66	8.6	+52
Value for the dollar	8.7	+56	8.6	+51
Cleanliness	8.7	+57	8.4	+43
Maintenance of facilities and amenities	8.7	+55	8.2	+40
Operational hours	8.5	+49	8.2	+40
Adequacy of facilities	8.6	+53	8.1	+35
Quality of programs or services	8.5	+48	8.1	+30
Variety of programs or services	8.3	+41	7.8	+19

[1] **Net Promoter Score** (**NPS**) is a management tool that can be used to gauge customer loyalty and satisfaction. Two thirds of Fortune 1000 companies use the metric. An NPS can be as low as -100 or as high as +100. A positive NPS is generally deemed good; a NPS of +50 is generally deemed excellent; and anything over +70 is exceptional. NPS is calculated by subtracting the bottom ratings (0 to 6) from the top ratings (9 & 10) on a 0 to 10 scale.
[2] Using a 10-point scale where 10 is excellent and 0 is unacceptable.

Source: Charlotte County Community Services Department.

As shown in **Figure 1-3**, scores decreased slightly from the 2021 survey to the 2023 survey, but scores remained generally high and Net Promoter Scores ("NPS") remained consistently positive. Per the footnotes included in the survey report, "NPS is a management tool that can be used to gauge customer loyalty and satisfaction. Two thirds of Fortune 1000 companies use the metric. An NPS can be as low as -100 or as high as +100. A positive NPS is generally deemed good; a NPS of +50 is generally deemed excellent; and anything over +70 is exceptional." Using these NPS metrics, community survey participants rated all parks and recreation attributes as "good" and, in the 2023 survey, assessed two specific attributes, "safety" and "value for the dollar," as "excellent."

The community survey additionally reviewed ratings of specific types of programs offered by the Community Services Department,[4] with the results excerpted in **Figure 1-4**.

[4] The community survey report does not indicate that these survey questions related to specific programs were restricted to survey participants that have used those programs, so the responses may indicate more about community perceptions regarding the programs than they do about the experiences of program participants.

Figure 1-4: Community Survey, Program Results

	March 2021 Mean Ratings[1]	NPS Scores[2]	April 2023 Mean Ratings[1]	NPS Scores[2]
Nature (walking, trails, hiking, birding, gardening)	9.0	+68	8.7	+54
Active sports (baseball, soccer, basketball, martial arts)	8.6	+55	8.3	+42
Outdoor & adventure recreation	8.5	+45	8.3	+33
Wellness	8.3	+43	8.1	+26
Volunteerism	8.4	+49	7.9	+22
Water sports, sailing, canoeing, kayaking, windsurfing	8.4	+43	7.6	+13
Travel and tourism	8.5	+53	7.5	+10
Indoor/passive games (bingo, bridge, cooking)	8.6	+56	7.4	+9
Literary & educational programs	8.5	+53	7.4	+15
Arts & crafts & hobbies	8.0	+24	7.3	+4
Theatre, music, painting, dance	7.7	+18	6.9	+0
Special needs activities	8.1	+37	6.7	+0
Self-development (nutrition, weight loss, self-help)	7.7	+15	6.6	-5
New arts (computer digital photography, etc.)	7.8	+21	6.1	-11

[1] Using a 10-point scale where 10 is excellent and 0 is unacceptable.
[2] **Net Promoter Score** (**NPS**) is a management tool that can be used to gauge customer loyalty and satisfaction. Two thirds of Fortune 1000 companies use the metric. An NPS can be as low as -100 or as high as +100. A positive NPS is generally deemed good; a NPS of +50 is generally deemed excellent; and anything over +70 is exceptional. NPS is calculated by subtracting the bottom ratings (0 to 6) from the top ratings (9 & 10) on a 0 to 10 scale.

Source: Charlotte County.

Figure 1-4 again shows a modest decline in ratings from the 2021 survey to the 2023 survey. In this case only one of the 14 programs received an "excellent" NPS rating in the 2023 survey, with an additional nine programs receiving "good" NPS ratings and the final four programs receiving neutral or negative ratings.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department maintains CAPRA accreditation, which indicates that the Department's operations conform to National Recreation and Park Association industry standards. Additionally, County residents have universally positive views of the Department's parks and recreation amenities and largely positive views of the Department's program offerings.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.5 – Evaluation of Cost, Timing, and Quality of Sample of Program Projects

Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.5. To address the requirements of this subtask, M&J evaluated the procurement and delivery of a selection of capital projects funded through prior Charlotte County sales taxes within recent years. The projects included in M&J's review are:

- Public Safety

    - ARFF Training Prop Phase 2.
    - Fire Stations 17, 3, and 6.
- Public Infrastructure and Utilities
    - Family Services Center Phase 2.
    - Olean Boulevard Widening.
    - Biscayne – Sports Park Force Main Replacement.
- Community Services
    - Quesada Avenue Sidewalk Construction.
    - William R. Gaines Jr. Veterans Memorial Park Phase 2.
    - Punta Gorda Charlotte Library.

To evaluate these capital projects, M&J reviewed sample project documents provided by the County, including solicitations, specifications and design documents, bids and proposals, contracts, status updates, invoices, and close-out documents, for each project to confirm that the County complied with established procurement and project management policies and procedures and is adhering to industry leading practices. Based on M&J's review and analysis, the sampled projects were of reasonable cost and were completed well, on time, and within budget (or, for projects still in progress, are of reasonable cost and are on track to be completed well, on time, and on budget).

Public Safety – Meets

M&J's sampled Public Safety capital projects are:

- ARFF Training Prop Phase 2.
- Fire Station 17, 3, and 6.

ARFF Training Prop Phase 2

Phase 2 of constructing the County's ARFF Training Prop was included as a project for funding under the County's 2020 sales tax. The initial sales tax documents indicate that the project had $2,300,000 of funding from prior funding sources (not prior County sales taxes) and estimated a total project cost of $5,800,000, requiring an additional $3,500,000 of funds from the 2020 sales tax. The project was included in the County's CNA and CIP at the time of its inclusion in the 2020 sales tax project list. Phase 1 of the ARFF project, which included design work, was funded through grant funds.

The Public Safety Department worked with the Facilities Department to manage the ARFF Training Prop Phase 2 project using the Construction Manager at Risk (“CMAR”)[5] project delivery method. The County procured both A/E and construction management services using the competitive sealed proposal procurement method, discussed in greater detail in Subtask 1.6, with procurement for both project phases taking place during Phase 1 of work; Phase 2 was executed using the same designs and construction manager contract as Phase 1. M&J reviewed the Request for Proposals for the construction manager services, posted in March of 2019, and confirmed that the solicitation contained standard terms and relevant scope and specification documents for the construction management services. M&J also reviewed the County’s bid tabulations and confirmed that the County awarded the purchase to the bidder scored highest by the Professional Services Committee; as per the County’s competitive sealed proposal method and the terms of the Florida Consultants’ Competitive Negotiation Act[6] (“CCNA”), cost was not a factor in the proposal evaluation process. The County entered into a contract for construction management services with the winning proposer on June 10, 2019. The Contract stipulates that the construction manager and County will agree on a guaranteed maximum price (“GMP”) as part of the pre-construction process.

The construction manager and County finalized development of the GMP and presented it to the Board for approval in March of 2021, with a value of $6,512,876, $712,876 higher than the originally estimated Phase 2 project costs. As a result, the Board of County Commissioners was required to amend the project budget to account for the higher than expected costs. Meeting minutes from a March 23, 2021, Board of County Commissioners meeting indicate that the elevated costs are primarily due to COVID-19-era increases in the price of construction materials, such as concrete and steel. The GMP also set a target completion date of February 21, 2022. In November of 2021, the County amended the GMP to adjust the project deadline to May 24, 2022, to account for delays caused by COVID-19-era supply chain disruptions to the delivery of weathering steel (often referred to as “Corten” or “Core-10” steel) required to execute the project. The Board of County Commissioners approved the GMP amendment, which did not adjust the final project price. The County’s contract with the construction manager allows for liquidated damages in the event that the project was not completed as of the GMP’s target completion date, with a value of $500 per calendar day of delay.

M&J reviewed provided documentation and confirmed that the County confirmed substantial completion of the ARFF Phase 2 project on May 12, 2022, 10 days ahead of the revised schedule. Due to the CMAR project delivery method, the County is not obligated to pay any construction costs above the GMP and the documents reviewed by M&J show that the County did not amend the GMP to increase the total cost during the project.

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[5] Subtask 3.1 contains additional discussion regarding the CMAR project delivery method.
[6] §287.055, *Florida Statutes*.

Fire Stations 17, 3, and 6

The project to build a new County Fire Station 17 was included as a project for funding under the County's 2020 sales tax. The initial sales tax documents project a total cost of $5,500,000, all of which would be funded through the 2020 sales tax. Fire Station 17 is still under construction; **Figure 1-5** shows the current project schedule from the Fire Station 17 project page on the County's website.

Figure 1-5: Fire Station 17 Project Schedule Screenshot

Schedule

PHASE	ESTIMATED START DATE	FORECAST COMPLETION	ACTUAL COMPLETION
Planning and Approval	11/16/2023	02/27/2024	01/17/2025
Design Development	05/26/2025	06/20/2025	08/29/2025
Construction	02/15/2025	03/27/2027	
Turnover & Closeout	03/27/2027	05/27/2027	

Source: Charlotte County Website, Accessed by M&J.

The project to build replacements for County Fire Stations 3 and 6 was also included as a project for funding under the County's 2020 sales tax. The initial sales tax documents project a total cost of $4,500,000 for each fire station, all of which would be funded through the 2020 sales tax. Fire Stations 3 and 6 are still under construction; **Figure 1-6** and **Figure 1-7** show the current project schedules from the Fire Station 3 and Fire Station 6 project pages on the County's website, respectively.

Figure 1-6: Fire Station 3 Project Schedule Screenshot

Schedule

PHASE	ESTIMATED START DATE	FORECAST COMPLETION	ACTUAL COMPLETION
Planning and Approval	11/16/2023	02/27/2024	01/17/2025
Design Development	03/03/2025	08/29/2025	01/14/2026
Construction	05/16/2026	05/16/2027	
Turnover & Closeout	03/02/2027	04/02/2027	

Source: Charlotte County Website, Accessed by M&J.

Figure 1-7: Fire Station 6 Project Schedule Screenshot

Schedule

PHASE	ESTIMATED START DATE	FORECAST COMPLETION	ACTUAL COMPLETION
Planning and Approval	11/16/2023	02/27/2024	01/17/2025
Design Development	03/03/2025	04/28/2025	05/21/2025
Construction	04/03/2026	06/01/2027	
Turnover & Closeout	06/01/2027	08/01/2027	

Source: Charlotte County Website, Accessed by M&J.

As shown in **Figure 1-5, Figure 1-6, and Figure 1-7**, Fire Stations 17, 3, and 6 are still in the construction process. The Public Safety Department and Facilities Department are delivering Fire Stations 17, 3, and 6, using the CMAR project delivery method. The County used the competitive sealed proposal procurement method to procure both A/E and construction management services for Fire Station 17, 3, and 6. The Fire Station 17, 3, and 6 procurements were performed jointly, with an intent to use standardized designs to streamline the design and construction processes, reduce costs, and take advantage of volume pricing arrangements. M&J reviewed the Request for Proposals for A/E services and construction management services (both posted in November 2023) and confirmed that the solicitations contain standard terms and relevant scope and specification documents for the relevant services. M&J also reviewed the County's bid tabulations and confirmed that the County awarded the purchases to the bidders scored highest by the Professional Services Committee; as per the County's competitive sealed proposal method and the terms of the CCNA, cost was not a factor in the proposal evaluation process.

The County's initial contract with the A/E firm provides a total professional design services cost of $1,440,960 across all three fire station projects. The County's contract with the construction manager stipulates that the County and contractor will agree on a GMP as part of the pre-construction process. The initial solicitation documents, which are incorporated into the project contracts, provide a period of 550 days from the date of contract issuance for the A/E contractor to complete the design process and a period of 550 days from the notice to proceed for the construction manager to reach substantial completion. The County executed its contract with the A/E firm on December 17, 2024, giving a design deadline of June 20, 2026. Per the project pages on the County website, the A/E firm completed the design process well in advance of this contractual deadline for all three fire station projects.

The three fire station projects all entered the construction phase at different times, with Fire Station 17 starting construction on December 15, 2025, Fire Station 3 starting construction on May 16, 2026, and Fire Station 6 starting construction on April 3, 2026. These construction start dates provide contractual target completion dates of June 18, 2027, November 17, 2027, and October 5, 2027. The project schedules posted on the County's webpage and the internal project schedules maintained by the County's construction management firm show expected substantial completion dates several months in advance of the contractually required target completion dates for each of the fire station projects.

The Board of County Commissioners approved the GMP for Fire Station 17 and Fire Station 6 in its December 1, 2025, meeting. The adopted GMPs are significantly greater than the expected prices, with the increased prices giving new total project costs of $11,352,588 for Fire Station 17 and $10,058,255 for Fire Station 6. The Public Safety and Facilities Departments justified these cost increases by noting that COVID-19-era inflation has significantly increased construction costs since the original project cost estimates were developed in 2019 and that project scopes had increased somewhat in response to changing Public Safety Department needs (including needs informed by the SOC document), including the addition of an additional bay to the original station designs.

The Board of County Commissioners approved the GMP for Fire Station 3 in its February 13, 2026, meeting. The Fire Station 3 GMP shows a similar increase from its initial estimate to a new total cost of $10,333,324, with similar justification provided by the Public Safety and Facilities Departments. Similar COVID-19-era construction cost increases have been widespread throughout the United States. Additionally, these cost estimates were developed in-house by the Facilities Department, before it contracted with a third-party firm to provide cost estimation services for County vertical construction projects.

Due to the use of a CMAR project delivery model, the provided GMPs are maximum prices and the County is not obligated to pay any amount above the agreed upon GMP. As a result, the County is shielded from any potential future cost increases, other than cost increases from mutually agreed-upon changes to project scope. Additionally, the GMPs contain language providing for liquidated damages of $500 per day that the construction manager delivers the project after the agreed upon target dates. The County adopted new, more aggressive target dates with the GMPs, which are April 27, 2027, for Fire Station 17, May 17, 2027, for Fire Station 3, and March 27, 2027, for Fire Station 6. Per interviews with Public Safety and Facilities Department staff, the use of a single builder for all three fire station projects and the use of "templated" facility designs allows for the builder to streamline the construction process, allowing the builder to accelerate these project timelines beyond those initially included in the contract.

Conclusion: *Based on information obtained during fieldwork, the Public Safety and Facilities Department has followed the County's standard purchasing policies and procedures for completing sales tax infrastructure projects. While costs have exceeded initial estimates, these cost increases are typical for the industry, given the fact that the cost estimates were often developed several years before the start of the construction process and without foreknowledge of COVID-19-era inflation and construction cost estimates. The County's contracts are structured to provide reasonable assurance that the construction managers deliver projects on time, providing for liquidated damages for delayed project delivery, and the use of the CMAR project delivery method protects the County from cost overruns.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

M&J's sampled Public Infrastructure and Utilities capital projects are:

- Family Services Center Phase 2.
- Olean Boulevard Widening.
- Biscayne – Sports Park Force Main Replacement.

Family Services Center Phase 2

The completion of Phase 2 of the buildout of the County's Family Services Center,[7] including the construction of Human Services Department office space, shared support facilities, a maker space, and additional space for community partners, was included as a project for funding under the County's 2020 sales tax. The initial sales tax documents establish a total project cost of $21,547,000, of which $10,647,000 would come from the County's 2014 sales tax and the remaining $10,900,000 would come from the 2020 sales tax.

The Human Services Department worked with the Facilities Department to manage the Family Services Center Phase 2 project using the CMAR project delivery method. The County procured both A/E and construction management services using the competitive sealed proposal procurement method. M&J reviewed the Request for Proposals for A/E services (posted in March 2021) and construction management services (posted in June 2021) and confirmed that the solicitations contain standard terms and relevant scope and specification documents for the relevant services. M&J also reviewed the County's bid tabulations and confirmed that the County awarded the purchases to the bidders scored highest by the Professional Services Committee; as per the County's competitive sealed proposal method and the terms of the CCNA, cost was not a factor in the proposal evaluation process.

The County's initial contract with the A/E firm provided a total budget of $850,000 for design and engineering services, slightly less than the $860,000 initially budgeted for A/E services. The County's contract with the construction manager stipulated that the County and contractor will agree on a GMP as part of the pre-construction process. The initial solicitation documents, which are incorporated into the project contracts, provide a period of 365 calendar days from the date of contract issuance for the A/E contractor to complete the design process and an additional 365 calendar days from the notice to proceed for the construction manager to reach substantial completion. The County's initial contract with the A/E firm provides a schedule of approximately eight months for the design process, plus an additional five weeks for owner and construction manager review and an additional two months for permitting, slightly less than the full year contemplated in the original solicitation document. As the contract for design services was signed in mid-August 2021, this provides an expected deadline for the design process from July to August of 2022. Per the project page on the County website, the A/E contractor completed the design process on July 22, 2022, in line with the proposed schedule.

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[7] The Family Services Center serves as a "one stop shop" for the Charlotte County Human Services Department and over 20 partner organizations provide services to seniors, veterans, children, and families in need, such as housing and rental assistance, food and nutrition assistance, health and well ness services, education and youth programs, and employment resources and job training. While the Family Services Center is not a part of the County's physical infrastructure, like roadways and utility service lines, it serves as infrastructure to support County services and was included as a Public Infrastructure and Utilities program in the County's 2020 sales tax.

The Board of County Commissioners approved the GMP for the Family Services Center Phase 2 in its September 27, 2022, meeting. The adopted GMP is $8,917,181, which is materially less than the $10,400,000 originally budgeted for the construction portion of the project. The GMP establishes a project timeline for achieving substantial completion within 12 months of receiving the notice to proceed, with liquidated damages of $500 per day of delay beyond the established deadline. The construction manager received its notice to proceed on November 17, 2022, giving a substantial completion deadline of November 17, 2023. The A/E firm and County confirmed substantial completion as of October 27, 2023, several weeks ahead of the agreed upon deadline.

Due to the use of a CMAR project delivery model, the provided GMPs are maximum prices and the County is not obligated to pay any amount above the agreed upon GMP. M&J reviewed construction manager pay applications and confirmed that the payments made to the construction manager did not exceed the GMP. M&J also reviewed the payments made to the A/E firm and determined that final payments to the A/E firm total $840,700, slightly less than the agreed upon design budget.

Olean Boulevard Widening

The widening of a 0.6 mile portion of Olean Boulevard running from United States Highway 41 to Easy Street was included as a project for funding under the County's 2014 sales tax. The project expanded a three-lane roadway to a four-lane divided roadway, including realignments and the addition of pedestrian and bicycle facilities. The initial sales tax documents establish a projected total project cost of $10,290,000, including $9,914,000 to come from the 2014 sales tax and $376,000 to come from prior funding sources.

The Public Works Department delivered the Olean Boulevard widening project using the Design-Bid-Build project delivery method. The County procured its construction services using the County's competitive sealed bid procurement method. M&J reviewed the Request for Bids (including addenda) for construction services (posted in May 2019) and confirmed that the solicitation contains standard terms and relevant scope and specification documents for the construction project. M&J also reviewed the County's bid tabulations and confirmed that the County awarded the purchase to the lowest priced reasonable and responsive bidder, who submitted a bid of $16,241,355. The Public Works Department had procured A/E services prior to the involvement of 2014 sales tax funds.

The County contracted with the construction firm, with an effective contract date of September 23, 2019, and a project commencement date of October 21, 2019. The contract stipulates that the contractor is to complete the project in no more than 548 calendar days, or by April 21, 2021.

The County executed seven change orders for the project, which did the following:

- CO #1: Increased cost by $20,321 to install a water main to serve a hospital.
- CO #2: Extended the project by 127 calendar days (new deadline of September 9, 2021) to account for delays caused by slow responses by private utilities with rights-of-way in the area and the COVID-19 pandemic, with no financial impact.
- CO #3: Increased cost by $5,600 to install additional drainage pipes and extended the project deadline by 14 days (new deadline of September 23, 2021) to account for inclement weather.

- CO #4: Extended the project by 33 calendar days (new deadline of October 26, 2021) to account for utility-related delays and inclement weather, with no financial impact.
- CO #5: Reduced the project cost by $696,234 to account for a reduction in scope and extended the project deadline by 13 days (new deadline of November 8, 2021) to account for inclement weather.
- CO #6: Extended the project by 35 calendar days (new deadline of December 13, 2021) to account for inclement weather and project stoppages due to the County's desire to not close roadways during the holiday season.
- CO #7: Final reconciliation for project closeout, producing a cost reduction of $1,197,877.

Based on documents reviewed by M&J, the construction contractor had outstanding work remaining after the December 13, 2021, deadline, although the County and contractor did not seek new change orders to amend project status. This remaining work appears to have primarily consisted of "punch list"[8] type work, roadway painting, or installing amenities alongside the roadway, such as lighting and signage. The County did not deliver its certificate of final acceptance until December 12, 2022, nearly a full year after the revised deadline. M&J was unable to determine the reason for the delay.

In 2023, the construction contractor filed a lawsuit against the County alleging that the County underpaid the contractor for its work. The County reached a settlement with the contractor and agreed to pay the contractor a total of $657,444 to settle all claims. M&J reviewed pay applications and County legal documents and determined that the County ultimately paid the contractor a total of $14,311,950, including both payments for services and settlements, an amount significantly less than the originally agreed upon cost of $16,241,355.

Biscayne – Sports Park Force Main Replacement

The 2020 sales tax included funding for Water Quality Infrastructure Projects, with the exact projects to be determined by the Utilities Department's needs at the time that funds are made available. The Biscayne – Sports Park Force Main Replacement was funded as one of the 2020 sales tax's Water Quality Infrastructure Projects.

[8] A punch list is a list of remaining project items identified at or after the time of substantial completion that must be addressed before final project closeout. Example punch list items may include touching up minor paint or finish issues, repairing fixtures that were improperly installed, or replacing large office furniture that was damaged during the move-in.

The Utilities Department performed the engineering work for the Biscayne – Sports Park Force Main Replacement in-house and used the Design-Bid-Build project delivery method to manage the construction process. The County procured construction services using the competitive sealed bid procurement method. M&J reviewed the solicitation document and confirmed that the solicitation contains standard terms and relevant scope and specification information for the project. M&J also reviewed the County's bid tabulations and confirmed that the County awarded the purchase to the lowest priced responsible and responsive bidder, who submitted a bid of $977,738. The County's contract with the construction firm provides 240 days for project completion and provides for liquidated damages of $1,690 per day past the deadline that the project is not completed.

The Board of County Commissioners approved the award of the contract to the construction firm on April 27, 2021, but postponed project commencement to April 17, 2022, due to long lead times in receiving supplies as the result of COVID-19-related supply chain disruptions, giving a deadline of December 13, 2022. In April of 2023, the County approved a change order to the project extending the work deadline by 199 days and adding an additional $22,675 to the contract price to account for changes in project scope and "unforeseen issues and circumstances within the construction industry." This gave a new total project cost of $1,000,413 and deadline of June 30, 2023.

M&J reviewed documents confirming that the County accepted final delivery of the work on February 29, 2024. On the day of project closeout in May 2024, the County approved a second change order, reducing the contract amount by $55,810 and adding 243 days to the timeline. The County states that the contract reduction is a reconciliation of quantities provided and the timeline change is due to "unanticipated problems and circumstances in the construction industry." This provides a new contract amount of $944,603 and deadline of February 29, 2024. M&J confirmed that the County paid the contractor the amended contract amount of $944,603.

Conclusion: *Based on information obtained during fieldwork, the County's Public Infrastructure and Utilities program has a demonstrated history of successfully delivering capital projects within budget. The Public Infrastructure and Utilities program has struggled at times with capital project timelines, but this was frequent throughout the country during the period under review due to labor shortages, supply chain disruptions, and other challenges posed by the COVID-19 pandemic. The County's contracts with its contractors for Utilities and Public Works Department projects include terms, such as liquidated damages clauses, that allow the County to take action to enforce compliance with project deadlines in the event that the construction firm experiences delays in construction due to the firm's own decisions, rather than unprecedented global circumstances.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

M&J's sampled Community Services capital projects are:

- Quesada Avenue Sidewalk Construction.
- William R. Gaines Jr. Veterans Memorial Park Phase 2.
- Punta Gorda Charlotte Library.

Quesada Avenue Sidewalk Construction

The 2020 sales tax included funding for Bicycle, Pedestrian Sidewalk, and Trails Projects, with the exact projects to be determined based on the County's needs, guided by the County's Bicycle-Pedestrian Master Plan. The Quesada Avenue Sidewalk Construction project was funded as one of the 2020 sales tax's Bicycle, Pedestrian Sidewalk, and Trails projects.

The Public Works Department managed the Quesada Avenue Sidewalk Construction project using the Design-Bid-Build project delivery method. The County procured A/E services using the Request for Letter of Intent ("RFLI") procurement method, discussed in greater detail in Subtask 1.6. M&J reviewed the award of A/E services under the RFLI procurement method and determined that the County awarded the purchase to an appropriate vendor. The County procured construction services using the competitive sealed bid procurement method. M&J reviewed the solicitation document and confirmed that the solicitation contains standard terms and relevant scope and specification information for the project. M&J also reviewed the County's bid tabulation and confirmed that the County awarded the purchase to the lowest priced responsible and responsive bidder, who submitted a bid of $969,390. The County's contract with the construction firm provides 150 days for project completion and provides for liquidated damages of $1,690 per day past the deadline that the project is not completed.

The Board of County Commissioners approved the award of the contract to the construction firm on September 10, 2024. The County approved three change orders during the construction process, including one change order to change the project start date (with no accompanying change in project value), a second change order to add $30,098 to the project budget to account for additional unanticipated costs, and a final change order to reduce the project budget by $35,361 to reconcile final quantities and close the project out. In total the change orders reduced the project budget by $5,263. Documents reviewed by M&J indicate that the County accepted final delivery of the work by the revised deadline of July 8, 2025. M&J confirmed that the County ultimately paid the contractor the amended contract amount of $964,126.

William R. Gaines Jr. Veterans Memorial Park Phase 2

The completion of the buildout of the William R. Gaines Jr. Veterans Memorial Park ("WRGVMP") was included as a project for funding under the County's 2020 sales tax. The initial sales tax documents include all phases of WRGVMP buildout, while this project only includes phase two of the project, which includes building a large pavilion, installing two pickleball courts, and connecting an existing restroom structure to the County's sanitary sewer network. The overall project will also involve the construction of a small pavilion; the development of pedestrian and exercise trails; the installation of fitness equipment; the construction of a tennis court, two additional pickleball courts, two bocce ball courts, a "splash pad," and a community building; and the expansion of the on-site parking facilities. The overall project was projected to cost $4,500,000 in the initial sales tax documents. A/E work for the WRGVMP buildout was completed in prior phases of the project and is not included in this review.

The Community Services Department and Facilities Department are jointly managing the delivery of the WRGVMP project, as it involves elements of vertical construction, such as the pavilion. The County is using the CMAR project delivery method for the WRGVMP project. The County procured construction management services using the competitive sealed proposal procurement method. M&J reviewed the Request for Proposals for construction management services (posted in December 2023) and confirmed that the solicitation contains standard terms and relevant scope and specification documents for the construction project. M&J also reviewed the County's bid tabulation and confirmed that the County awarded the purchase to the bidder scored highest by the Professional Services Committee; as per the County's competitive sealed proposal method and the terms of the CCNA, cost was not a factor in the proposal evaluation process. The solicitation document provides a total initial project budget of $1,750,000 for Phase 2 of the WRGVMP buildout.

The County's initial contract with the construction management firm stipulated that the County and the construction manager will agree on a GMP as part of the pre-construction process. The Initial solicitation documents, which are incorporated into the project contract, provide a period of 365 calendar days to complete construction from the notice to proceed date. The Board of County Commissioners approved the GMP for the WRGVMP Phase 2 project in its February 10, 2026, Board meeting. The adopted GMP is $1,650,135, nearly $100,000 less than the overall budget for Phase 2 of the WRGVMP buildout. As part of the GMP, the construction manager established a project timeline of 210 calendar days from notice to proceed to substantial completion.

The construction manager received its notice to proceed effective July 6, 2026. Figure 1-8 shows the current project schedule from the WRGVMP Phase 2 project page on the County's website.

Figure 1-8: WRGVMP Phase 2 Project Schedule Screenshot

Schedule

PHASE	ESTIMATED START DATE	FORECAST COMPLETION	ACTUAL COMPLETION
Design Development	03/12/2024	10/28/2025	12/11/2025
Construction	07/06/2026	10/31/2026	
Turnover & Closeout	10/31/2026	01/31/2027	

Source: Charlotte County Website, Accessed by M&J.

The project schedule shown in **Figure 1-8** shows expected substantial completion dates several months in advance of the contractually required target completion date of 210 days following the notice to proceed, or February 1, 2027. At the time of M&J's fieldwork, the County had not executed any change orders related to the WRGVMP Phase 2 project. Due to the use of a CMAR project delivery model, the provided GMP is a maximum price and the County is not obligated to pay any amount above the agreed upon GMP. As a result, the County is shielded from any potential future cost increases, other than cost increases from mutually agreed-upon changes to project scope.

Punta Gorda Charlotte Library

The construction of a replacement Punta Gorda Charlotte Library (originally named the South County Library and Archive) was included as a project for funding under the County's 2014 sales tax. The initial sales tax documents establish a projected total project cost of $6,901,000, to be entirely funded by sales tax revenues.

The Community Services Department and Facilities Department jointly managed the Punta Gorda Charlotte Library project using the CMAR project delivery method. The County procured both A/E and construction management services using the competitive sealed proposal method. M&J reviewed the Request for Proposals for construction management services (posted in December 2015) and confirmed that the solicitation contains standard terms and relevant scope and specification documents for the construction project. M&J also reviewed the County's bid tabulation and confirmed that the County awarded the purchase to the bidder scored highest by the Professional Services Committee; as per the County's competitive sealed proposal method and the terms of the CCNA, cost was not a factor in the proposal evaluation process.

The County's initial contract with the A/E firm provides a budget of $603,600 for design and engineering services. The County approved an amendment to the A/E contract in July 2017 adding an additional $60,550 to the design budget to account for the costs of additional architectural elements that the County chose to add to the scope of work. The County's initial contract with the construction management firm stipulated that the County and the construction manager will agree on a GMP as part of the pre-construction process. The initial solicitation document, which is incorporated into the contract, provides the construction management firm 455 calendar days from the notice to proceed to deliver the project. The Board of County Commissioners approved the GMP of $6,169,072 for the Punta Gorda Charlotte Library project in a March 2018 meeting. As part of the GMP, the construction manager updated the project timeline to 13 months from the issuance of the notice to proceed, a reduction from the time required in the original contract. The GMP also provides for liquidated damages of $500 per calendar day if the construction manager is late in delivering the project.

Based on records reviewed by M&J, the construction manager received the notice to proceed and began construction work in mid-spring of 2018, and the County confirmed substantial completion effective May 1, 2019, likely within the provided 13-month timeframe. Due to the use of the CMAR project delivery method, the provided GMP is a maximum price and the County is not obligated to pay any amounts above the agreed upon GMP. M&J reviewed construction manager's pay applications and confirmed that the payments made to the construction manager and determined that final payments made to the construction manager did not exceed the GMP.

Conclusion: *Based on information obtained during fieldwork, the County's Community Services program capital projects, including projects administered by the Community Services Department and projects administered by the Public Works and/or Facilities Department in coordination with the Community Services Department, are generally delivered on time and within established project budgets. The use of the CMAR project delivery method for projects including vertical construction helps to manage costs by preventing unexpected cost overruns from impacting the County's finances and the County readily works with contractors to manage project timelines to deliver projects ahead of schedule when possible.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 1.6 – Written Procurement Policies and Procedures

Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

Overall Conclusion: Meets

The County meets expectations for Subtask 1.6. To address the requirements of this subtask, M&J evaluated the Charlotte County Procurement Code and the County's purchasing manual to evaluate the adequacy of the County's written procurement policies and procedures. M&J also conducted interviews with staff from the County's centralized Purchasing Division and staff involved in the procurement process for each of the program areas to understand that context in which the County's written procurement policies and procedures are used. Based on M&J's review and analysis, the County maintains written procurement policies and procedures that are structured to provide a leading competitive procurement model that takes advantage of reasonable volume discounts and special pricing agreements.

As the County's written procurement policies and procedures are established on a County-wide level, not for individual departments or program areas, this report section first discusses the County's procurement policies and procedures in general, before then evaluating the implementation of the procurement policies and procedures specific to each program.

Sections 1-2-176 through 1-2-193, *Charlotte County Code*, are the Charlotte County Procurement Code. The Charlotte County Procurement Code provides the statutory framework for purchases made by the Charlotte County government, including establishing the Purchasing Division as the County's centralized procurement function. The Charlotte County Procurement Code requires all County purchases to be processed through the Purchasing Division, other than certain enumerated purchase types specifically exempted from the procurement requirements (*e.g.*, trade or professional organization memberships, pharmaceutical products and related medical services, books and periodicals, legal services, etc.).

The Charlotte County Procurement Code establishes a standard competitive sealed bidding process as the standard method of procurement for goods or services valued at $50,000 or more (including all planned sales tax projects), although the Charlotte County Procurement code does list several other methods that the County can use to procure these types of services in certain situations. These alternate procurement methods include authorized emergency purchases, financial audit services, sole-source purchases, "piggyback"[9] or cooperative purchases, purchases made under CCNA requirements, and other purchases where the County Administrator determines that an alternative purchasing process would best serve the County's needs. The Charlotte County Procurement Code requires that any alternative procurement methods have the same ultimate goal as the standard competitive sealed bidding process, which is selecting the most qualified provider at the lowest cost, although these methods are not required to award the bid to the lowest priced qualified bidder.

The County's purchasing manual outlines the processes that the Purchasing Division uses to administer the County's procurement process in accordance with the Charlotte County Procurement Code and other relevant federal and state requirements. The purchasing manual outlines the process for conducting the County's competitive sealed bidding process. To begin this process, the department making the purchase ("end-user department") informs the Purchasing Division of their intent to make a purchase through the competitive sealed bid process. The end-user department then works with the Purchasing Division to develop a solicitation document, including detailed specifications for the purchase. The Purchasing Division then publishes the solicitation on the County's website and sends an Invitation to Bid notice to all relevant vendors on the County's vendor list.

[9] "Piggybacking" is the process of making a purchase off of a contract that a vendor has already reached with another government entity or group, such as a State contract or a contract with a government cooperative purchasing organization.

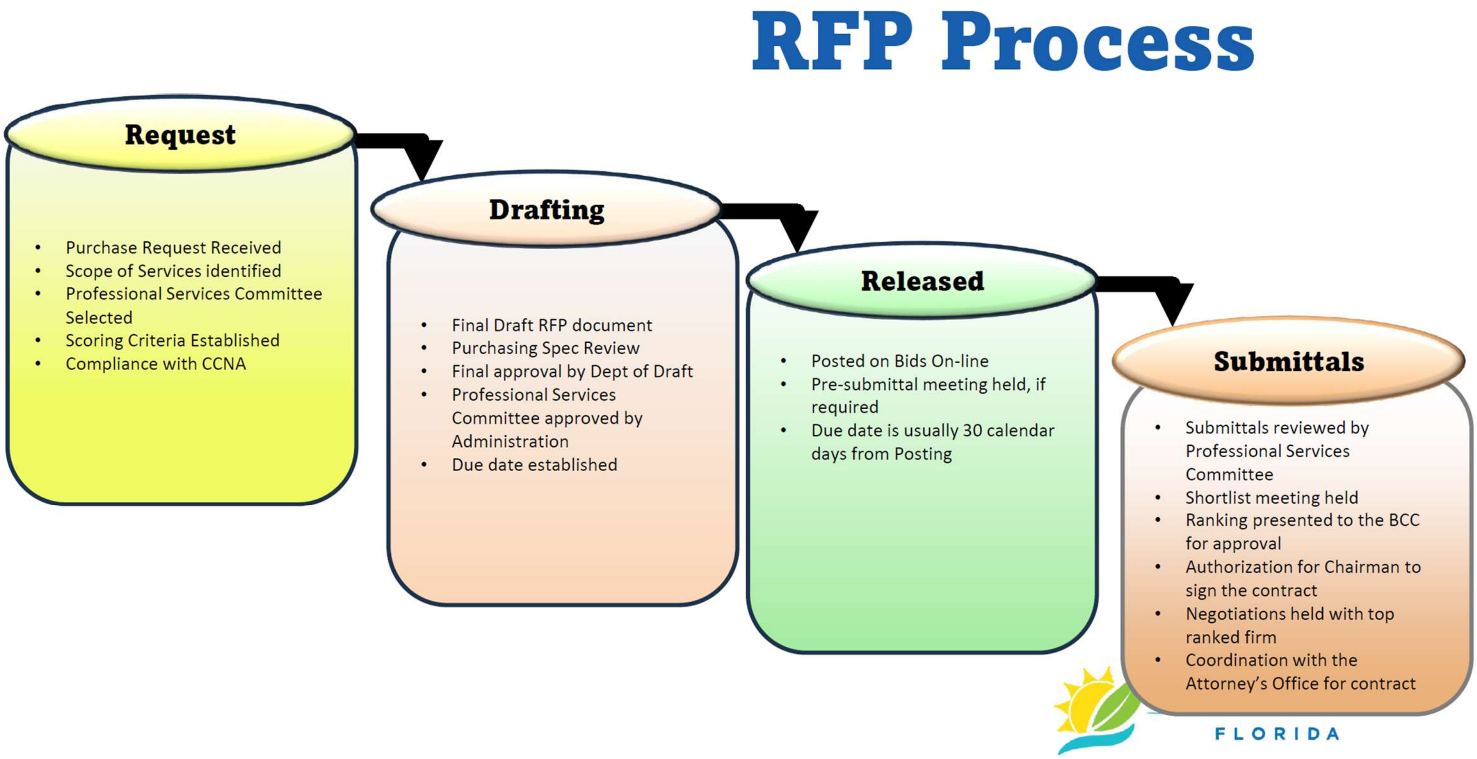
In general, advertising on the County's website for at least ten calendar days before responses are due counts as sufficient notice of the solicitation under the terms of the County's purchasing manual, although the County has higher advertisement costs for certain types of purchases. For construction projects with projected costs of at least $200,000, the County requires that at least one newspaper advertisement be published at least 21 calendar days prior to the response due date and at least five days prior to any scheduled pre-bid meetings; for construction projects with projected costs of at least $500,000, the newspaper advertisement must be posted at least 30 calendar days prior to the response due date.

The County accepts bid responses electronically using a tool developed by the County's Information Technology ("IT") Division. The IT Division maintains custody of the submitted responses until the bid opening time specified in the solicitation, at which point the Purchasing Division assumes custody of the bids and opens them. Purchasing Division staff then review the received bids to determine whether each bid is responsible and responsive, as defined in the State Procurement Code, and recommend the award of the purchase to the lowest priced reasonable and responsive bidder. Per the Charlotte County Procurement Code, the County Administrator (or designee) is authorized to sign and authorize purchase agreements and contracts for purchases of up to $180,000,[10] while the Board of County Commissioners must approve all contracts over this value.

For certain types of work, including A/E work covered by the CCNA, the County uses a competitive sealed proposal purchasing method. **Figure 1-9** provides an overview of the County's competitive sealed proposal purchasing method. The County's purchasing manual requires the head of the Purchasing Division, the Senior Division Manager – Purchasing, to personally approve all purchases using alternative purchase methods, including the competitive sealed proposal purchasing method. In this method, the solicitation and scope development, bid advertising, and bid opening function in the same manner as the competitive sealed bidding method, although the bid evaluation process differs significantly. Instead of the Purchasing Division recommending award to the lowest priced reasonable and responsive bidder, the Purchasing Division reviews the received proposals to confirm that they are complete and then forwards them on to a Professional Services Committee constituted specifically for the purchase in question.

[10] The Charlotte County Procurement Code provides that the County Administrator/Board of County Commissioners purchase award threshold was $75,000 at the start of FY05, increasing by $5,000 each fiscal year. The threshold is $180,000 for FY26 and will continue to increase in future fiscal years.

Figure 1-9: Competitive Sealed Proposal Purchasing Method Process Overview



Source: Charlotte County Purchasing Division.

The Professional Services Committee is composed of three individuals qualified to review the received bids, including the project manager/primary appointed contact for the purchase at the end-user department as well as two others from different County divisions or departments from the end-user department. The end-user department recommends the other members of the Committee but this selection must be approved by the Purchasing Division. Committee members are not permitted to discuss proposals and scoring unless Purchasing Division staff are present to monitor the conversation and confirm that the discussions are appropriate for governmental procurement.

Each of the members of the Professional Services Committee fills out a proposal scoring sheet, using a template developed by the Purchasing Division to comply with the CCNA's requirements and documented in the solicitation document. The members submit the sheets to the Purchasing Division, who compiles the individual scores into a joint Committee Score. In compliance with CCNA requirements, the proposal scoring sheet does not include cost as a factor. The Purchasing Division then provides the Committee Scores to the Board of County Commissioners and recommends award to the highest-scored response.

After receiving approval from the Board of County Commissioners, the Purchasing Division then creates a contract negotiation committee to negotiate a contract with the awarded proposal, including leadership and key project staff from the end-user department and any other relevant departments as well as representatives from the County Attorney's office. If the negotiated contract's value does not exceed the Board's allocated project budget, the Senior Division Manager – Purchasing is authorized to approve the contract and send it to the Board of County Commissioners for approval and execution. If the negotiated contract's value exceeds the Board's allocated project budget, the Board of County Commissioners must execute a project budget amendment before final contract approval and execution.

For smaller capital projects, where A/E services are projected to cost no more than $500,000 and construction is projected to cost no more than $7,500,000, the Purchasing Division can use a RFLI purchasing method to procure A/E services. The County maintains a "library" of 88 pre-qualified A/E vendors, broken out over 12 different specialization areas (*e.g.*, civil engineering, mechanical engineering, electrical engineering, etc.). When the Purchasing Division identifies a purchase eligible for procurement through the RFLI method and the Senior Division Manager – Purchasing approves the use of the RFLI method, the Purchasing Division sends a solicitation directly to the relevant pre-qualified A/E firms in the "library."

The pre-qualified vendors may submit a response showing their suitability for the project, which the Purchasing Division sends to the end-user department. The end-user department reviews the received proposals, ranks them, and informs the Purchasing Division of the three highest-ranked proposals. The Purchasing Division then moves to award the purchase to the highest-ranked proposal, recommending that the County Administrator or Board of County Commissioners approve the process (using the County's standard County Administrator/Board of County Commissioners purchase award threshold).

The end-user department or Purchasing Division may identify suitable "piggyback" or cooperative purchase opportunities through reviewing various contract databases, including the State of Florida's contracts and the various purchasing cooperatives of which the County is a member. Upon identifying a potential "piggyback" or cooperative purchase, the Purchasing Division reviews to confirm that the use of this alternative procurement method is in the County's best interest; the Charlotte County Procurement Code and County purchasing manual do not require the County to use "piggyback" or cooperative purchasing methods whenever they are available, but encourage their use when they are advantageous to the County. The County requires that "piggyback" or cooperative purchases go through the County's standard purchase approval process.

For annual contracts (*i.e.*, ongoing contracts for goods or services that are not tied to a single purchase or specific capital project), the Purchasing Division requires the end-user department to complete a standardized performance evaluation form at the time of contract renewal[11] or expiration. For one-off contracts (*i.e.*, contracts for a specific capital project, good, or service), the Purchasing Division requires the end-user department to complete the same performance evaluation form at the time of project closeout. The performance evaluation form records identifying information about the contractor/vendor and asks the end-user department to answer five yes/no questions, which are:

- Did the Contractor/Vendor perform and/or deliver on time?
- Was quality of product/service rendered in conformance with specs?
- Did the Contractor/Vendor provide timely warranty service and/or repairs?
- Did the Contractor/Vendor display cooperation in working out problems?
- Would you recommend that Charlotte County continue to do business with the firm?

The performance evaluation form also includes ample space for the end-user department to provide additional comments on the vendor's performance, if necessary. The Purchasing Division retains the performance evaluation forms and uses them to help inform future purchases, as applicable.

Public Safety – Meets

The Public Safety Department and Facilities Department work together to procure Public Safety capital projects, using the County's standard purchasing policies and procedures. The Public Safety Department and Facilities Department typically use the competitive sealed proposal or RFLI purchasing method (depending on project size) to procure A/E services. The Public Safety Department and Facilities Department typically use the CMAR project delivery method to deliver Public Safety capital projects; the Public Safety Department and Facilities Department typically use the competitive sealed proposal purchasing method to procure construction manager services.

Conclusion: *Based on information obtained during fieldwork, the Public Safety and Facilities Departments use the County's standard purchasing policies and procedures to procure Public Safety capital programs. The County's standard purchasing policies and procedures are thoroughly documented in the Charlotte County Procurement Code and the County's procurement manual and contain appropriate language regarding taking advantage of alternative purchasing methods, such as "piggybacking" or cooperative purchases.* ***Accordingly, our assessment is that this subtask is met for this program.***

[11] The County typically awards annual contracts as one-year contracts with two additional one-year renewal options.

Public Infrastructure and Utilities – Meets

Both the Utilities Department and Public Works Department use the County's standard purchasing policies and procedures to procure Public Infrastructure and Utilities capital projects. The Utilities Department and Public Works Department typically use the Design-Bid-Build project delivery method to deliver Public Infrastructure and Utilities capital projects. In the Design-Bid-Build project delivery method, the County first contracts with an A/E firm to design the capital project and assist in the development of project specifications, which the County then uses to procure a construction firm to execute the project as designed. The Utilities Department (when it is not performing the engineering role internally) and Public Works Department typically use the competitive sealed proposal or RFLI purchasing method (depending on project size) to procure A/E services. The Utilities Department and Public Works Department typically use the competitive sealed bidding purchasing method to procure construction services.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments use the County's standard purchasing policies and procedures to procure Public Infrastructure and Utilities capital programs. The County's standard purchasing policies and procedures are thoroughly documented in the Charlotte County Procurement Code and the County's procurement manual and contain appropriate language regarding taking advantage of alternative purchasing methods, such as "piggybacking" or cooperative purchases.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department procures Community Services capital projects, in coordination with the Facilities Department for certain types of construction projects. For projects where the Community Services Department is managing project delivery itself, it typically uses the Design-Bid-Build project delivery method, while the Facilities Department typically uses the CMAR project delivery method to deliver projects that it is managing in collaboration with the Community Services Department.

For all projects, the Community Services Department and Facilities Department (as applicable) typically use the competitive sealed proposal or RFLI purchasing method (depending on project size) to procure A/E services. For projects that it is delivering alone using the Design-Bid-Build project delivery method, the Community Services Department typically either uses the competitive sealed bidding purchasing method to procure construction services or purchases construction services by "piggybacking" off of State contracts. For projects that are delivered in coordination with the Community Services Department using the CMAR project delivery method, the Facilities Department typically uses the competitive sealed proposal purchasing method to procure construction management services.

Conclusion: *Based on information obtained during fieldwork, the Community Services and Facilities Departments use the County's standard purchasing policies and procedures to procure Community Services capital programs. The County's standard purchasing policies and procedures are thoroughly documented in the Charlotte County Procurement Code and the County's procurement manual and contain appropriate language regarding taking advantage of alternative purchasing methods, such as "piggybacking" or cooperative purchases.* ***Accordingly, our assessment is that this subtask is met for this program.***

Chapter 2: Program Design and Structure

This chapter will summarize the overall findings for the Structure or Design of the programs for which the County intends to use funds and whether the structure or design are effective to accomplish the County's goals and objectives. The programs evaluated include:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Program Structure and Design
Overall Finding: Meets

Overall, Charlotte County meets Research Task2. Each program area maintains organizational structures with clearly defined units and lines of authority that minimizes duplication of efforts and excessive administrative layers. Each program area reviews monthly personnel reports to monitor vacancies and workload. Each program area's staffing is in line with industry and peer county benchmarks.

Findings by Subtask:

- Subtask 2.1 – Organizational Structure: Meets
- Subtask 2.2 – Program Staffing Levels: Meets

Subtask 2.1 – Organizational Structure

Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

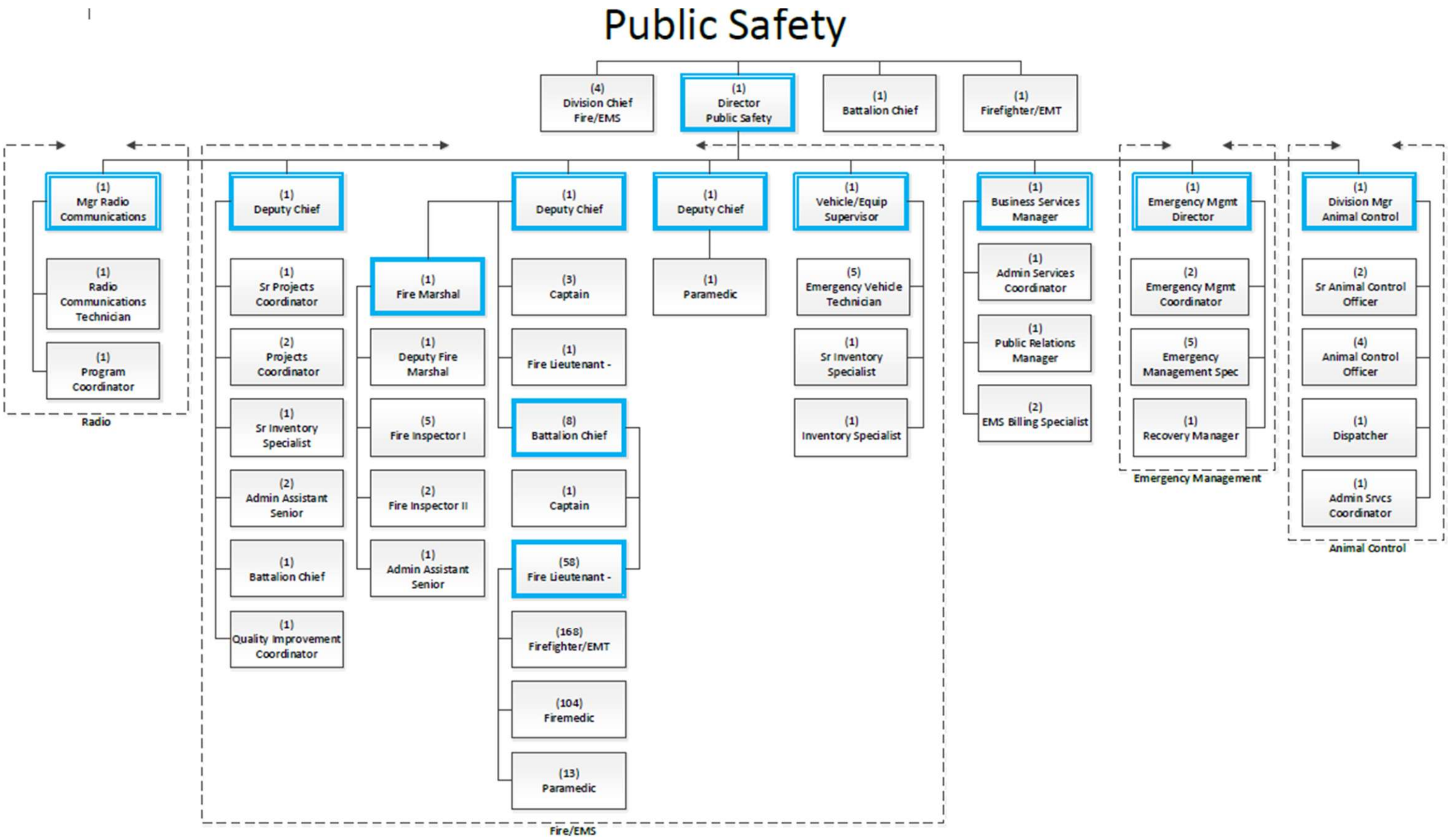
Overall Conclusion: Meets

The County meets expectations for Subtask 2.1. To address the requirements of this subtask, M&J evaluated the program areas' organizational charts, job descriptions, and policies and procedures related to clearly defined units and lines of authority. Based on M&J's review and analysis, the program areas feature clearly designed organizational units without overlapping functions.

Public Safety – Meets

M&J reviewed the Public Safety Department's organizational chart published on the Charlotte County website and observed clearly defined functional units, streamlined administrative layers, and formal lines of authority. The Public Safety Department consists of the following organizational units: Radio, Fire/EMS, Emergency Management, and Animal Control. The organizational units report to the Public Safety Director, supporting appropriate supervision and oversight across the Department. The organizational chart demonstrates clear lines of authority and distinct divisions of responsibility among staff. **Figure 2-1** illustrates Public Safety's organizational makeup, functional groups, and reporting structures.

Figure 2-1 Public Safety Department Organizational Chart (updated October 2025)[12]



Source: Charlotte County Public Safety Department.

Span of control represents the number of direct reports a manager or supervisor oversees within an organization. Utilizing the Public Safety Department's organizational chart, M&J was able to compare the Public Safety Department's span of control to the industry norm. The Public Safety Department has an average span-of-control ratio of 1 manager to 3.5 subordinates. This ratio is generally consistent with leading industry practices, which commonly recommend that managers supervise approximately three to seven employees, depending on the nature and complexity of the work. Using these statistics as a benchmark, the Public Safety Department is within standard norms for span of control. This span of control is appropriate and does not indicate unnecessary administrative layers.

Each Public Safety position maintains a corresponding formal job description designed to reduce overlap among positions. The job descriptions include the following associated and relevant information: position title, position role and responsibilities, essential job functions, qualifications, licenses or certifications (as applicable), knowledge, skills, abilities, physical demands, work environment, and risk or safety conditions (as applicable). Each job description is updated periodically, with the specific revision date noted directly on the document.

[12] Positions highlighted in blue have direct reports.

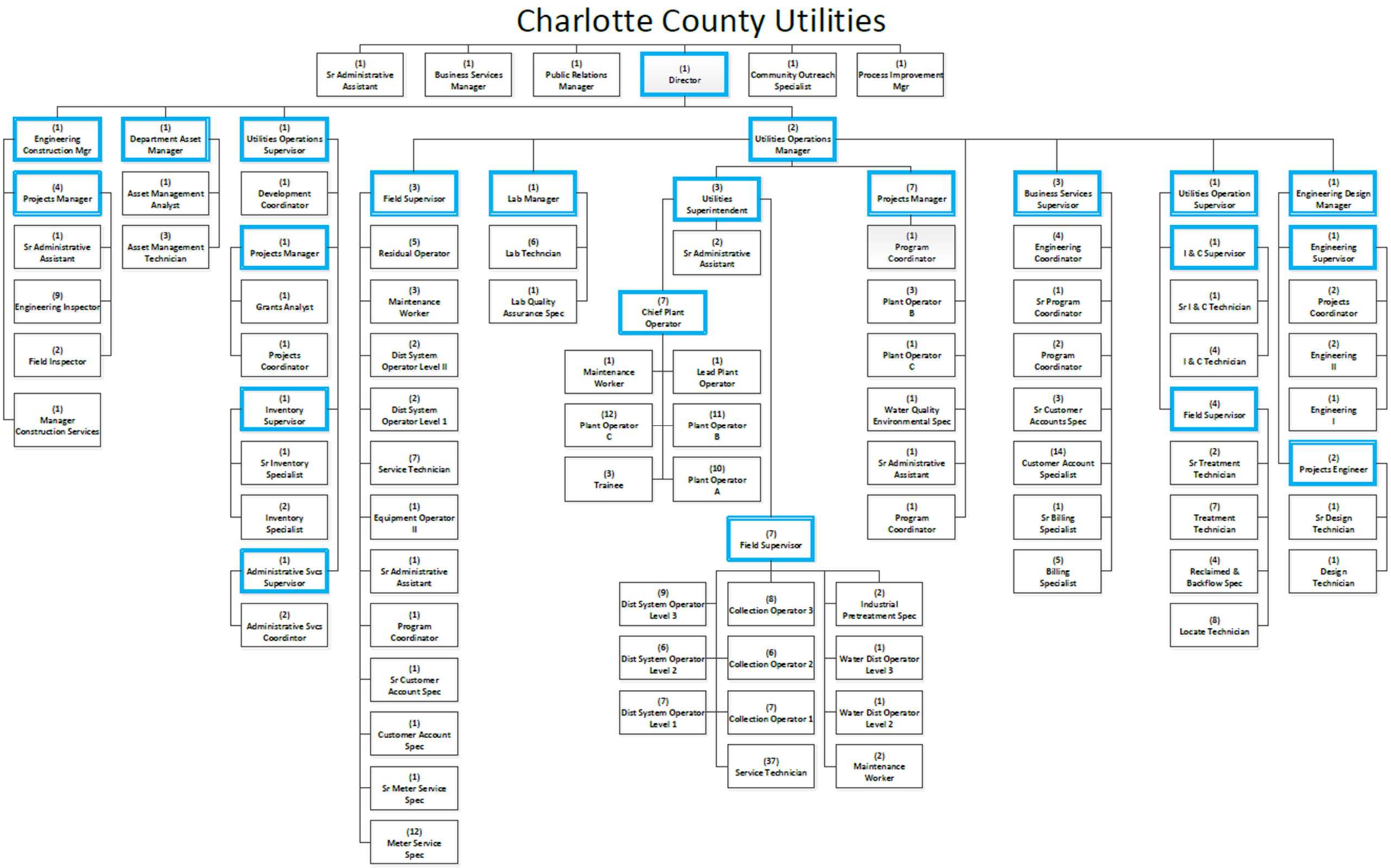
Conclusion: *Based on information obtained during fieldwork, the Public Safety Department maintains appropriate lines of authority, defined spans of controls, and sufficient staff to allow for segregation of duties. The current organizational chart and formal job descriptions demonstrates efforts towards reduction of overlapping function and limited administrative staffing.* ***Accordingly, we find that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Public Infrastructure and Utilities program area consists of the Utilities Department and the Public Works Department. Each department maintains an organizational chart and division structure with defined internal units and a clear reporting structure.

The Utilities Department consists of the following organizational units: Treatment Facilities, Residuals, Operations, Business Services, and Engineering. The Public Works Department consists of the following organizational units: Solid Waste, Engineering, Road and Bridge Maintenance, and Fleet Management. The organizational units report to their respective directors, supporting appropriate supervision and oversight across each department. The organizational charts demonstrate clear lines of authority and distinct divisions of responsibility among staff. **Figure 2-2** and **Figure 2-3** illustrate the Utilities and Public Works Departments' organizational makeup, functional groups, and reporting structures.

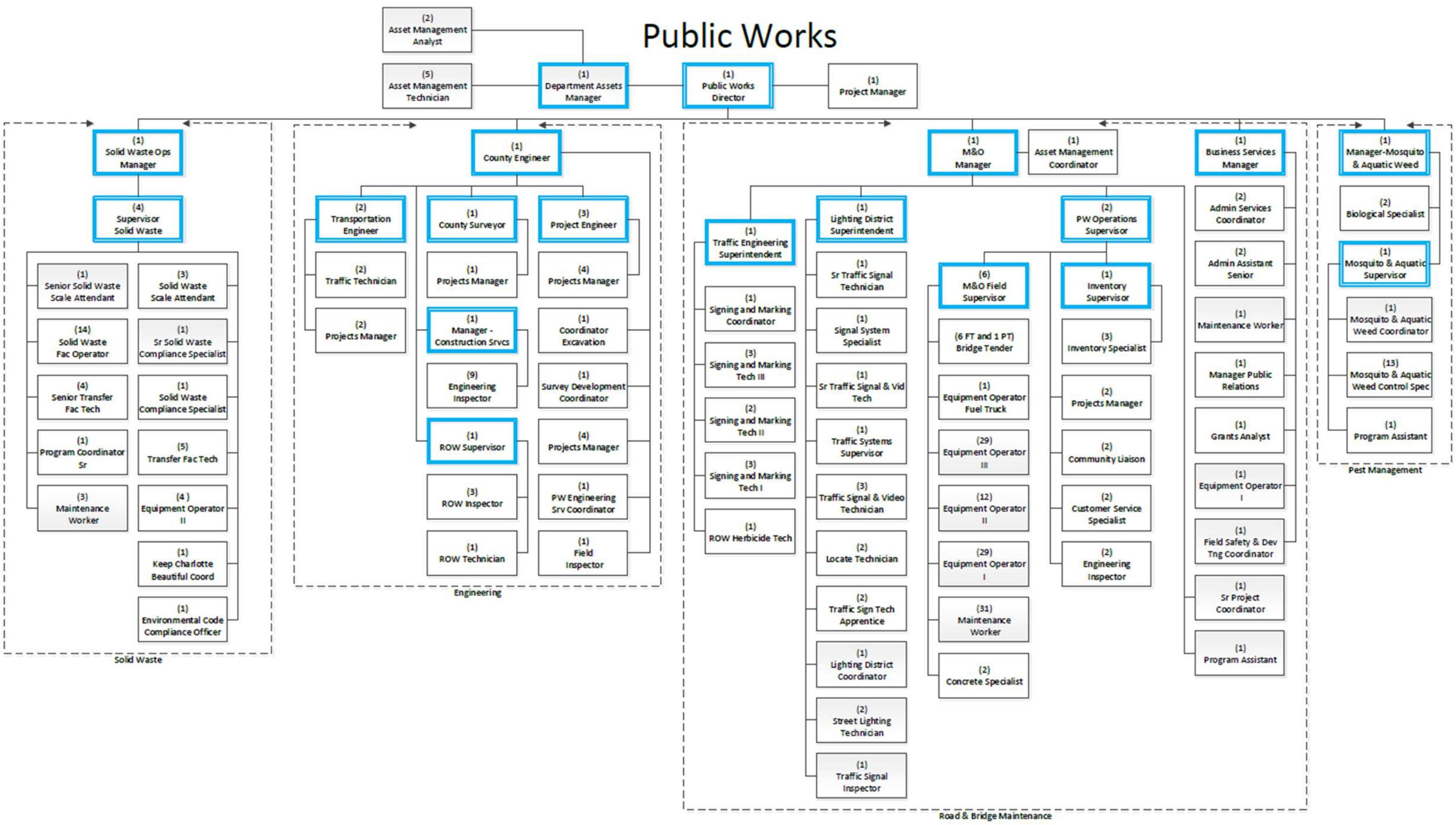
Figure 2-2 Charlotte County Utilities Organizational Chart (updated October 2025)[13]



Source: Charlotte County Utilities Department.

[13] Positions highlighted in blue have direct reports.

Figure 2-3 Charlotte County Public Works Organizational Chart (updated October 2025)[14]



Source: Charlotte County Public Works Department.

Span of control represents the number of direct reports a manager or supervisor oversees within an organization. Utilizing the Utilities and Public Works Departments' organizational charts, M&J was able to compare the Departments' span of control to the industry norm. The Utilities Department has an average span-of-control ratio of 1 manager to 7.78 subordinates and the Public Works Department has an average span-of-control ratio of 1 manager to 6.60. These ratios are generally consistent with leading industry practices, which commonly recommend that managers supervise approximately three to seven employees, depending on the nature and complexity of the work. It is not uncommon for organizations with more labor-related roles to have higher spans of control. Using these statistics as a benchmark, the Utilities and Public Works Departments are within standard norms for span of control. This span of control is appropriate and does not indicate unnecessary administrative layers.

[14] Positions highlighted in blue have direct reports.

Utilities and Public Works Departments' positions maintain a corresponding formal job description designed to reduce overlap among positions. The job descriptions include the following associated and relevant information: position title, position role and responsibilities, essential job functions, qualifications, licenses or certifications (as applicable), knowledge, skills, abilities, physical demands, work environment, and risk or safety conditions (as applicable). Each job description is updated periodically, with the specific revision date noted directly on the document.

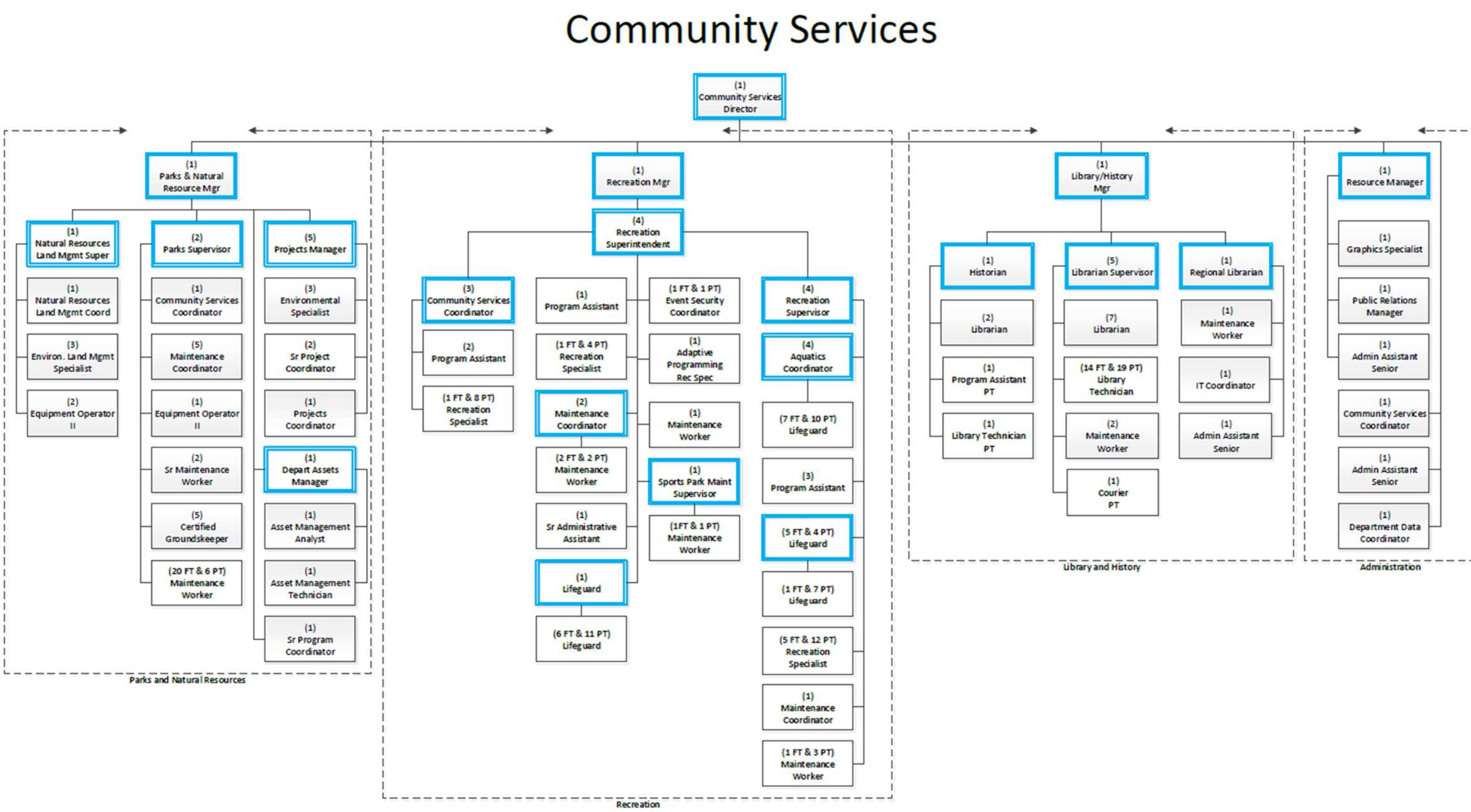
Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments maintain appropriate lines of authority, defined spans of controls, and sufficient staff to allow for segregation of duties. The current organizational charts and formal job descriptions demonstrate efforts towards reduction of overlapping function and limited administrative staffing.* ***Accordingly, we find that this subtask is met for this program.***

Community Services – Meets

M&J reviewed the Community Services Department's organizational chart published on the Charlotte County website and observed clearly defined functional units, streamlined administrative layers, and formal lines of authority.

The Community Services Department consists of the following organizational units: Parks and Natural Resources, Recreation, Library and History, and Administration. The organizational units report to the Community Services Director, supporting appropriate supervision and oversight across the Department. The organizational chart demonstrates clear lines of authority and distinct divisions of responsibility among staff. **Figure 2-4** illustrates Community Services' organizational makeup, functional groups, and reporting structures.

Figure 2-4 Charlotte County Community Services Organizational Chart (updated October 2025)[15]



Source: Charlotte County Community Services Department.

Span of control represents the number of direct reports a manager or supervisor oversees within an organization. Utilizing the Community Services Department's organizational chart, M&J was able to compare the Community Services Department's span of control to the industry norm. The Community Services Department has an average span-of-control ratio of 1 manager to 5.98 subordinates. This ratio is generally consistent with leading industry practices, which commonly recommend that managers supervise approximately three to seven employees, depending on the nature and complexity of the work. Using these statistics as a benchmark, the Community Services Department is within standard norms for span of control. This span of control is appropriate and does not indicate unnecessary administrative layers.

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[15] Positions highlighted in blue have direct reports.

Each Community Services position maintains a corresponding formal job description designed to reduce overlap among positions. The job descriptions include the following associated and relevant information: position title, position role and responsibilities, essential job functions, qualifications, licenses or certifications (as applicable), knowledge, skills, abilities, physical demands, work environment, and risk or safety conditions (as applicable). Each job description is updated periodically, with the specific revision date noted directly on the document.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department maintains appropriate lines of authority, defined spans of controls, and sufficient staff to allow for segregation of duties. The current organizational chart and formal job descriptions demonstrate efforts towards reduction of overlapping function and limited administrative staffing.* ***Accordingly, we find that this subtask is met for this program.***

Subtask 2.2 – Program Staffing Levels

Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

Overall Conclusion: Meets

The County meets expectations for Subtask 2.2. To address the requirements of this subtask, M&J evaluated the program areas' staffing levels, workload, industry standards, and benchmark information. Based on M&J's review and analysis, the program areas feature reasonable staffing levels.

Given Charlotte County's relative size and population, its overall staffing level appears reasonable for the nature and scope of services provided. To evaluate this, M&J compared Charlotte County's authorized full-time equivalent ("FTE") positions with those of similar Florida counties using Fiscal Year 2026 ("FY26") budget book data. As shown in **Figure 2-5**, Charlotte County's total authorized FTEs are generally consistent with other medium-sized Florida counties included in the comparison.

Figure 2-5 Comparative County Authorized FY26 FTEs

County	Authorized FY26 FTEs
Charlotte County	1,648
Citrus County	1,404
Lee County	3,052
Sarasota County	2,658

Source: Charlotte County, Citrus County, Lee County, and Sarasota County FY26 Budget Books.

Public Safety – Meets

The Public Safety Department maintains staffing and turnover levels that are comparable to other areas of Charlotte County local government. Its manager-to-subordinate percentage is generally consistent with the countywide structure. The Department also maintains monthly internal vacancy documentation as well as an internal organizational chart showing personnel names and vacant positions, which supports ongoing monitoring of staffing needs and helps ensure sufficient personnel are available to meet the Department's workload and service responsibilities. **Figure 2-6** shows a screenshot of an example of monthly internal vacancy documentation reviewed by the Public Safety Department Director on a monthly basis. The vacancy documentation shows hired or filled positions for the current month, the total allotted positions, the new hired or filled position count, and the number of open positions by position classification.

Figure 2-6 Sample Monthly Public Safety Department Positions Report Screenshot

Position	Added in 10/25	Total Allotted	Currently Hired	Open
EMT	15	168	162	6
Fire/Medic	15	105	89	16
Lieutenant	12	57	50	7
Paramedic	4	14	9	5
Battalion Chief (shift)	0	9	9	0
Battalion Chief (non-shift)	0	1	0	1
Division Chief	3	4	1	3
Captain (non-shift)	0	3	0	3
Captain (shift)	3	3	0	3
Grand Total	52	364	320	44

Source: Charlotte County Public Safety Department.

Figure 2-7 summarizes key staffing measures for the Public Safety Department, including total positions, occupied and vacant positions, turnover rate, manager count, subordinate count, manager-to-subordinate ratio, and manager percentage. The Department's manager-to-subordinate ratio of 1:3.5 falls within Society for Human Resource Management ("SHRM") guidance, which identifies an ideal span of control of one manager for every three to seven employees based on the type and complexity of the positions and roles.

Figure 2-7 Public Safety Staffing Summary (updated June 2026)

Department	Total	Occupied	Vacant	Turnover	Manager Count	Subordinate Count	Ratio	Percentage
Public Safety	364	320	44	12.09%	86	311	1 to 3.5	27.65%

Source: Charlotte County Public Safety.

Conclusion**: Based on information obtained during fieldwork, the Public Safety Department's staffing levels are reasonable for workload, evaluated for efficient use of staffing, and are generally aligned with industry standards and peer entities. This is supported by our analysis of the Public Safety Department's span of control, vacancy reports, and full-time employee count.* ***Accordingly, our assessment is that this subtask is met for this program.

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments maintain staffing and turnover levels that are comparable to other areas of Charlotte County local government. Their manager-to-subordinate percentages are generally consistent with the countywide structure. The Departments also maintain vacancy documentation through internally maintained organizational charts showing personnel names and vacant positions, which support staffing oversight and help ensure personnel levels are sufficient for the workload and nature of services provided.

Since the nature of both Departments is similar, the internal charts they maintain also have similar structures and information. Both organizational charts provide detailed information on organizational structure, reporting relationships, and span of control hierarchies. The organizational charts also track the employees that fill each position as well as any applicable vacancies.

Figure 2-8 summarizes key staffing measures for the Utilities and Public Works Departments, including total positions, occupied and vacant positions, turnover rate, manager count, subordinate count, manager-to-subordinate ratio, and manager percentage. The Utilities Department's manager-to-subordinate ratio is 1:7.78 and the Public Works Department's manager-to-subordinate ratio is 1:6.60. The Departments' manager-to-subordinate ratios fall within Society for Human Resource Management ("SHRM") guidance, which identifies an ideal span of control of one manager for every three to seven employees based on the type and complexity of the positions and roles depending on the nature and complexity of the work. It is not uncommon for organizations with more labor-related roles to have higher spans of control.

Figure 2-8 Utilities and Public Works Departments Staffing Summary (updated June 2026)

Department	Total	Occupied	Vacant	Turnover	Manager Count	Subordinate Count	Ratio	Percentage
Utilities	333	283	50	15.02%	37	288	1 to 7.78	12.85%
Public Works	296	252	44	14.86%	42	277	1 to 6.60	15.16%

Source: Charlotte County Utilities and Public Works Departments.

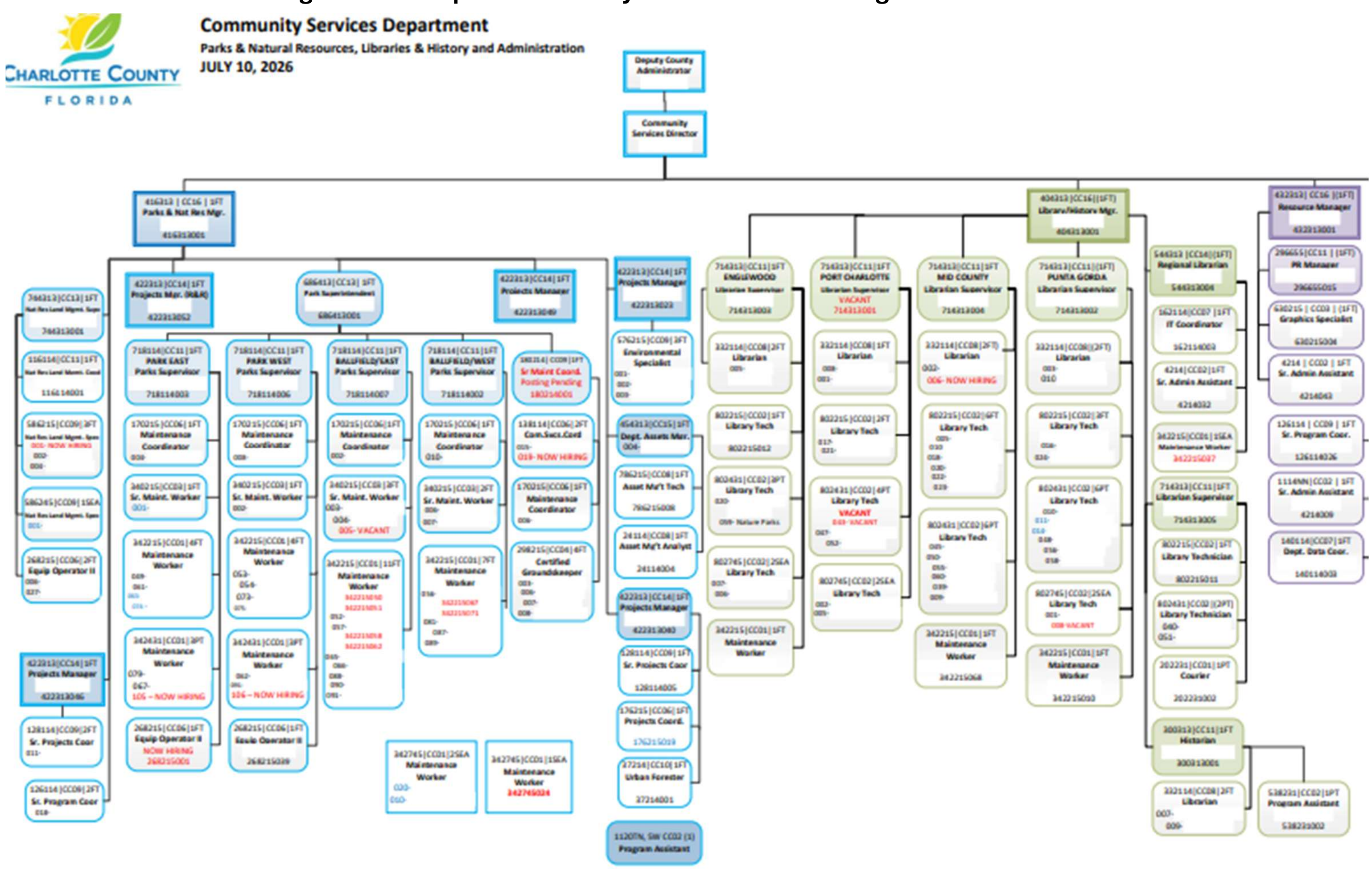
Conclusion**: Based on information obtained during fieldwork, the Utilities and Public Works Departments' staffing levels are reasonable for workload, evaluated for efficient use of staffing, and are generally aligned with industry standards and peer entities. This is supported by our analysis of the Utilities and Public Works Departments' span of control, vacancy reports, and full-time employee count.* ***Accordingly, our assessment is that this subtask is met for this program.

Community Services – Meets

The Community Services Department maintains staffing and turnover levels that are comparable to other areas of Charlotte County local government. Its manager-to-subordinate percentage is generally consistent with the countywide structure. The Department also maintains monthly internal vacancy documentation as well as an internal organizational chart showing personnel names and vacant positions, which supports ongoing monitoring of staffing needs and helps ensure sufficient personnel are available to meet the Department's workload and service responsibilities.

An example of these charts can be seen in **Figure 2-9**, which shows the Community Services Department's internal organizational chart. This chart has been modified in order to remove names from the chart, but still preserving which positions are vacant (shown in red) and which positions are filled.

Figure 2-9 Sample Community Services Internal Organizational Chart



Source: Charlotte County Community Services Department.

Figure 2-10 summarizes key staffing measures for the Community Services Department, including total positions, occupied and vacant positions, turnover rate, manager count, subordinate count, manager-to-subordinate ratio, and manager percentage. The Department's manager-to-subordinate ratio of 1:5.98 falls within Society for Human Resource Management ("SHRM") guidance, which identifies an ideal span of control of one manager for every three to seven employees based on the type and complexity of the positions and roles.

Figure 2-10 Community Services Staffing Summary (updated June 2026)

Department	Total	Occupied	Vacant	Turnover	Manager Count	Subordinate Count	Ratio	Percentage
Community Services	455	321	134	29.45%	46	275	1 to 5.98	16.73%

Source: Charlotte County Community Services Department.

Conclusion**: Based on information obtained during fieldwork, the Community Services Department's staffing levels are reasonable for workload, evaluated for efficient use of staffing, and are generally aligned with industry standards and peer entities. This is supported by our analysis of the Community Services Department's span of control, vacancy reports, and full-time employee count.* ***Accordingly, our assessment is that this subtask is met for this program.

Chapter 3: Alternative Service Delivery

This chapter will summarize the overall findings for Alternative Methods of providing services or products for the programs for which the County intends to use funds, including:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Alternative Service Delivery
Overall Finding: Meets

Overall, Charlotte County Meets Research Task 3. The County and program areas demonstrated that they evaluate the use of alternative service delivery methods and evaluate external contractor services throughout service provision. The County has evaluated alternative service delivery methods for construction and project management and has implemented alternative methods. All construction contracts undergo evaluation for compliance and cost.

Findings by Subtask:

- Subtask 3.1 – Evaluation of Alternative Methods: Meets
- Subtask 3.2 – Assessment of Contracted Services: Meets
- Subtask 3.3 – Opportunities for Alternative Service Delivery Methods: Meets

Subtask 3.1 – Evaluation of Alternative Methods

Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

Overall Conclusion: Meets

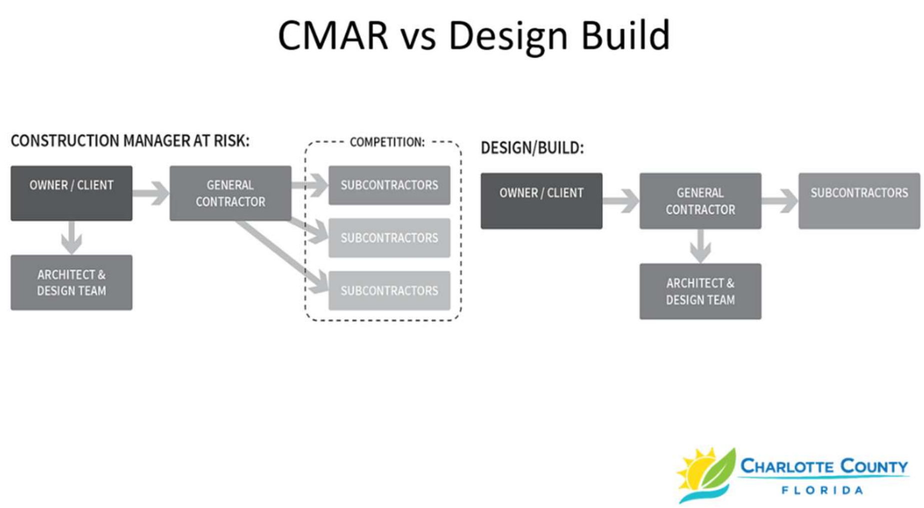
The County meets expectations for Subtask 3.1. To address the requirements of this subtask, M&J evaluated program area operations and County infrastructure project management programs. M&J evaluated provided information, conducted interviews with County staff, and considered leading practices for alternative service delivery and outsourcing models.

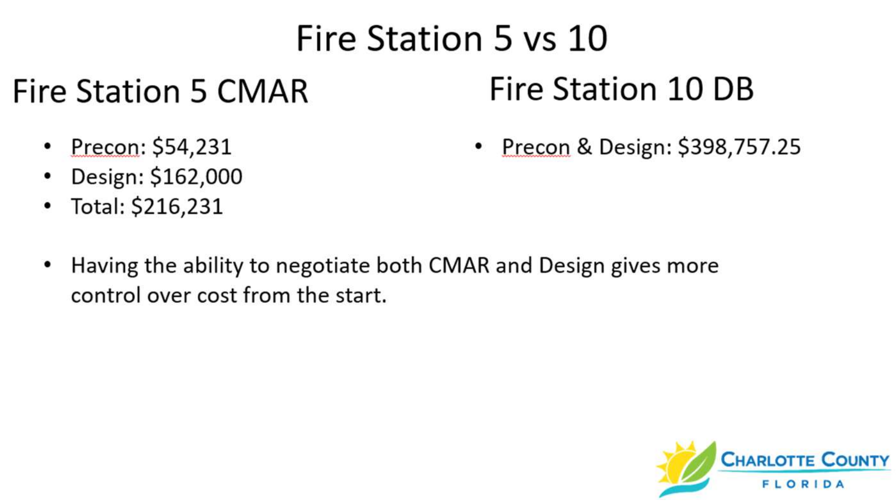
The County has evaluated alternative delivery methods for infrastructure projects by comparing two common construction project delivery methods – Construction Manager at Risk ("CMAR") and Design Build ("DB").

- **CMAR –** A construction project delivery contract type that utilizes a two-contract approach between the owner, contractor, and architect/engineer. The owner holds separate contracts for the project's design and construction.
- **DB** – A construction project delivery contract type where there is a single contract (instead of multiple contracts compared to CMAR) with a design-builder who is solely responsible for the planning, design, and construction of the project.

The County has completed infrastructure construction projects using both CMAR and DB delivery methods and has compared the costs of the two delivery methods. **Figure 3-1** shows sample pages from a presentation comparing the CMAR and DB delivery methods and a comparison of two similar Fire Station projects through the design phase – one using CMAR and one using DB. The County has determined that the CMAR delivery method yields additional benefits and reduced costs as compared to the DB delivery method.

Figure 3-1: Sample Pages from CMAR vs. DB Construction Project Delivery Methods





Source: Charlotte County Facilities Department.

Public Safety – Meets

The Public Safety Department formally evaluates alternative project delivery models to determine which contracting mechanisms offer the greatest value, strengthen budgetary control, and mitigate risk when deciding whether services should be performed in-house or contracted to external providers.

Day-to-day public safety operations are managed directly in-house across several divisions, including Fire and Emergency Medical Services, Fire Prevention, Animal Control, Radio Communications, and the Public Safety Training Center. Public Safety Department management formally benchmark its in-house deployment configurations using key strategic publications, including the Fire and EMS Standards of Cover Report and the Public Safety Annual Report.

Interviews with the Public Safety Department revealed that the County evaluated outsourcing EMS services in 2008 to assess whether outside contracting would result in improved performance or cost savings. The assessments concluded that full privatization of emergency medical services was cost-prohibitive and introduced severe recruitment vulnerabilities, primarily because private contractors would be forced to recruit from the same regional labor pool as the county. To protect countywide service levels and maintain stable operational costs, administrators rejected privatization and maintained EMS operations as a unified, dual-role in-house service.

As previously shown in **Figure 3-1**, the County compared the CMAR and DB construction delivery methods for completing similar fire station construction projects and found that the CMAR delivery method provides the best value for the County. The analysis found that early contractor involvement reduced design-phase costs and gave the County greater control over initial project negotiations.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department has conducted a number of assessments of viable service models, including cost and performance comparisons, and updates these assessments on an ad hoc basis.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments retain core maintenance and administrative functions in-house while using alternative contracting and intergovernmental delivery models. These approaches achieve regional economies of scale, reduce duplicative equipment and staffing costs, and protect capital contingencies.

The Utilities Department purchases water through the Peace River Manasota Regional Water Supply Authority, shared with Manatee, DeSoto, and Sarasota Counties and the City of North Port. This regional model avoids the debt, operating risk, and staffing costs of standalone treatment facilities.

To guide long-term capacity deliberations, Charlotte County administrators utilize formal feasibility studies to evaluate water system capacity and projected demand, including the Utilities Strategic Plan, the Potable Water Master Plan, the Reclaim Master Plan, the 2024 Sewer Master Plan, and the "One Charlotte, One Water" initiative.

The Utilities Department evaluates alternative delivery methods for major capital projects to reduce costs and accelerate construction. For the Regional Integrated Loop System Phase 2B Interconnect, the County amended the Interlocal Agreement to use the Authority's design-builder for a parallel water main extending from south of the Myakka River to the Gulf Cove Booster Station, avoiding separate procurement.

The Public Works Department actively utilizes intergovernmental partnerships as an alternative service model to optimize roadway maintenance on shared jurisdictional corridors. This operational model is exemplified by the Interlocal Agreement executed between Charlotte County and the City of North Port for the joint maintenance of Chancellor and Hillsborough Boulevards.

Coastal and environmental projects often require regional coordination rather than separate contracts. For the Manasota Key Beach Restoration Project, Charlotte and Sarasota Counties operated under a joint Florida Department of Environmental Protection coastal permit and a unified Interlocal Agreement, eliminating separate procurements for marine consultants and dredging contractors.

The Public Works Department uses memorandums of understanding ("MOUs") with property owners' associations to define maintenance responsibilities for stormwater infrastructure crossing public and private property, reducing legal risk and improving resource use. The Rotonda West Drainage MOU assigns maintenance responsibilities among the County, Rotonda West Association, and Rotonda Golf Partners, LLC for interconnected swales, outfalls, greenbelts, and retention ponds. Maintenance backlogs prompted the Board to evaluate alternative operating models.

As previously shown in **Figure 3-1**, the County compared the CMAR and DB construction delivery methods and found that the CMAR delivery method provides the best value for the County. The analysis found that early contractor involvement reduced design-phase costs and gave the County greater control over initial project negotiations. The County is utilizing the CMAR delivery method for historic and planned Utilities and Public Works surtax infrastructure projects.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments have conducted a number of assessments of viable service models, including cost and performance comparisons, and updates these assessments on an ad hoc basis.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department manages its core recreational, library, and family services in-house to protect the quality of public amenities and maintain direct administrative oversight. Administrators assess the efficiency and community alignment of in-house services through periodic planning studies, including the Parks & Recreation Master Plan, Parks & Recreation Growth Analysis, and Community Planning & Development 2026–2030 Consolidated Plan and 2026 Action Plan.

As previously shown in **Figure 3-1**, the County compared the CMAR and DB construction delivery methods and found that the CMAR delivery method provides the best value for the County. The analysis found that early contractor involvement reduced design-phase costs and gave the County greater control over initial project negotiations. The County is utilizing the CMAR delivery method for historic and planned Community Services surtax infrastructure projects.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department has conducted a number of assessments of viable service models, including cost and performance comparisons, and updates these assessments on an ad hoc basis.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 3.2 – Assessment of Contracted Services

Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

Overall Conclusion: Meets

The County meets expectations for Subtask 3.2. To address the requirements of this subtask, M&J evaluated construction project management programs. M&J evaluated provided information, conducted interviews with County staff, considered leading practices for contract and vendor assessment, and reviewed if any changes were made to improve the performance or reduce the cost of the assessed service.

The County consistently monitors vendor performance throughout engagement and at project close out. **Figure 3-2** shows a sample Contractor/Vendor Performance Evaluation that is completed by the applicable County department, and the Contractor/Vendor Performance Evaluation is maintained within the County's project files and is public record.

Figure 3-2: Sample Contractor/Vendor Performance Evaluation

CONTRACTOR/VENDOR PERFORMANCE EVALUATION

Bid No.: ____________________ Title: ____________________

Department: ____________________ Contractor/Vendor: ____________________

THIS FORM SHALL BECOME PUBLIC RECORD, THEREFORE, ALL ITEMS SHOULD BE COMPLETED THOROUGHLY AND EXPLAINED BASED ON FACT.

	Yes	No
1. Did the Contractor/Vendor perform and/or deliver on time?	☐	☐
2. Was quality of product/service rendered in conformance with specs?	☐	☐
3. Did the Contractor/Vendor provide timely warranty service and/or repairs?	☐	☐
4. Did the Contractor/Vendor display cooperation in working out problems?	☐	☐
5. Would you recommend that Charlotte County continue to do business with the firm?	☐	☐

Additional Comments (Optional):

This form shall become public record. By completing this form, I hereby attest that this form has been completed fully and accurately to the best of my knowledge.

Completed by: ____________________ ***Date:*** __________

Source: Charlotte County Purchasing Department.

The County also utilizes a formal Contract Closeout Checklist to assess contractor performance against contractual activities. **Figure 3-3** shows a sample Contract Closeout Checklist for capital projects.

Figure 3-3: Sample Contract Closeout Checklist for Capital Projects

Capital Projects - Contract Closeout Checklist

Project Name	*Project Name*
Department Sponsor	*Department Sponsor*
Project Manager	*Project Manager*
Contract Closeout Vendor	*Contract Closeout Vendor*
Contract Closeout Approval Date	*Date*

Contract Closeout Activities Status

Activity Description	Scheduled Completion	Actual Completion	Remarks
Building Permits(s) on File	*Date*	*Date*	
Notice of Substantial Completion			
Punchlist			
Commissioning Complete			
Notice of Final Completion			
Final Completion Deficiently List (if necessary)			
Certificate of Occupancy Received			
As-built Drawings & Specification Received			
Operations and Maintenance Manuals			
Components Warranty and Spare Parts Received			
QC Test Results Received			
Final Quantities Reconciled with Contractor			
RFI Closed-out			
All Notice of Non-Conformance/Task Orders Closed			
Final Change Order/ Misc. Mods Executed			
Contractor Cleanup & Demobilization Completed			
Certified Payrolls Up to Date (As Required)			
Final DBE Reports Received by Contract Compliance			
Final Acceptance			
Final Payment Application • Release of all Retainage • Final Affidavits and Waivers			
Other contract obligations			
Other contract obligations			

Signature Block

Role	Print Name	Signature	Date
Project Manager			
Purchasing Director			

Source: Charlotte County Purchasing Department.

Public Safety – Meets

The Public Safety Department, in coordination with other County departments, monitor the performance of its contractors by requiring detailed payment applications (requested contractor payments for construction projects with significant fee documentation and cost build up). These payment applications are reviewed in detail and formally approved by an end-user department before being submitted to the Budget and Administrative Services Department for review and payment. **Figure 3-4** shows a sample page of an approved contractor payment application for a public safety fire station renovation project.

Figure 3-4: Sample Page of Approved Payment Application for a Fire Station Renovation Project

CHARLOTTE COUNTY PURCHASING DIVISION
18500 Murdock Circle, Suite #344
Port Charlotte, FL 33948-1094
Phone: 941-743-1378 Fax: 941-743-1384

DATE: 6/30/2025

CONTRACT:	2024000116 CM at Risk - Fire Stations 3, 6, and 17		
VENDOR:	1141	Invoice #	3
CONTRACTOR:	Wharton-Smith, Inc.		
PURCHASE ORDER NUMBER:	25000854	INVOICES APPROVED BY:	Facilities

ORIGINAL CONTRACT AMOUNT: $ 220,963.00
REVISED CONTRACT AMOUNT: $ 220,963.00

PROCESSED DATE	INVOICE AMOUNT	RETAINAGE	PAYMENT	CHANGE ORDERS	BALANCE
4/4/2025	$ 36,063.00		$ 36,063.00		$ 184,900.00
6/3/2025	$ 38,404.00		$ 38,404.00		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
			$ -		$ 146,496.00
TOTALS	$ 74,467.00	$ -	$ 74,467.00	$ -	$ 146,496.00
THIS INVOICE:	**$ 9,014.10**		**$ 9,014.10**		**$ 137,481.90**

Start Date:	1/18/2023	Insurance Expiration Date:	2/21/2024
Scheduled Completion Date:	5/18/2023	Liquidated Damages Rate:	

Contract Specialist: Alisa True
** PAYSHEET TO BE REVIEWED AND RETURNED TO PURCHASING WITHIN 10 CALENDAR DAYS. **

Source: Charlotte County Budget and Administrative Services Department.

The Public Safety Department and other County departments actively monitor and assess the financial and operational performance of private contractors delivering public safety infrastructure projects. Rather than merely accepting initial design-phase estimates, the County utilizes the preconstruction phase of CMAR construction contracts to conduct formal value engineering reviews and subcontractor buyouts. The County formally assesses the results of subcontractor buyouts by comparing the contractor's initial estimates against the finalized, actual subcontracted costs. Any savings identified through this active assessment are systematically transferred out of the CMAR contractor's primary billing line into a designated contingency fund to absorb field overruns, allowing for stable project budgets and minimizing the need for additional public funds.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department regularly evaluates contractors and vendors through formal documentation.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments maintain oversight over vendors, contracts, and performance through data-driven assessments of active infrastructure contracts, utility allocations, shared road maintenance operations, and inter-county environmental programs.

The Utilities and Public Works Departments, in coordination with other County departments, monitors the performance of their contractors by requiring detailed Payment Applications (requested contractor payments for construction projects with significant fee documentation and cost build up). These payment applications are reviewed in detail and formally approved by an end-user department before being submitted to the Budget and Administrative Services Department for review and payment. **Figure 3-5** shows a sample page of an approved contractor Payment Application for a Public Works street widening project.

Figure 3-5: Sample Page of Approved Payment Application for a Street Widening Project

CHARLOTTE COUNTY PURCHASING DIVISION
18500 Murdock Circle, Suite #344
Port Charlotte, FL 33948-1094
Phone: 941-743-1378 Fax: 941-743-1384

DATE: August 13, 2020

CONTRACT: OLEAN BOULEVARD WIDENING #2019000428
VENDOR: 051430 **INVOICE #:** 19-428-10
CONTRACTOR: GIANNETTI CONTRACTING GROUP
PURCHASE ORDER NUMBER: 2019003785 **INVOICES APPROVED BY:** PUBLIC WORKS

ORIGINAL CONTRACT AMOUNT: $ 16,241,354.58
REVISED CONTRACT AMOUNT: $ 16,241,354.58

PROCESSED DATE	INVOICE AMOUNT	RETAINAGE	PAYMENT	CHANGE ORDERS	BALANCE
11/13/2019	$ 273,526.27	$ 27,352.63	$ 246,173.64		$ 15,995,180.94
12/5/2019	$ 479,637.53	$ 47,963.75	$ 431,673.78		$ 15,563,507.16
1/2/2020	$ 451,577.05	$ 45,157.70	$ 406,419.35		$ 15,157,087.81
2/13/2020	$ 824,016.50	$ 82,401.65	$ 741,614.85		$ 14,415,472.96
3/4/2020	$ 448,399.90	$ 44,839.99	$ 403,559.91		$ 14,011,913.05
4/12/2020	$ 444,701.53	$ 44,470.16	$ 400,231.37		$ 13,611,681.68
4/14/2020	$ 373,511.00	$ 37,351.10	$ 336,159.90		$ 13,275,521.78
6/9/2020	$ 404,976.95	$ 40,497.69	$ 364,479.26		$ 12,911,042.52
7/9/2020	$ 748,274.00	$ 74,827.40	$ 673,446.60		$ 12,237,595.92
			$ -		$ 12,237,595.92
			$ -		$ 12,237,595.92
			$ -		$ 12,237,595.92
			$ -		$ 12,237,595.92
			$ -		$ 12,237,595.92
TOTALS	$ 4,448,620.73	$ 444,862.07	$ 4,003,758.66	$ -	$ 12,237,595.92
THIS INVOICE:	**$ 513,398.11**	**$ 51,339.81**	**$ 462,058.30**		**$ 11,775,537.62**

Start Date:	10/21/2019	Liquidated Damages Rate:	$4,276.00
Scheduled Completion Date:	5/5/2021	Insurance Expiration Date:	12/1/2020
Total Change Order Days:			

Contract Specialist: Carole A Smith

CCU Reviewed & Approved for Payment by:

8/17/20
Dan McAuley, CCU Inspector

8/17/20
Dean Campbell, CCU Project Mgr

Bruce Bullert, Engineering Services Manager

CCU OLEAN			
PO LINE 2	WATER	$	16,873.00
PO LINE 3	FM/SEWER	$	-
PO LINE 4	RECLAIM	$	-
PO LINE 11	CO1/Bayfront	$	12,004.00
	CCU TOTAL	**$**	**28,877.00**

CCU AARON/GERTRUDE			
PO LINE 6	WATER	$	166,325.92
PO LINE 7	FM/SEWER	$	86,807.09
PO LINE 8	RECLAIM	$	59,370.16
	CCU TOTAL	**$**	**312,503.17**
	CCU Total Share:	$	341,380.17

Source: Charlotte County Budget and Administrative Services Department.

The Utilities and Public Works Departments and other County departments actively monitor and assess the financial and operational performance of private contractors delivering utility and public works infrastructure projects. Rather than merely accepting initial design-phase estimates, the County utilizes the preconstruction phase of CMAR construction contracts to conduct formal value engineering reviews and subcontractor buyouts. The County formally assesses the results of subcontractor buyouts by comparing the contractor's initial estimates against the finalized, actual subcontracted costs. Any savings identified through this active assessment are systematically transferred out of the CMAR contractor's primary billing line into a designated contingency fund to absorb field overruns, allowing for stable project budgets and minimizing the need for additional public funds.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments regularly evaluate contractors and vendors through formal documentation.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department, in coordination with other County departments, monitors the performance of its contractors by requiring detailed Payment Applications (requested contractor payments for construction projects with significant fee documentation and cost build up). These payment applications are reviewed in detail and formally approved by an end-user department before being submitted to the Budget and Administrative Services Department for review and payment.

The Community Services Department and other County departments actively monitor and assess the financial and operational performance of private contractors delivering community services infrastructure projects. Rather than merely accepting initial design-phase estimates, the County utilizes the preconstruction phase of CMAR construction contracts to conduct formal value engineering reviews and subcontractor buyouts. The County formally assesses the results of subcontractor buyouts by comparing the contractor's initial estimates against the finalized, actual subcontracted costs. Any savings identified through this active assessment are systematically transferred out of the CMAR contractor's primary billing line into a designated contingency fund to absorb field overruns, allowing for stable project budgets and minimizing the need for additional public funds.

The County's systematic assessment and control of these active construction contracts has yielded documented cost savings across completed and active community services infrastructure projects. This performance is illustrated by the completion of the Family Services Center – Phase II project, which utilized this buyout process to achieve a final construction cost of $10.66 Million against its $10.90 Million budget, delivering $240,000 in direct capital savings back to the County's surtax fund. **Figure 3-6** shows a summary of completed and current Community Services infrastructure projects and the status of subcontractor buyout savings for the County.

Figure 3-6: Cost Assessments and Realized Savings on Contracted Community Services Capital Projects

Capital Facility Project	Designated Surtax Budget	Actual / Projected Cost	Verified Capital Savings	Project Status and Contract Performance Findings
Family Services Center – Phase II	$10.90 Million	$10.66 Million	**$240,000.00**	Project is 100% complete, delivering an 18,500 square foot youth and human services facility under budget
Port Charlotte Beach Recreation Center	$24.50 Million	Tracking Active Budget	**$200,000.00** *(Projected)*	Design is 100% complete by PBK, and CMAR construction by Tandem is 40% complete as of April 2026, actively tracking to capture additional savings prior to project closeout
Port Charlotte Beach Pool and Pool House	$8.20 Million	Tracking Active Budget	Under Assessment	Replacement of the public pool, pool house, and filtration systems, managed via CMAR by Tandem to align with the adjacent recreation center
GC Herring Park Replacement	$3.39 Million	$3.39 Million	**$200,000.00** *(Grant Preserved)*	Design is complete by Kimley-Horn, with CMAR construction by Jon Swift Construction scheduled for Fall 2026. Project cost was stabilized by executing strategic priority modifications.

Source: Charlotte County Facilities Department.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department regularly evaluates contractors and vendors through formal documentation.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 3.3 – Opportunities for Alternative Service Delivery Methods

Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

Overall Conclusion: Meets

The County meets expectations for Subtask 3.3. To address the requirements of this subtask, M&J evaluated opportunities for alternative service delivery. M&J evaluated provided information, conducted interviews with program areas and other County personnel, and considered leading practices and alternative service delivery models utilized in similar programs in peer entities.

As discussed in other sections of this report, the County has determined that the CMAR construction project delivery method yields better results for the County as compared to other construction project delivery methods. M&J viewed publicly available information for Citrus, Lee, and Sarasota Counties and noted that all these counties actively leverage the CMAR construction project delivery method.

Public Safety – Meets

The Public Safety Department relies on a highly skilled, direct in-house workforce to provide core emergency medical, fire suppression, and code enforcement service. To identify future cost-reduction opportunities, M&J compared the Charlotte County Public Safety Department to peer systems in Citrus, Lee, and Sarasota counties. Generally, the Public Safety Department's operating model is comparable to peer counties.

Charlotte County administrators historically evaluated and rejected EMS privatization due to concerns regarding cost-efficiency and regional labor pool constraints. This local evaluation is strongly validated by the historical performance of Citrus County's ambulance transport services.

For 21 years (from 2000 through September 2021), Citrus County outsourced its advanced life support ("ALS") emergency medical transport services to a private, non-profit contractor, Nature Coast EMS (operated by the Nature Coast Emergency Medical Foundation, Inc.). In 2021, Nature Coast EMS faced a staffing crisis, driven by paramedic and Emergency Medical Technician ("EMT") starting wages. As a result of high employee turnover and critical response delays, Nature Coast EMS requested an emergency annual County subsidy increase from its contracted $858,519 to $1.6 Million to cover rising labor costs. In September 2021, Citrus County terminated the contract, declared a public safety emergency, and returned emergency transport to Citrus County Fire Rescue rather than absorb the contractor's rising costs. The County spent $900,000 to bring 72 paramedics and EMTs in-house, acquire ambulances, and establish billing operations.

The case shows that privatization may lower initial administrative costs but can expose counties to sharp cost increases and service disruptions during labor shortages. Charlotte County's unified, dual-role Fire/EMS model reduces these risks while supporting stable staffing and cost control.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department has considered outsourced services and alternative service delivery models, and their current operating model is comparable to similarly situated entities. M&J identified no additional alternative methods to recommend that would reduce program costs.* ***Accordingly, we have determined that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments are primarily staffed with County employees for core operations and oversight but does leverage contractors for specialized requirements or projects such as environmental monitoring and construction. To potentially identify future cost-reduction opportunities, M&J compared the Charlotte County Utilities and Public Works Departments to peer systems in Citrus, Lee, and Sarasota counties.

The Utilities Department maintains in-house engineers that provide full engineering and inspection services to residential and commercial utility customers, and are overseen by the Utilities Department Engineering Services Manager. The Utilities Department maintains an "Engineering Library" which consists of pre-approved engineering firms that have gone through the County's procurement process and can support the Utilities Department as needed for specialized projects. Peer counties maintain similar operating models by maintaining internal engineering positions and leveraging contractors as needed.

The Public Works Department maintains in-house maintenance and operations crews for routine work and minor repairs, but leverages pre-qualified contractors and consultants for large-scale infrastructure projects, specialized engineering, and emergency services. Peer counties maintain similar operating models by maintaining internal maintenance and operations positions and leveraging contractors as needed.

Generally, the Utilities and Public Works Departments operating model is comparable to peer counties in that primary service delivery is provided by County employees.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments have considered outsourced services and alternative service delivery models, and their current operating model is comparable to similarly situated entities. M&J identified no additional alternative methods to recommend that would meaningfully reduce program costs.* ***Accordingly, we have determined that this subtask is met for this program.***

Community Services – Meets

The Community Services Department is primarily staffed with County employees for core operations but does leverage contractors for non-core services such as facility and infrastructure projects.

The Community Services Department relies on a direct in-house workforce to provide core parks, recreation, library, and related services. To potentially identify future cost-reduction opportunities, M&J compared the Charlotte County Community Services Department to peer systems in Citrus, Lee, and Sarasota counties.

Generally, the Community Services Department's operating model is comparable to peer counties in that primary service delivery is provided by County employees.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department has considered outsourced services and alternative service delivery models, and their current operating model is comparable to similarly situated entities. M&J identified no additional alternative methods to recommend that would meaningfully reduce program costs.* ***Accordingly, we have determined that this subtask is met for this program.***

Chapter 4: Goals, Objectives, and Performance Measures

This chapter will summarize the overall findings for the Goals, Objectives, and Performance Measures used to monitor and report accomplishments of the programs for which the County intends to use funds, including:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Goals, Objectives, and Performance Measures
Overall Finding: Meets

Overall, Charlotte County Meets Research Task 4. The County and program areas maintain clear and measurable goals and objectives, both in the form of performance goals and strategic/capital plans with detailed progress criteria. The County possesses a detailed strategic plan and the program areas align with multiple aspects of the plan. In several instances, the County's strategic plan specifically calls for projects intended to be delivered with sales tax funds and/or cites the documents supporting specific sales tax projects as examples of leading practices that the County wants to further encourage. The programs also use and regularly review specific performance measures as part of general operations, capital planning, and the County's performance-based budgeting process. Finally, all program areas adhere to the County's internal controls, which are sufficient to provide reasonable assurance that the programs will be delivered as planned.

Findings by Subtask:

- Subtask 4.1 – Clear and Measurable Goals and Objectives: Meets
- Subtask 4.2 – Consistency with Strategic Plan: Meets
- Subtask 4.3 – Performance Measures and Standards: Meets
- Subtask 4.4 – Internal Controls: Meets

Subtask 4.1 – Clear and Measurable Goals and Objectives

Review program-level goals and objectives to determine whether they are clearly stated, measurable, and address key aspects of the program's performance and cost.

Overall Conclusion: Meets

The County meets expectations for Subtask 4.1. To address the requirements of this subtask, M&J evaluated strategic planning and performance evaluation documents produced by the Public Safety, Public Works, Utilities, Community Services, and Facilities Departments and conducted interviews with County staff to assess the alignment between its planning and goalsetting processes and its ability to monitor and analyze performance against these identified goals. Based on M&J's review and analysis, the program areas have adopted goals and objectives that can reasonably be assessed using relevant, accessible data sources.

Public Safety – Meets

The Public Safety Department's primary strategic planning document is its 2022 Community Risk Assessment and Standards of Cover report, prepared by a third-party consultant on the County's behalf. This Standards of Cover ("SOC") document is an industry standard evaluation, guided based on standards set by the Commission on Fire Accreditation International ("CFAI"), which is intended to "assist the Department in ensuring a safe and effective response force for fire suppression, emergency medical services ("EMS"), hazardous materials ("HAZMAT") incidents, and in technical rescues, and in facilitating activities for domestic preparedness, emergency planning, and disaster response." The 2022 SOC document includes an evaluation of current Public Safety Department service delivery and uses this assessment to provide "plans for maintaining and improving capabilities, as well as policy recommendations to address gaps in performance or desired outcomes." The development of a SOC document is a key step on the path towards achieving CFAI accreditation, which is one of the Public Safety Department's long-term goals.

The SOC document and CFAI accreditation standards involve the evaluation of a variety of industry-standard performance measures, including Department-wide evaluations and evaluations of each individual station's performance. The per-station performance measures include geospatial evaluations of call volumes (by call type) and equipment allocations and quantitative analyses of response times. The Department-wide evaluation includes an assessment of overall call volumes, call types, response times, and emergency response resource utilization.

One of the key measures used in public safety performance evaluation is Unit Hour Utilization ("UHU"), a measure of the percentage of the work period that public safety field staff are actively responding to calls, as opposed to the percentage of time that public safety field staff are performing non-call related activities, such as training, public education, inspections, sleep (for staff on 24-hour shifts), and other readiness-related activities. The International Association of Fire Fighters recommends that 24-hour units do not exceed a UHU of 25% (with UHUs under that figure being preferred), while the International Association of Fire Chiefs recommends that 24-hour UHUs do not exceed 30%. **Figure 4-1** is an excerpt from the SOC document showing the UHUs of each of the Public Safety Department's units.

Figure 4-1: SOC Document UHU Table Excerpt

Station	Unit ID	Total Busy Hours	UHU	IAFC
1	CR10	2,135	0.24	0.30
1	CR01	2,096	0.24	0.30
2	CR02	1,923	0.22	0.30
PG St. 1	CR32	1,882	0.21	0.30
12	CR12	1,824	0.21	0.30
13	CR13	1,758	0.20	0.30
8	CR08	1,496	0.17	0.30
5	CR05	1,398	0.16	0.30
4	CR04	1,342	0.15	0.30
11	CR11	1,198	0.14	0.30
3	CR03	1,084	0.12	0.30
6	CR06	1,040	0.12	0.30
1	EN01	1,013	0.12	0.30
PG St. 3	CR31	977	0.11	0.30
14	CR14	866	0.10	0.30
2	EN02	682	0.08	0.30
12	EN12	600	0.07	0.30
1	BAT02	518	0.06	0.30
8	EN08	448	0.05	0.30
5	EN05	436	0.05	0.30
7	BAT01	366	0.04	0.30
7	EN07	363	0.04	0.30
6	EN06	362	0.04	0.30
9	CR09	348	0.04	0.30
4	EN04	336	0.04	0.30
11	EN11	317	0.04	0.30
3	EN03	258	0.03	0.30
9	EN09	199	0.02	0.30
14	EN16	197	0.02	0.30
13	EN15	161	0.02	0.30
12	SQD12	124	0.01	0.30
2	TK02	118	0.01	0.30
12	TK12	108	0.01	0.30
4	MR01	62	0.01	0.30
HQ	FP01	60	0.01	0.30
6	TA06	59	0.01	0.30
6	MR02	44	0.01	0.30
7	ARF71	40	0.00	0.30
16	BR16	35	0.00	0.30
7	ARF72	35	0.00	0.30
5	BR05	34	0.00	0.30

Source: Charlotte County Public Safety Department.

The SOC document establishes specific performance measures for the Public Safety Department to use in evaluating its performance. These include a variety of "standard" fire/rescue department performance measures, such as turnout times, travel times, availability, and UHU, as well as a number of additional outcome-based measures. These additional outcome-based measures evaluate the outcome of the health and safety incidents that the Public Safety Department responds to instead of only the details of their response. The recommended additional outcome-based performance measures include:

- Degree of fire confinement (*i.e.*, whether the fire was confined to the structure of origin, floor of origin, or room of origin, with specific targets for each level of confinement).

- Proportion of fires controlled by installed fire suppression systems.
- Proportion of all fire incidents deemed unpreventable by reasonable fire prevention measures.
- Number of fires by building occupancy type (*e.g.*, residential vs commercial).
- Proportion of property saved in buildings with fires.
- Cardiac arrest patient outcomes.

The SOC document additionally establishes specific activity measures, objectives, or key performance indicators ("KPI") that the Public Safety Department should aim to achieve in the process of meeting its new outcome-based performance goals. The Public Safety Department is in the process of implementing these specific measures, objectives, and KPIs as part of its accreditation process. The SOC document additionally lays out the Public Safety Department's FY24 – FY26 Strategic Plan, including specific goals and tasks for each element of the Strategic Plan. The Strategic Plan divides the Public Safety Department into five "pillars," or areas of focus, which are Community Risk Reduction ("CRR"), Administration, Training, Operations, and Logistics. For each fiscal year covered in the plan (*i.e.*, FY24, FY25, and FY26), the Strategic Plan provides a specific annual "strategy." **Figure 4-2** shows the high-level overview of the FY24 – FY26 Strategic Plan, including its annual strategies.

Figure 4-2: FY24 – FY26 Public Safety Department Strategic Plan Overview

	FY24 - FY26 Strategic Plan	**Mission** Ensuring the health and safety of our community by delivering exceptional fire and EMS services	**Vision** We will be a metric driven, innovative, and community focused fire and EMS service	**Values** Accountability Professionalism Respect Integrity Leadership	Facilitators Dr. Brad Brown Ian Womack Bill Sturgeon FITCH
Pillar	**CRR**	**Administration**	**Training**	**Operations**	**Logistics**
Lead	**Burke**	**Styza**	**Miller**	**McElroy**	**Lippel**
Backup	**Stadel**	**McCollum**	**Tuttle**	**Kelly**	**Finkelstein**
Desired Outcome	To support and educate the community we serve	Effectively develop and support personnel and policy ethically and responsibly	Preparing for future challenges by delivery quality training today	Providing innovative emergency response services of exceptional quality for the community	To provide the essential equipment, supplies, and maintenance necessary to fulfill the core mission of the department
FY24 Strategy	Marketing and Community Engagement	Values Based Policy	Training Division Expansion	Labor/Management Relationship	Improve Productivity and Efficiency
FY25 Strategy	Community Mental Health	Personnel Development	Personnel Development	Unit Hour Utilization Reduction	Revitalize Vehicle and Equipment Plan
FY26 Strategy	Risk Reduction Education	Staffing	Training Grounds Enhancement	Staffing Level Increase	Facility Improvements
Horizon Issues	Targeted Outreach	Incentives Ancillary Services	Assessment Process Evaluation Process	Telestaff Management	Hurricane Plan Uniforms
Pillar Team Members	Dunn Hornborg Fair Thomas	McCarty Otto Davis	Carr Verne	Maddams Goodwin	Molenda Lopez Morazes

Strategic Plan by Fitch and Associates, LLC

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Source: Charlotte County Public Safety Department.

The Strategic Plan also includes a detailed breakout section for each of the pillars, detailing the annual strategies and specific goals and tasks that the Public Safety Department intends to perform to support the annual strategy. **Figure 4-3** shows the Strategic Plan breakout focused on the Operations pillar.

Figure 4-3: FY24 – FY26 Public Safety Department Strategic Plan Operations Breakout

FY24 - FY26 Operational Plan	
Lead	McElroy
Support	Kelly

Operations
Providing innovative emergency response services of exceptional quality for the community

Metrics			
Tasks	Count	Percentage	Last Updated
Not Started	49	100.00%	
In Process	0	0.00%	2/26/2023
Complete	0	0.00%	
Total	49	100.00%	

FY24 Strategy	Labor Management Relationship

FY24 Goal 1	Monthly Meetings	Lead Maddams			
		Q1	Q2	Q3	Q4
Task 1	Increase transparency of meetings				
Task 2	Union meetings post labor/mgt				
Task 3	Union and labor workshops				
Task 4					
Task 5					

FY24 Goal 2	Real Time Data Usage	Lead Goodwin			
		Q1	Q2	Q3	Q4
Task 1	Identify metrics to be utilized				
Task 2	Report data to labor/management				
Task 3	Make suggestions on data				
Task 4	Propose data driven changes				
Task 5					

FY24 Goal 3	Contract Negotiations	Lead Maddams			
		Q1	Q2	Q3	Q4
Task 1	Work with Human Resources				
Task 2	Share data and comparables				
Task 3	Establish better working relationships				
Task 4					
Task 5					

FY25 Strategy	Unit Hour Utilization (UHU)

FY25 Goal 1	Peak Load Rescue Trial	Lead Kelly			
		Q1	Q2	Q3	Q4
Task 1	Define Peak Load Rescue operation				
Task 2	Implementation of trail peak-load Rescue				
Task 3	Evaluate need for 2nd Peak Load Rescue				
Task 4	90 day evaluation of metrics to determine performance increases				
Task 5					

FY25 Goal 2	Permanent Peak Load Rescue	Lead Goodwin			
		Q1	Q2	Q3	Q4
Task 1	Evaluate the data from trial operation				
Task 2	Define need for additional apparatus				
Task 3	Evaluate Staffing need for additional units				
Task 4	Develop an implementation plan				
Task 5					

FY25 Goal 3	Additional Apparatus	Lead Goodwin			
		Q1	Q2	Q3	Q4
Task 1	Review current metrics for all apparatus within 911 system				
Task 2	Conduct needs assessment for additional Rescues				
Task 3	Conduct needs assessment for additional Engines/Trucks				
Task 4					
Task 5					

FY26 Strategy	Staffing Level Increase

FY26 Goal 1	Perform staffing analysis	Lead McElroy			
		Q1	Q2	Q3	Q4
Task 1	Identify gaps through data analysis				
Task 2	Conduct Staffing Needs Assessment				
Task 3					
Task 4					
Task 5					

FY26 Goal 2	Staffing Model Evaluation	Lead Goodwin			
		Q1	Q2	Q3	Q4
Task 1	Evaluate Engine Staffing Model				
Task 2	Evaluate Truck Staffing Model				
Task 3	Develop and Implement ALS Engine Timeline				
Task 4	Evaluate Specialties Staffing				
Task 5	Evaluate Quick Response ALS SUV				

FY26 Goal 3	Develop Timeline for Staffing Updates	Lead Goodwin			
		Q1	Q2	Q3	Q4
Task 1	Define number of field staff needed				
Task 2	Define number of administrative staff needed				
Task 3	Develop Timeline for Staffing Updates				
Task 4					
Task 5					25

Operational Plan by Fitch and Associates, LLC

Source: Charlotte County Public Safety Department.

The goals and tasks included in the Strategic Plan breakouts tend to focus on performing specific tasks or developing new policies/methodologies/procedures. As a result, these goals and tasks are typically measured through assessing completion of the applicable task or development of the applicable procedure.

The Facilities Department works alongside the Public Safety Department to actually deliver public safety-related capital construction projects. The Facilities Department and Public Safety department work together to phase the identified capital projects in various stages of the County's capital planning process, including the 20-year Capital Needs Assessment ("CNA"), the six-year Capital Improvement Program ("CIP"), and the biennial capital budget. Leadership from throughout the County comes together to reassess the County's capital needs and capital program delivery schedule every other year as part of the budget development process, re-evaluating the existing 20-year CNA and six-year CIP as they develop the new capital budget. This process helps to ensure that the delivery of the capital needs identified in the SOC document are included within the County's long-term financial plans and that the cost estimates are aligned with current construction industry norms as part of the six-year CIP. In interviews, Facilities Department staff stated that they maintain an unwritten goal of delivering projects for a total cost within 20% of the initial cost estimate.

As a project-based internal service department, the Facilities Department's goals are largely structured around the projects that it completes, with a goal to deliver each project in reasonable alignment with the original project timeline and budget. These project-specific goals are measurable through standard project status and budget tracking reports, which the Facilities Department regularly produces throughout the project delivery process.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department maintains well-established goals and objectives, set through its SOC document and incorporated strategic plan. These goals and objectives are generally either directly measurable using regularly gathered quantitative performance measures or can be assessed through the completion of specific actions and achievement of thresholds or completion of programs. The Facilities Department maintains specific goals related to project budgets and timelines for each of its Public Safety-related capital construction projects, as well.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities Department's goals are primarily centered on providing water and sewer service to County residents that complies with relevant state and federal environmental regulations. These regulations involve a number of highly specific assessments related to the frequency and severity of sanitary sewer overflows as well as the quality of water delivered to customers and discharged from wastewater treatment plants. The Utilities Department maintains in-house staff dedicated to monitoring system performance and conducting required performance tests, but also contracts with a third-party firm to help ensure compliance with applicable regulations. The State of Florida Department of Environmental Protection ("FDEP") conducts an annual assessment of the County's water utility infrastructure to assess both compliance with minimum standards and adherence to industry leading practices above and beyond those minimum standards. The federal Environmental Protection Agency ("EPA") also periodically audits the Utilities Department's operations in order to confirm compliance.

The Utilities Department plans for and delivers its capital projects in a similar manner to the Public Works Department's work in delivering transportation-related projects. The Utilities Department has contracted with third parties to produce three master plans which guide its operations and future development, which are the Sewer Master Plan, Potable Water Master Plan, and Reclaimed Water Master Plan. The Potable Water Master Plan was last updated in 2023, while the Sewer and Reclaimed Water Master Plans were both last updated in 2024. The Utilities Department uses these master plans to inform long-term capital planning through the County's 20-year CNA, six-year CIP, and biennial capital project budget processes. During project delivery, the Utilities Department's primary goals are to deliver projects in accordance with pre-established timelines and within project budgets. Utilities Department staff regularly interface with the County's contractors to evaluate the status of active utilities capital construction projects, including determining whether projects are on track for on-time and in-budget completion.

The County's Public Works Department sets goals and objectives related to the County's roadways and associated infrastructure. These goals are primarily related to delivery of the Charlotte County-Punta Gorda Metropolitan Planning Organization's ("MPO") Long Range Transportation Plan ("LRTP"). The most recently updated LRTP, published at the end of calendar year 2025, covers the period running through 2050. The MPO serves as the primary transportation planning organization within the Charlotte County-Punta Gorda metropolitan area, and the LRTP is the MPO's core long-term planning document, outlining the planned projects that the MPO's constituent organizations (the County, the City of Punta Gorda, the Charlotte County Airport Authority, and the Florida Department of Transportation) intend to deliver over the period covered by the LRTP. The MPO establishes an enumerated list of goals for the MPO's constituent transportation organizations, which are:

- **Goal 1 –** Enhancing Safety for all users.
- **Goal 2 –** Improving Mobility through expanded multimodal options.
- **Goal 3 –** Promote Efficiency and Reliability in the transportation network.
- **Goal 4 –** Supporting local and regional Economic Development by connecting communities and businesses.
- **Goal 5 –** Promoting Quality of Life through accessible transportation.
- **Goal 6 –** Safeguarding the natural environment with a focus on Environmental Protection.
- **Goal 7 –** Promoting System Preservation and Resiliency to adapt to future challenges.
- **Goal 8 –** Emphasizing Implementation to turn plans into outcomes.

The listed goals are each supported by one or more performance measures or performance indicators. **Figure 4-4** shows an excerpt of a multi-page table from the LRTP detailing the agreement between the listed performance measures and performance indicators and the LRTP's listed goals.

Figure 4-4: LRTP Performance Measure/Performance Indicator and Goal Matrix Excerpt

		Moving Charlotte Forward Goals							
	Performance Measure Indicator	Safety	Mobility	Efficiency & Reliability	Economic Development	Quality of Life	Environmental Protection	System Preservation & Resiliency	Implementation
Moving Charlotte Forward Objectives	**PM 1: Number of Fatalities**	●		○	○	○			
	PM 1: Fatality Rate per 100 million VMT	●		○	○	○			
	PM 1: Number of Serious Injuries	●		○		○			
	PM 1: Serious Injuries Rate per 100 million VMT	●		○		○			
	PM 1: Number of Non-Motorized Crashes	●		○		○			
	PI: The plan will prioritize and fund safety improvements.	●	○		○	○		○	○
	PI: The plan will reduce the number of traffic-related public transportation fatalities.	●	○			○			
	PI: The plan provides fixed-route public transit connections to major residential areas, employment hubs, retail, and medical centers.	○	●	○	○	○	○	○	
	PI: The plan provides sidewalks and bike facilities in the Urban Area.	○	●	○	○	○	○	○	○

● Primary support ○ Secondary support

Source: Charlotte County-Punta Gorda Metropolitan Planning Organization.

The listed performance measures are specific, detailed, quantitative measures for which transportation agencies regularly collect the relevant data. The performance indicators include a mixture of quantitative and qualitative indicators which can largely be assessed through normal transportation organization planning operations.

The Public Works Department also assists in the delivery of transportation-related capital construction programs. As part of these operations, the Public Works Department's primary goals are related to the delivery of relevant programs within project timelines and budgets. Public Works Department staff regularly assess performance against these goals during daily inspections and frequent project update meetings with the County's design, engineering, and construction contractors. The Public Works Department also evaluates overall capital project planning and reviews and, if necessary, revises cost estimates during the biennial capital budget development process.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments regularly use specified performance measures to evaluate their performance towards achieving their respective goals and objectives. The Utilities Department's goals and objectives are related to compliance with federal and state environmental regulations and delivery of the County's various utilities master plans. The Public Works Department's goals and objectives largely come from the MPO's LRTP, which also enumerates the associated performance measures and indicators. Both the Utilities and Public Works Departments also regularly review performance during capital project delivery, with the goal of delivering projects on time and within pre-established project budgets.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department primarily sets its goals and objectives as part of its master planning process. The Community Services Department maintains a Parks & Recreation Master Plan, which was most recently updated in 2024 and runs through 2050, and is in the process of finalizing a Libraries Master Plan. The Master Plans' goals are largely organized around providing specified levels of service. The assessment of levels of service involves points-based factors, where specified amenities produce "points" of service defined by a pre-built "amenity menu" (see **Figure 4-5**); acreage-based factors, based on acreage dedicated to a particular use per 1,000 residents (see **Figure 4-6**); and a biennial qualitative condition assessment, conducted using specified assessment criteria and performed during the biennial capital budget development process. The Community Services Department totals the system-wide points-based and acreage-based factors, adjusted for the assessed condition, and compares the totals against established targets, which serves as the Department's overall performance measure. The acreage-based and points-based factors can also be broken out by sub-categories, such as specific facility types or specific County sub-regions, to evaluate performance in those specified areas.

Figure 4-5: Parks & Recreation Master Plan Amenity Menu Excerpt

Table 6 – Park Development Amenity Menu

Park Development Amenity Menu		
Amenity	Units	Points
ACERAGE		
Environmental	acres	0.1
Active	acres	0.3
ADD-ONS		
Dog Friendly	each	2
Shade Structures	each	3
AMENITY		
Amphitheater	each	6
Bike Repair Station	each	1
Boat Ramps	lane	15

Source: Charlotte County Community Services Department.

Figure 4-6: Parks & Recreation Master Plan Acreage-based Level of Service Table Excerpt

Table 7 – Environmental Acreage LOS Goals

Acreage Based Level of Service Environmental Parkland								
	2024	2025	2030	2035	2040	2045	2050	9995
Population	212,424	218,810	249,519	279,196	303,543	323,191	337,895	482,794
Acreage	4,391.2	4,391.2	4,391.2	4,391.2	4,391.2	4,391.2	4,391.2	4,391.2
Actual LOS	20.7	20.1	17.6	15.7	14.5	13.6	13.0	9.1
LOS Goal	16.0	18.0	18.0	18.0	20.0	20.0	20.0	20.0
Acreage +/-	992.5	452.7	-100.1	-634.3	-1,679.6	-2,072.6	-2,366.7	-5,264.6

Source: Charlotte County Community Services Department.

The Parks & Recreation Master Plan also listed a number of "implementation goals," which are specific projects that the Community Services Department plans to complete in order to implement the Parks & Recreation Master Plan as a whole. The Implementation Goals are typically not quantitative goals, but instead typically consist of the delivery of specified capital projects or implementation of specific new practices within the Community Services Department. The 2024 Parks & Recreation Master Plan Update reviewed the County's progress towards achieving the implementation goals set out in the original version of the Parks & Recreation Master Plan, published in 2015, and updated the implementation goal list, giving each of the goals one of the following statuses:

- **Archive:** Implementation goals present on the original Parks & Recreation Master Plan that were no longer applicable or feasible at the time of the 2024 update. (*e.g.*, the goal "Park Development (FY 2022-2033): South Gulf Cove," with the note that the priority locations changed due to new data).
- **Completed:** Implementation goals from the original Parks & Recreation Master Plan that had been completed by the time of the 2024 update.
- **Ongoing:** Implementation goals from the original Parks & Recreation Master Plan that were in progress or were "cyclical and ongoing" at the time of the 2024 update.
- **Not started:** Implementation goals from the original Parks & Recreation Master Plan that had not yet been started at the time of the 2024 update.
- **New:** Implementation goals that were not present in the original Parks & Recreation Master Plan but were created as part of the 2024 update.

Figure 4-7 shows a breakdown of how the 2024 Parks & Recreation Master Plan Update categorized the included implementation goals.

Figure 4-7: 2024 Parks & Recreation Master Plan Update Implementation Goal Categorization

Status	Count
Archive	21
Completed	55
Ongoing	26
Not Started	20
New	35
TOTAL	**157**

Source: Charlotte County Community Services Department.

The Community Services Department has, in collaboration with the MPO, developed a Bicycle-Pedestrian Master Plan, which lists the following specific goals related to the County's bicycle and pedestrian infrastructure:

- Apply for and achieve Bicycle Friendly Community Designation by the League of American Bicyclists and Walk Friendly Designation by the Pedestrian and Bicycle Information Center for Charlotte County and the City of Punta Gorda.
- Reduce the pedestrian and bicyclist crash index in the County by half within ten years in support of the MPO's VisionZero[16] initiative.
- Double the combined walking and bike commute mode share from 2.2 percent in 2016 to 4.4 percent in 2028.
- Complete the SUN Trail portion of the Florida Greenways and Trails Priority System within Charlotte County by 2045.
- Create at least one new educational campaign geared toward improving safety.

Each of the goals listed in the Bicycle-Pedestrian Master Plan includes specific criteria to use to evaluate progress, either a specific quantitative measure or the completion of a specific task.

[16] "Vision Zero" (which the MPO stylizes as "VisionZero") is a worldwide project that aims to eliminate roadway fatalities (including driver deaths, passenger deaths, bicyclist deaths, and pedestrian deaths) in road systems through implementing aggressive roadway safety programs, such as traffic calming design features, reduced speed limits, increased regulation of risky driving behaviors, and improved vehicular safety features (for both occupants and pedestrians/bicyclists).

The Community Services Department uses its master plans (and will use the upcoming Libraries Master Plan) to help guide the County's 20-year CNA, six-year CIP, and biennial capital budgeting processes. The Community Services Department manages the delivery of "horizontal" construction projects itself and works with the Facilities Department to manage the delivery of "vertical" construction projects.[17] Both Community Services Department and Facilities Department both have similar goals as they relate to the delivery of capital projects, which are to deliver projects in accordance with pre-established project timelines and budgets. Both the Community Services Department and Facilities Department have regular meetings with County contractors to evaluate capital project progress and assess performance against the pre-established timeline and budget targets.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department's various master plans establish clear, measurable goals related to its service, both in terms of levels of service provided as well as delivery of specific projects. The Community Services Department regularly assesses its progress towards meeting the goals and objectives set out in its master plans and uses these plans to inform the County's long-term capital planning processes. During capital project delivery, both the Community Services Department and Facilities Department regularly assess project delivery against pre-set budgets and timelines to evaluate performance.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.2 – Consistency with Strategic Plan

Review program-level goals and objectives to ensure that they are consistent with the County's strategic plan.

Overall Conclusion: Meets

The County meets expectations for Subtask 4.2. To address the requirements of this subtask, M&J reviewed the County's overall strategic plan and evaluated the alignment of the planned sales tax projects with the relevant points of the strategic plan. M&J also assessed the consistency between relevant internal departmental strategic planning documents and the County's overall strategic plan and conducted interviews with relevant staff from throughout the County. Based on M&J's review and analysis, the projects that each program area plans to deliver using surtax funds align with the County's established strategic plan.

[17] "Horizontal" construction refers to construction that primarily occurs along or immediately below the ground, such as landscaping, constructing roads and trails, and performing work on underground utilities. "Vertical" construction refers to the construction of buildings and structures that extend up from the ground (including single-story buildings).

Public Safety – Meets

The County develops and publishes a strategic plan on an annual basis. The County's FY27 strategic plan includes four "Strategic Focus Areas." Each of the strategic plan's Strategic Focus Areas includes several "bold goals," which the strategic plan defines as "big ideas that are difficult to achieve, but worth the effort. Bold goals require Charlotte County to encourage fresh ideas, identify ripe opportunities, and forge new partnerships." **Figure 4-8** shows the strategic plan's four Strategic Focus Areas and the accompanying Bold Goals.

Figure 4-8: Strategic Focus Area and Bold Goal Listing

Strategic Focus Area	Bold Goal
Infrastructure – To build and maintain Countywide infrastructure that meets our evolving needs and enhances our community appearance, provides public safety and protects our natural resources.	Funding and completion of Capital Needs Assessment through 2031.
	Define and maintain balance between capital and operating budgets.
	Define levels of maintenance by 2027.
	Develop and implement local transportation plan.
Economic and Community Development – To create a business climate that promotes a diversified, growing economy consistent with sustainable growth management plans, environmental stewardship and enhanced quality of life.	Add 200 affordable housing units per year over next five years.
	Position Charlotte County as a hub for skilled professionals by expanding high-wage jobs in target industries, increasing workforce housing, and leveraging economic incentives for growth.
	Increase opportunities for industrial development in Charlotte County while balancing open space.
	Implement One Charlotte, One Water ("1C1W") recommendations.
Efficient and Effective Government – To manage fiscally sound county operations with a culture of transparency, accountability, citizen engagement and innovation.	Increase "Line of Sight"[18].
	Ensure culture as a "Great Place to Work".
	Manage and communicate the complexities of a changing organization.
	Ensure culture of continuous improvement.
	Strengthen the resiliency and recovery capacity of the organization.
Public Services – To maintain a safe and healthy community by delivering essential services from skilled, professional and dedicated public servants.	Ensure data-driven decision-making in the delivery of services to a changing community.
	Optimize organization levels based on Levels of Service.
	Manage and communicate the complexities of the provision of public services.

Source: Charlotte County Public Safety Department.

[18] The County uses "line of sight" to refer to a link between specific tasks and broader County goals. Per the strategic plan, one action that the County has taken to improve line of sight is the launching of a "managers and supervisors quarterly meeting to ensure managers and their direct reports understood the link between their daily work and the goals of the organization."

The Strategic Plan also lists one or more "Strategic Initiatives" to accompany each of the Bold Goals, which it defines as "projects that align with the County's strategic priorities. Strategic Initiatives optimize the deployment of County resources to address current issues and to achieve the County's top goals." Each Bold Goal is also accompanied by specified "Results," which the strategic plan defines as "identifiable metrics to measure the County's success in reaching its goals."

The Infrastructure Bold Goal related to the 2031 CNA has an accompanying Strategic Initiative related to delivering the 2020 Sales Tax projects, which were developed through the same capital planning process as the proposed sales tax projects. This 2031 CNA Bold Goal also calls for the County to maintain and update the 20-year CNA in each biennial budget process to ensure that these plans remain current and accurate.

The Efficient and Effective Governance Bold Goal related to ensuring a culture of continuous improvement includes a strategic initiative to "assess facility resiliency and mitigate risks." One of the Public Safety and Facilities Departments' goals with its planned sales tax-funded capital projects is to enhance the resiliency of the County's facilities, helping to minimize the interruption to community services following hurricanes or other natural disasters and associated repair costs.

The Public Services Bold Goal related to data-driven decision-making includes a strategic initiative related to data collection, which specifically cites the Public Safety Department's SOC document and strategic plan as an example of how the County collects data and uses the collected data to inform future decisions. The County works with a third-party firm to develop and regularly update the Charlotte Interactive Growth Model ("CIGM"), an in-depth population, demographic, and development forecasting tool. The CIGM produces geospatial forecasts for both residential and commercial developments, broken down by development type (*e.g.*, single-family vs multifamily residential development, office vs retail vs industrial commercial development). The Public Safety Department also uses this data to guide future development by planning capital projects in an effort to not only build for current needs, but also to accommodate projected future growth.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department's planned sales tax-funded capital programs were developed using the capital planning methodology specifically called for by the County's current strategic plan. Additionally, the County's strategic plan uses the Public Safety Department's SOC document, which serves as the primary basis of the Public Safety Department's capital planning, as an example of how the County is working to meet strategic plan elements related to data-driven decision-making.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities Department's proposed sales tax projects also align with the data-driven decision-making, as the Utilities Department regularly uses system performance data and the CIGM to inform capital project planning, helping to ensure that the County's water and sewer systems are prepared to serve the County as it continues to grow. The Public Services Bold Goal related to data-driven decision-making also specifically cites a recent Utilities Department manpower study and the Utilities Department's annual rate modeling exercises as examples of data-driven decision-making. The Utilities Department's proposed sales tax projects also align with the strategic plan's resiliency aims, as discussed in the Public Safety portion of this Subtask.

The Economic and Community Development Bold Goal related to the 1C1W initiative also relates to Utilities Department sales tax projects. The 1C1W initiative is guided by the "One Water" framework produced by the Water Research Foundation, which encourages a holistic approach to managing water resources in a community, including harbors, rivers, bays, canals, creeks, potable water, wastewater, stormwater, and reclaimed water, rather than as a set of disparate resources with limited interrelations. The County began planning its 1C1W initiative in the early 2020s and began publishing its plan documents in 2025. As it relates to the Utilities Department's drinking water and wastewater operations, the 1C1W plan incorporates the Utilities Department's master plans, which include coordination with other relevant entities. The 1C1W Bold Goal has a Strategic Initiative related to identifying priority water-related projects and funding sources, which includes the use of sales tax funds to support drinking water and wastewater projects. The 1C1W Bold Goal also has Strategic Initiatives related to strengthening the County's water quality monitoring program, which will be supported by the Utilities Department's planned capital projects.

The County's strategic plan has an Infrastructure Bold Goal related to developing and implementing a local transportation plan. This Bold Goal is at least in part addressed through the MPO's LRTP. The local transportation plan Bold Goal is accompanied by a Strategic Initiative related to Data Collection, which states that the County plans to use traffic data to develop projected levels of service and that this data will inform the Public Works projects included in the County's CNA and CIP. The Public Services Bold Goal related to data-driven decision-making also aligns with the use of data-driven processes, such as those the MPO uses to develop the LRTP, to guide capital planning and future development. The Public Works Department also uses the CIGM to guide capital planning to help ensure that transportation projects support projected future growth patterns.

Conclusion: *Based on information obtained during fieldwork, the Utilities Department's planned capital projects are aligned with the County's 1C1W initiative. The Public Works Department's proposed sales tax projects support the strategic plan's Bold Goal related to implementing a local transportation plan, in the form of the LRTP. Additionally, the Utilities and Public Works Departments developed their capital plans using the CNA and CIP processes called for in the strategic plan. Finally, both the Utilities and Public Works Departments have developed their capital project lists using data-driven decision-making processes, including using the CIGM to assess future demands.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department developed its list of planned sales tax projects through the CNA and CIP process that the strategic plan calls for in the Infrastructure Bold Goal related to the 2031 CNA, including the delivery of similar projects through the 2020 sales tax. Additionally, the Community Services Department's master plans, including the completed Parks and Recreation Master Plan and the upcoming Libraries Master Plan, use the levels of service methodology called for as part of the Infrastructure Bold Goal related to maintenance levels of service to assist in Community Services Department capital planning.

This use of the levels of service methodology also supports the Efficient and Effective Government Bold Goal related to establishing a culture of continuous improvement and the Public Services Bold Goal related to data-driven decision-making processes, which both have associated Strategic Initiatives. The Bold Goal related to data-driven decision-making also specifically cites the recent Parks and Recreation Master Plan revision and the upcoming Libraries Master Plan as examples of how to use data to guide decision-making. The Community Services Department also uses the CIGM to inform its strategic and capital planning processes, in order to help direct future facility investments to best serve the County's forecast future population, not only the population as it exists today. One particular way that the Community Services Department uses the CIGM is for population projections to provide future level of service projections, as previously shown **Figure 4-6**. This type of assessment helps the Community Services Department determine how much additional parkland it must provide in order to maintain its existing level of service as the County's population grows over time.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department's planned sales tax projects align with strategic plan Bold Goals related to data-driven decision-making, particularly the Community Services Department's use of master plans and the CIGM population/development forecast to inform future development. Additionally, the levels of service framework used in the Community Services Department's master plans, which serve as the basis of the Community Services Department's portion of the County's capital planning documents, aligns with a number of Bold Goals that call for a levels of service-based planning process.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.3 – Performance Measures and Standards

Review the measures and standards the County uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

Overall Conclusion: Meets

The County meets the requirements of Subtask 4.3. To address the requirements of this subtask, M&J reviewed performance reporting documents regularly used by the Public Safety, Public Works, Utilities, Community Services, and Facilities Departments to determine what data are regularly collected and interviewed key County staff to understand how any such data are regularly used in practice. Based on M&J's review and analysis, the program areas regularly use identified performance measures and standards to assess program performance and cost.

Public Safety – Meets

As discussed in Subtask 4.1, the Public Safety Department's SOC document lists a number of performance measures that the Public Safety Department tracks and evaluates as part of its strategic planning and assessment processes. In addition to these SOC-related data, the Public Safety Department reports a variety of data during the biennial budgeting process as part of the County's performance-based budgeting process. These data include actual and budgeted revenue, expense, and personnel budgets as well as detailed operating data, broken down by the Public Safety Department's component Divisions. The revenue, expense, and personnel budgeting data include actuals from the first year of the prior biennial budgeting period, adopted figures from the second year of the prior biennial budgeting period, and budgeted figures from the two years of the period being budgeted (*e.g.*, the revenue, expense, and personnel budgeting data from the biennial budgeting process for the FY26-FY27 budgeting period includes actuals from FY24, adopted figures from FY25, and budgeted figures for FY26 and FY27). **Figure 4-9** provides an excerpt from the FY26-FY27 performance-based budgeting documents for the Public Safety Department's Fire Division, showing the reported Division's revenue, expense, and personnel figures.

Figure 4-9: FY26-FY27 Performance Based Budgeting Revenue, Expense, and Position Budget Data Excerpt, Public Safety Department Fire Division

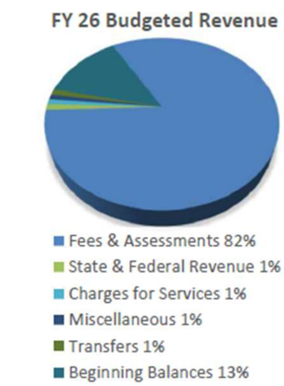
Revenues by Category	FY 24 Actual	FY 25 Adopted	FY 26	FY 27
BCC General Revenues	$ -	$ -	$ -	$ -
Taxes	$ -	$ -	$ -	$ -
Fees & Assessments	$ 34,144,073	$ 41,072,086	$ 45,972,827	$ 49,703,132
State & Federal Revenue	$ 76,690	$ 67,152	$ 76,705	$ 76,705
Charges for Services	$ 91,204	$ 46,000	$ 46,000	$ 46,000
Misc	$ 1,809,222	$ 761,064	$ 761,064	$ 761,064
Transfers	$ 918,793	$ 1,019,615	$ 1,020,262	$ 1,106,908
Beginning Balances	$ -	$ 5,214,289	$ 7,786,458	$ 6,379,554
Total	**$ 37,039,982**	**$ 48,180,206**	**$ 55,663,316**	**$ 58,073,363**

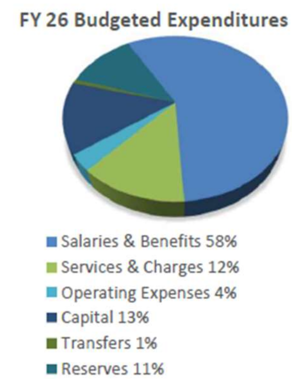
Expenses by Category	FY 24 Actual	FY 25 Adopted	FY 26	FY 27
Salaries & Benefits	$ 25,694,303	$ 28,385,672	$ 31,882,131	$ 33,949,783
Services & Charges	$ 6,081,800	$ 6,012,037	$ 7,219,307	$ 7,527,861
Operating Expenses	$ 1,332,631	$ 1,404,938	$ 1,766,685	$ 1,395,962
Capital	$ 957,900	$ 2,891,112	$ 7,758,257	$ 2,825,000
Other	$ -	$ -	$ -	$ -
Debt	$ -	$ -	$ -	$ -
Transfers	$ 126,255	$ 118,352	$ 464,310	$ 380,517
Reserves	$ -	$ 9,368,095	$ 6,572,626	$ 11,994,240
Total	**$ 34,192,890**	**$ 48,180,206**	**$ 55,663,316**	**$ 58,073,363**

Positions	FY 24 Actual	FY 25 Adopted	FY 26	FY 27
Full Time	188.5	196	231	233
Part Time	0	0	0	0
Total	**188.5**	**196**	**231**	**233**

Notes

Key changes for Fire include a request for thirty additional FTEs in FY 26, nine for Service Delivery & twenty-one for Infrastructure. For FY 27 there is a request for two additional FTEs, both for Service Delivery. Services & Charges reflect a significant increase, primarily due to annual inspections & equipment testing. This category also includes an inflationary increase in professional services & an additional request for a Mental Health Counselor. Capital shows a substantial increase driven by the replacement of vehicles related to inflation.





Source: Charlotte County Public Safety Department.

As shown in **Figure 4-9**, the Division revenue, expense, and position budget data reports also include space for any notes that Division and/or Department leadership have regarding additional budget requests, such as justifications or explanations of the additional need, such as growth in demand for services.

The operating data include figures from at least the prior seven fiscal years, although some reports show data going back an additional year or two. In addition to the raw data, the report also lists the data's source (*e.g.*, software platform, third-party data provider, other County department, internal reporting). For the Public Safety Department's Fire and EMS Divisions, the data reported include the following:

- Calls for Service
- Total Unit Responses
- EMS Transports
- National Fire Incident Reporting System ("NFIRS") Incident Type Category 1 – Fire
- NFIRS Incident Type Category 3 – Rescue and EMS Incident
- NFIRS Incident Type Category 5 – Service Call

- Calls Per Day – Average
- Turnout Time – 90th Percentile
- Travel Time – 90th Percentile
- Total Call Time – 90th Percentile
- Fire Prevention – Existing Occupancy Inspections
- Fire Prevention – Construction Documents/Plans Review
- Fire Prevention – New Construction Inspections

Regarding capital project delivery, the Public Safety and Facilities Departments have meetings with County contractors at least weekly, or more often if needed, to discuss project performance, both in terms of timeline and budget. In these meetings, Public Safety and Facilities Department staff use these data to provide quarterly project updates to the public and Board of County Commissioners regarding the status of all sales tax-funded projects during quarterly sales tax update meetings, including any updates related to project timeline or budget.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department's various operational data sources and reports, including SOC-related reporting and performance-based budget reports developed during the biennial budget development process, contain significant information on Departmental finances and operations. Public Safety Department staff regularly use these data products to evaluate Departmental performance and update processes accordingly. Additionally, Public Safety and Facilities Department staff regularly interface with the County's contractors tasked with delivering Public Safety capital projects and update the public and Board of County Commissioners on project budgets and schedules during quarterly update meetings.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

As discussed in Subtask 4.1, the Utilities Department regularly collects and analyzes performance data to evaluate compliance with various state and federal environmental regulations, such as drinking water quality standards, sewer overflow limits, and treated wastewater discharge standards. The Utilities Department works with a third-party contractor to evaluate the collected data and assess compliance. The Utilities Department compiles the collected data for the County's two drinking water supply systems (Burnt Store and Peace River) into annual reports that it issues to the public to confirm compliance with relevant water quality standards. The Utilities Department's operations are also regularly assessed by FDEP and the EPA.

The Utilities Department's portion of the County's performance-based budgeting documents reports operational data on the County's drinking water and wastewater systems. Including the following:

- Drinking Water
    - Percentage of samples and monthly reports in compliance with applicable standards.
    - Number of water main breaks per 100 miles of pipe per cause.

  - Average time to repair water main breaks (in hours, reported separately for each of the two drinking water supply systems).
- Wastewater
  - Number of FDEP monthly inspections.
  - Percentage of FDEP inspections determined to be in compliance.
  - Percentage of total daily flow spilled into environment.
  - Number of customer service calls.
  - Average customer service call response time.
  - Number of gallons of wastewater and/or reuse water spilled into environment.
  - Number of FDEP violations.
  - Number of work orders for collection system and treatment processes.

Utilities Department staff also regularly interface with County contractors to assess performance on capital construction projects, in a similar manner to the Public Works Department. When these staff note challenges to completing capital projects on time or within budget, they report any such challenges to the Board of County Commissioners and the public during quarterly sales update meetings and/or quarterly utilities update presentations. On projects where the Utilities and Public Works Departments are delivering work jointly (*e.g.*, a project where the Utilities Department is using the opportunity provided by a roadway expansion project to install a new service line at a reduced cost), the Utilities and Public Works Departments typically hold joint project meetings to provide opportunities for both departments' contractors to share project information and help ensure that work is performed in coordination, as designed.

The Public Works Department regularly uses data to assess the current condition and operations of the County's roadways, including an annual Roadway Concurrency Report, which compares the actual traffic on major County roadway segments against each segment's capacity. As part of the Roadway Concurrency Report, the Public Works Department assigns level of service thresholds to each roadway segment based on the segment's characteristics (*e.g.*, number of lanes, surrounding environment, location in the County's roadway network). The thresholds are based on hourly two-way traffic and are evaluated against the segment's 100th Hour Traffic Volume.[19] As discussed in Subtask 1.4, the County exceeded its target performance standard for 242 of the 246 roadway segments included in the Roadway Concurrency Report. The Roadway Concurrency Report shows that the County fails to meet performance standards for three roadway segments and meets the standard exactly for one additional roadway segment. The Public Works Department uses the Roadway Concurrency Report to help identify overly congested roadways for potential future widening, realignment, or other actions intended to accommodate and/or divert traffic. The Public Works Department also manages an asset database tracking roadway construction and repaving histories, which it uses, along with periodic condition assessments, to prioritize roadways for repaving.

The Public Works Department's section in the County's performance-based budgeting documents reports various financial and operational data for each of the Public Works Department's Divisions. Data reported relevant to sales tax-related operations (*i.e.*, roadway construction and maintenance) include counts of the number of roadway segments not meeting levels of service; counts of accident reports in "trouble areas;" and volume, timeliness, and cost-per-event data for various types of right-of-way maintenance tasks (*e.g.*, pothole repairs, brush clearance, right-of-way clearance, shoulder mowing, culvert clearings, etc.).

Additionally, the Public Works Department also regularly interfaces with County contractors to track the status of roadway construction projects, from the beginning of engineering and design through construction and final delivery. In these meetings, Public Works Department staff monitor project status in terms of timeline and budget, and report any timeline/budget updates in semi-monthly refreshes of each project's dedicated page on the County website and quarterly sales tax project reports to the public and Board of County Commissioners.

[19] 100th Hour Traffic Volume is a standard roadway traffic volume metric used in traffic engineering that assesses the volume of traffic that passes through a given roadway segment during the 100th busiest hour during the calendar year. This metric measures a typical "peak" roadway traffic volume while avoiding being overly influenced by outlier periods, such as when traffic accidents, natural conditions, or local events may create unusual traffic patterns.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments both regularly evaluate performance data to assess compliance with relevant standards, evaluate progress against goals and objectives, and evaluate customer service and responsiveness. Regarding capital projects in particular, both Utilities and Public Works Departments' staff meet with County contractors on a regular basis in order to track progress on relevant capital construction projects, including budget and timeline status, and use these data to both guide projects going forward and keep the public informed about project status.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

Community Services Department staff use a variety of data products to assist them in evaluating and managing the Department's services. As described in Subtask 4.1, the Community Services Department uses various points-based, area-based, and qualitative assessments to measure overall levels of service and help ensure that the Department is providing the adopted level of service to County residents and visitors. In addition to these larger-scale level of service assessments, various Community Services staff use visitor comment cards or surveys, inspection checklists, and traffic counters, library systems, and internal reports to track more detailed performance reporting. The County's performance-based budgeting documents indicate that the Community Services Department tracks and periodically reports at least the following, as related to the Community Services Department's various sales tax-related functions:

- Recreation
  - Number of safety related accidents, concerns, and reports.
  - Number of cleanliness related incidents, concerns, and reports.
  - Percentage of adherence to expected maintenance standards.
  - Number of leisure program areas.
  - Usage/attendance.
- Library and History
  - Number of in-house library programs provided.
  - Number of program attendees.
  - Collection turnover ratio.
  - Collection age analysis ratio.
  - Number of items circulated.
  - Square footage per capita.
  - Visits per capita.
  - Number of overall customers.

For the capital construction projects that it is managing in-house (*i.e.*, horizontal construction projects), Community Services Department staff meet with contractors on a regular basis to discuss project statuses, including performance against adopted project budgets and established project timelines. Facilities Department staff administer Community Services Department vertical construction projects in a similar manner to how they administer Public Safety Department construction projects. In both cases, County staff regularly update the project pages on the County website and provide quarterly updates to the Board of County Commissioners and public regarding project status, including budget and timeline.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department regularly uses data, including division-specific operational data and levels of service, to guide Department operations and planning. Community Services Department and Facilities Department staff also routinely track capital project status to help adhere to pre-established project timelines and budgets, and regularly reports on project status to the public and Board of County Commissioners.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 4.4 – Internal Controls

Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

Overall Conclusion: Meets

The County meets the requirements of Subtask 4.4. To address the requirements of this subtask, M&J evaluated existing policies and process and procedure documentation related to the procurement and delivery of County capital projects to assess the adequacy of the County's formal, written controls. M&J also discussed the implementation of internal controls, including controls that are documented in policies and processes and procedure documentation as well as controls that exist in practice but are not contained in written documentation, with relevant staff to understand and evaluate the adequacy of the County's internal controls as implemented. Based on M&J's review and analysis, the program areas have implemented internal controls that generally function as documented and are structured to provide reasonable assurance that the programs are operating as intended.

As the County's internal controls related to capital project planning, capital project delivery, and administration of sales tax revenues are largely shared across the three program areas, this report section first discusses the internal controls in general, before then evaluating the implementation of the internal controls specific to each program.

The County has adopted a formal, written policy regarding its Capital Improvement Plan, last modified in October 2020, which guides the development of the County's 20-year CNA and six-year CIP (which the County refers to collectively as the "Capital Improvement Plan"). The Capital Improvement Plan policy defines the Capital Improvement Plan as "a planning and implementation tool for the development, acquisition, construction, maintenance and renovation of public facilities, infrastructure and capital equipment." The policy states that the CIP governs the initial six years of the County's capital program, which ties the County's "physical needs" to the Board of County Commissioners' strategic goals, and that the CNA addresses the following 14 years (*i.e.*, a total of 20 years), helping to identify and begin to plan for projects beyond the CIP's six-year horizon. Unlike the CIP, the County is not required to balance the CNA's anticipated costs with anticipated revenues. The Capital Improvement Plan policy states that projects are considered "capital projects" if they are valued at $100,000 or higher.

The Capital Improvement Plan policy establishes a CIP Review Committee, which meets during the biennial budget preparation process to review and prioritize the projects for eventual Board of County Commissioners approval. Per the policy, the CIP Review Committee includes the following individuals:

- Department directors involved in capital projects.
- Fiscal Services Department staff involved in capital projects.
- County Administrator.
- Deputy County Administrator.
- Budget Director.
- Capital Projects Manager.
- Others as designated by the County Administrator.

Once the CIP Review Committee has reviewed the proposed projects included in the CNA and developed their proposed CIP, they submit the list of projects to the Board of County Commissioners for final approval. The CIP Review Committee updates the CIP and CNA during each biennial budget cycle. For projects phased to occur within the upcoming budget period (*i.e.*, the two fiscal years following the budget preparation cycle), the Board of County Commissioners' approval serves as approval of the final project budget. Any further adjustments to capital project budgets require additional approval from the Board of County Commissioners, depending on the project's value.

The Utilities Department goes through a separate CIP review process than the remaining County departments with capital projects. For the Utilities CIP and Utilities CNA, the Board of County Commissioners acts as the "de facto CIP Review Committee," acting based off of the Utility Department's advice related to project ranking and prioritization.

Once projects have been approved by the Board of County Commissioners during the budget process, the project goes through the County's procurement process. Sections 1-2-176 through 1-2-193, *Charlotte County Code*, make up the Charlotte County Procurement Code. The Charlotte County Procurement Code specifies that the County uses a central procurement system, with all procurement actions routed through the Purchasing Division. Subtask 1.6 describes the County's procurement system, including the County's purchasing manual, in greater detail.

The County uses the Tyler Munis ERP software system to administer its project finances, from initially receiving requisitions through project closeout. The Charlotte County Clerk of Court Office administers the County's implementation of Tyler Munis ERP and manages user accounts and permissions. The County's implementation of Tyler Munis ERP also contains approval workflows designed to ensure segregation of duties, such that individuals cannot both create and approve/post transactions, and the account permissions management system adheres to leading security practices. The Clerk of Court Office also performs a variety of financial processes for the County, including receiving payments from the State (such as the sales tax) and issuing payments to County vendors (once approved by the Accounts Payable function, housed within the Purchasing Division). M&J reviewed the Clerk of Court Office's processes for administering sales tax receipts and payments and found that they adhere with industry leading practices. The Clerk of Court Office administers each separate sales tax referendum as a separate fund, which it consolidates for reporting in the County's financial statements.

The County undergoes an annual financial audit. M&J reviewed the County's financial audit reports from the past five fiscal years (*i.e.*, FY21 through FY25) and confirmed that the County's financial auditor did not issue any findings during the period reviewed. The Clerk of Court Office contains an internal audit function that audits various branches of the County's government. M&J reviewed the Clerk of Court Office's internal audit reports from the past five fiscal years, which includes one review relevant to County capital project planning and delivery. This relevant review, published November 18, 2022, is a follow-up to an October 23, 2019, review of the Utilities Department's CIP processes; M&J discusses the results of this review in the Public Infrastructure and Utilities portion of this Subtask.

Public Safety – Meets

The Public Safety Department participates in the Capital Improvement Plan development process as described in the Capital Improvement Plan policy during each biennial budget development process. The Public Safety Department and Facilities Department both procure capital projects in accordance with the Charlotte County Procurement Code and purchasing manual.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department and Facilities Department adhere to all applicable County internal controls related to capital project planning and delivery. The County's standard internal controls are sufficient to provide reasonable assurance that capital programs will be delivered as designed.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

In the Clerk of Court Office's 2022 follow-up review, the internal auditors determined that the Utilities Department had fully addressed two deficiencies identified in the original 2019 review and was in the process of addressing the remaining two deficiencies identified in the 2019 review. M&J can confirm that the Utilities Department has since addressed the two deficiencies that were in progress at the time of the 2022 follow-up review.

The Public Works and Utilities Departments participate in the Capital Improvement Plan development process as described in the Capital Improvement Plan policy during each biennial budget development process. The Public Works and Utilities Departments both procure capital projects in accordance with the Charlotte County Procurement Code and purchasing manual.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments adhere to all applicable County internal controls related to capital project planning and delivery. The County's standard internal controls are sufficient to provide reasonable assurance that capital programs will be delivered as designed.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department participates in the Capital Improvement Plan development process as described in the Capital Improvement Plan policy during each biennial budget development process. The Community Services Department and Facilities Department both procure capital projects in accordance with the Charlotte County Procurement Code and purchasing manual.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department and Facilities Department adhere to all applicable internal controls related to capital project planning and delivery. The County's standard internal controls are sufficient to provide reasonable assurance that capital programs will be delivered as designed.* ***Accordingly, our assessment is that this subtask is met for this program.***

Chapter 5: Public Documents, Reports, and Requests

This chapter will summarize the overall findings for the accuracy or adequacy of Public Documents, Reports, and Requests prepared for the programs for which the County intends to use funds, including:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Public Documents, Reports, and Requests
Overall Finding: Meets

Overall, Charlotte County meets Research Task 5. The County and program areas maintain policies and procedures for releasing public information, providing information on websites, and leveraging information systems to produce information and limit errors. The County also maintains reliable and accurate information and data related to historic, current, and planned surtax-funded infrastructure projects.

Findings by Subtask:

- Subtask 5.1 – Information Systems: Meets
- Subtask 5.2 – Public Access to Information: Meets
- Subtask 5.3 – Accuracy and Completeness of Public Information: Meets
- Subtask 5.4 – Public Information Correction Procedures: Meets
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: Meets

Subtask 5.1 – Information Systems

Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

Overall Conclusion: Meets

The County meets expectations for Subtask 5.1. To address the requirements of this subtask, M&J evaluated both the programs' use of information systems for financial and non-financial data. M&J also evaluated the County's use of financial information systems, construction project management systems, and other systems used for public communication and information. For all programs, M&J evaluated provided information, reviewed website data, and conducted interviews with County staff. **Figure 5-1** shows systems used by the County related to infrastructure projects.

Figure 5-1: Charlotte County Information Systems Utilized for Infrastructure Projects

Technology	Purpose	Infrastructure Improvement Data Tracked
Tyler Munis ERP	Financial Software	Project accounting for funding and expenses, Board authorized budgets (project and general ledger); operational budgets, funding and expenses
ArcGIS Enterprise Database	Enterprise GIS platform for managing, analyzing, and visualizing county infrastructure assets and operations	Asset inventory, infrastructure condition, damage assessment, disaster recovery, water quality monitoring, emergency response, operational metrics, and spatial analytics
Cityworks	Asset management and work order system integrated with GIS	Work orders, maintenance activities, asset lifecycle management, operational performance, and maintenance costs
ArcGIS Enterprise: Dashboard and Reporting	Public-facing project tracking and transparency platform	Dashboards - Capital project map, weather stations, and water quality-tidal gauges
ArcGIS Indoors (upcoming)	Indoor mapping and facility asset management	Building assets, space utilization, facility maintenance, and indoor infrastructure inventory
ArcGIS Enterprise Applications and Workflows	Specialized GIS applications supporting county operations	Damage assessment, disaster recovery activities, water quality monitoring, 911 operations, field inspections, and operational reporting
Palo Alto Albert Servers	Support SCADA	Water system monitoring
Trimble	Project management	Infrastructure projects
MS Project and Excel	Project management	Construction projects
Granicus	Agenda	Board approval
Accela	Permit	Construction permits
Genetec	Building security	Physical building security of county facilities

Source: Charlotte County.

Charlotte County maintains the following key documents to assist in identifying, planning, funding, approving, and managing infrastructure projects:

- **20 Year Capital Needs Assessment (non-utility) –** identifies current infrastructure capital needs for current and planned non-utility projects for the current year projected over the next 19 years.
- **20 Year Capital Needs Assessment (utility) –** identifies current infrastructure capital needs for current and planned utility projects for the current year projected over the next 19 years.
- **Six Year Adopted Capital Improvement Program Plan –** identifies infrastructure projects to be completed and associated capital needs over the next six years that have been adopted by the Board of County Commissioners.
- **Annual Capital Improvement Program –** identifies each infrastructure project showing historical costs and planned costs over six years along with project status and details.

The documents above are listed on the Charlotte County website. **Figure 5-2** shows a sample page from the 2026 Annual Capital Improvement Program Report.

Figure 5-2: Charlotte County 2026 Sales Tax Extension Project Information

Capital Improvement Program Totals
by Infrastructure Type and Project with Funding Sources
2026 Adopted CIP
(in thousands 000)

		Prior Actuals	FY25 Est	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	Total
F-12	Emergency Operations Center Expansion									-
	Capital Projects Fund	-	-	7,426	-	-	-	-	-	7,426
	Grants	-	30	11,970	-	-	-	-	-	12,000
	Emergency Operations Center Expansion Total	-	30	19,396	-	-	-	-	-	19,426
F-13	Energy Performance Improvement Measures									-
	Capital Projects Fund	665	27	56	29	30	31	-	-	839
	Debt Proceeds	3,700	-	-	-	-	-	-	-	3,700
	Energy Performance Improvement Measures Total	4,365	27	56	29	30	31	-	-	4,539
F-14	Facilities Department Renovations									-
	Capital Projects Fund	74	18	1,463	-	-	-	-	-	1,555
	Facilities Department Renovations Total	74	18	1,463	-	-	-	-	-	1,555
F-15	Fleet Management Building									-
	Pending Sales Tax 2026	-	-	-	-	27,046	-	-	-	27,046
	Fleet Management Building Total	-	-	-	-	27,046	-	-	-	27,046
F-16	Loveland Bldg Renov (former Human Services space)									-
	Capital Projects Fund	-	-	-	-	-	-	-	-	-
	Pending Sales Tax 2026	-	-	2,121	-	-	-	-	-	2,121
	Loveland Bldg Renov (former Human Services space) Total	-	-	2,121	-	-	-	-	-	2,121
F-17	Mosquito Control Building at Babock Ranch									-
	Capital Projects Fund	-	-	-	-	-	-	-	-	-
	Impact Fees	-	-	518	-	-	-	-	-	518
	Mosquito Control Building at Babock Ranch Total	-	-	518	-	-	-	-	-	518

Source: 2026 Charlotte County Capital Improvement Program.

Charlotte County publishes financial and operating information on its website and in published reports related to historic, current, and planned surtax infrastructure projects. **Figure 5-3** shows a webpage accessed from a link on the County's homepage. The County displays information related to past and future planned surtax projects by program area with additional links to access specific project details. **Figure 5-3** shows projects from the County's 2020 approved surtax.

Figure 5-3: Charlotte County 2020 Sales Tax Extension Project Information

2020 Sales Tax Extension

Home > Departments & Agencies > County Administration > 1% Local Option Sales Tax > 2020 Sales Tax Extension

Approved by voters in November 2020, the 1% local option sales tax will be extended for six more years. From 2021 to 2026, one cent on each dollar spent in Charlotte County will fund the following projects:

Schools

- Charlotte County Public Schools – School Security Upgrades

Public Infrastructure and Utilities

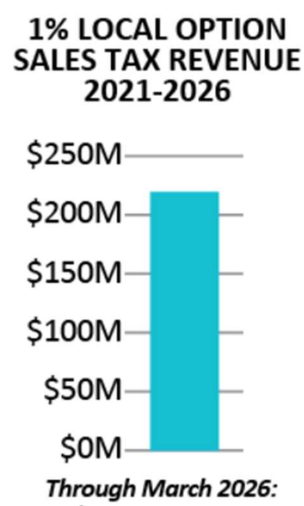
- Water Quality Infrastructure | Info
- Family Services Center – Phase 2 | Info
- Edgewater Drive Phases 3-5 Design and Phase 4 Construction | Info
- Harborview Road | Info

Public Safety

- New Fire Station 17 | Info
- Airport Rescue and Firefighting Training Prop | Info
- Radio Management Warehouse | Info
- CCSO Administration/911 | Info
- Fire Station 6 Replacement | Info
- Fire Station 3 Replacement | Info
- CCSO District 4 and Training Complex | Info

Quality of Life

- Port Charlotte Beach Park Recreation Center Renovation | Info
- G.C. Herring Park | Info
- William R. Gaines Jr. Veterans Memorial Park | Info



Source: Charlotte County Website, Accessed by M&J.

Charlotte County includes information in its annual budget book explaining the typical infrastructure project lifecycle from identification of need to beginning the project. **Figure 5-4** shows the lifecycle of an infrastructure project.

Figure 5-4: Charlotte County Project Lifecycle

Source: Charlotte County FY26 Budget Book.

Public Safety – Meets

The Public Safety Department utilizes Tyler Munis ERP for its financial management, Trimble for project management, and Microsoft Project and Excel for construction management related to Public Safety infrastructure projects.

The Public Safety Department publishes an Annual Report that details financial information and operating statistics from the past year. The most recent Public Safety Annual report is located on the Public Safety Department's website.

The County has published proposed project information for the proposed 2026 surtax on the County website. **Figure 5-5** shows a proposed Public Safety infrastructure project (Fire Station 1 Replacement) with key information such as location, need, purpose, objectives, estimated costs, and answers to common questions.

Figure 5-5: Proposed Fire Station 1 Replacement Project Information

Project to be funded by the 1% Local Option Sales Tax Extension if passed by the voters of Charlotte County

Fire Station 1 Replacement

Organization & Contact: Facilities Management/Public – Travis Perdue/Chief McElroy – 941-764-1398, 941-833-5603 - Travis.Perdue@charlottecountyfl.gov, Matthew.McElroy@charlottecountyfl.gov

Area: Mid-County
Location: 3631 S Tamiami Trail, Port Charlotte, FL 33952 (current location), future location to be determined.
Category: Infrastructure, Public Safety
Focus Area(s): Public Services, Infrastructure

Need:
Fire Station 1 will reach end of life within the next 20 years; the service area has the highest volume of calls for the Fire/EMS division of Public Safety. Additional growth to the region with commercial and residential development requires the station to be right sized to serve our community.

Purpose:
Program, design and construct an additional station to meet current design standards, improve efficiency, and further support the community's health and welfare.

Objectives:
Potential land acquisition, provide a new expanded facility with associated infrastructure and equipment.

Project Cost Prior Funding:	**$0**
Project Cost Prior from Sales Tax:	**$0**
Total Project Cost:	**$18,000,000**
Project Cost Required New Sales Tax:	**$18,000,000**
Annual Operating Cost:	**$TBD**

Will the project impact public health and safety? If so, how? Yes, it will improve efficiency and provide a right-sized facility for growth and resulting demands for emergency services.

Will the project foster economic development and create long-term jobs? If so, how? Yes, it will accommodate additional staff in support of community growth and demands for emergency services.

Will the project result in decreased, increased, or no operation and maintenance (O&M) costs? Will increase O&M costs with an expanded facility.

Will sales tax allow for application of grant funds from another entity? It is possible at the time of project approval.

Will the project enable furtherance of phased projects from 2014 sales tax extension? No

Will the project meet a community obligation to serve a special needs segment of the County's population, such as: low-income, aged, or minorities? Yes, all segments of the community population are served.

Is the project included in a Master Plan, Comprehensive Plan, or Capital Needs Assessment? Yes, it is in the Capital Needs Assessment and County Master Space Plan.

Will the project impact environmental quality of Charlotte County? If so, how? No

Will the project improve quality of life in Charlotte County? Yes, improves efficiency in response and overall public safety services to the community.

Is the project state or federally mandated? No

Is the project dependent upon or connected with the completion of another project? No

Source: Charlotte County Website, Accessed by M&J.

The Public Safety Department maintains its own social media presence through Facebook to provide community awareness about emergencies, education, and community events. M&J reviewed Facebook and found that new postings generally occur every few days.

Figure 5-6 shows a July 28, 2026, Public Safety Department Facebook post alerting the public that a County burn ban had been lifted. The information was also posted on the County's website.

Figure 5-6: Public Safety Department Facebook Post Lifting a Burn Ban

Source: Charlotte County Public Safety Department Facebook Page, Accessed by M&J.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department uses the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes public safety infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments utilize Tyler Munis ERP for financial management, Trimble for project management, and Microsoft Project and Excel for construction management related to utility and public works infrastructure projects.

The Utilities Department publishes an Annual Report that details financial information and operating statistics from the past year and also maintains a Strategic Plan which includes information about the Utilities Department as well as planned initiatives. The Annual Report and FY26 Strategic Plan are located on the Utilities Department website.

The County has published proposed project information for the proposed 2026 surtax on the County website. **Figure 5-7** shows a proposed Utilities and Public Works infrastructure project (Edgewater Drive Utility System Improvements) with key information such as location, need, purpose, objectives, estimated costs, and answers to common questions.

Figure 5-7: Proposed Edgewater Drive Utility System Improvements Project Information

Project to be funded by the 1% Local Option Sales Tax Extension if passed by the voters of Charlotte County

Edgewater Drive Utility System Improvements

Organization & Contact: Utilities – Dave Watson, Dave.Watson@charlottecountyfl.gov, 941-764-4507
Area: Mid-County
Location: Edgewater Drive (Flamingo Boulevard between Samantha Avenue and State Road 776)
Category: Infrastructure and/or Water Quality
Focus Area(s): Infrastructure

Need:

Utility system improvements, including potable water, sanitary sewer, and reclaimed water

Purpose:

As a result of the Flamingo Boulevard/Edgewater Drive road-widening project, the project will require utility relocations, adjustments (new, replacement, or removal of existing infrastructure), upsizing, and extension of utility facilities within the project limits.

Objectives:

Construction of approximately:

- New reclaimed water main from Midway Boulevard to El Jobean Road (S.R. 776).
- Replace the existing 12-inch water main from Midway Boulevard to Collingswood Boulevard
- New water main along Edgewater from Collingswood Boulevard to El Jobean Road (S.R. 776)
- Replace the existing 10-inch force main from Midway Boulevard to Collingswood Boulevard
- Design a new force main from Christopher Waterway to Collingswood Boulevard.
- From bridge to Collingswood Boulevard, extend the previously designed vacuum sewer from the south right-of-way of Edgewater Drive to all existing homes/lots that front Edgewater Drive. Extend the vacuum sewer down each right-of-way of each crossroad for future connections.
- Extend existing gravity sewer from Midway Boulevard to the bridge, stub-out to side streets.

Project Cost Prior Funding:	**$0**
Project Cost Prior from Sales Tax:	**$0**
Total Project Cost:	**$25,000,000.00**
Project Cost Required New Sales Tax:	**$10,000,000.00**
Annual Operating Cost:	**$100,000.00**

Will the project impact public health and safety? If so, how?
Yes, improved drinking water. Safer, more reliable supply with reduced leaks and contamination. Better fire protection through hydrant upgrades.
Better sanitation. Fewer sewer overflows mean cleaner neighborhoods and waterways.
Environmental stewardship. Reclaimed water reduces demand on freshwater, supporting sustainable landscaping and conservation.
Storm Resilience. A reliable pump station helps prevent flooding and sewer backups during heavy rains.
These upgrades protect public health, the environment, and community resilience.

Will the project foster economic development and create long-term jobs? If so, how?
Supports development. New water, sewer and reclaimed water mains make it easier for residential, commercial and industrial projects to move forward.
Attracts investment. Developers are more likely to build where utilities are modern and sized for future capacity.
Growth brings permanent jobs in retail, industry and logistics, plus ongoing maintenance jobs for the new infrastructure.

Will the project result in decreased, increased, or no operation and maintenance (O&M) costs?
In the short term, O&M costs may decrease with newer, more reliable materials. However, as we add new infrastructure like pipes, valves, hydrants, and a pump station, overall maintenance costs will increase.

Source: Charlotte County Website, Accessed by M&J.

The Utilities Department maintains its own social media presence through Facebook to provide community awareness about emergencies, education, and community events. M&J reviewed Facebook and found that new postings generally occur every few days.

The Public Works Department publishes an Annual Report that details financial information and operating statistics from the past year and also maintains a Strategic Plan which includes information about the Public Works Department as well as planned initiatives. The Annual Report and FY26 Strategic Plan are located on the Public Works Department website. **Figure 5-8** shows an excerpt from the Public Works Department's FY26 Strategic Plan.

Figure 5-8: Excerpt from the Public Works Department's FY26 Strategic Plan

Source: Charlotte County Website, Accessed by M&J.

The Public Works Department maintains its own social media presence through Facebook to provide community awareness about emergencies, education, and community events. M&J reviewed Facebook and found that new postings generally occur every few days.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments use the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes utility and public works infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department utilizes Tyler Munis ERP for its financial management, Trimble for project management, and Microsoft Project and Excel for construction management related to Community Services infrastructure projects.

The County has published proposed project information for the proposed 2026 surtax on the County website. **Figure 5-9** shows a proposed Community Services infrastructure project (Cultural Center Replacement) with key information such as location, need, purpose, objectives, estimated costs, and answers to common questions.

Figure 5-9: Proposed Cultural Center Replacement Project Information

Project to be funded by the 1% Local Option Sales Tax Extension if passed by the voters of Charlotte County

Cultural Center Replacement

Organization & Contact: Facilities Management, Travis Perdue, 941-764-1398, Travis.Perdue@CharlotteCountyFL.gov
Area: Mid-County
Location: 2280 Aaron St., Port Charlotte, FL
Category: Quality of Life
Focus Area(s): Public Services, Economic and Community Development, Efficient & Effective Government

Need:
Design and construct a replacement Cultural Center, including a replacement of the Port Charlotte Public Library with Historical Center components.

Purpose:
This project is a high-priority project of the Board of County Commissioners.

Objectives:
A state-of-the-art facility that will incorporate the Port Charlotte Library and replace the existing cultural center.

Project Cost Prior Funding:	**$750,000**
Project Cost Prior from Sales Tax:	**$0**
Total Project Cost:	**$61,248,000**
Project Cost Required New Sales Tax:	**$60,498,000**
Annual Operating Cost:	**$142,000**

Will the project impact public health and safety? If so, how?
Yes, space will provide mixed-use services to the public, which could include health and safety.

Will the project foster economic development and create long-term jobs? If so, how?
Yes, a new facility will require additional staff.

Will the project result in decreased, increased, or no operation and maintenance (O&M) costs?
Yes, an increase in operation and maintenance costs.

Will sales tax allow for application of grant funds from another entity?
Yes, could qualify for disaster recovery funding.

Will the project enable furtherance of phased projects from 2020 sales tax extension?
No.

Is this a joint project with another entity?
No.

Will the project meet a community obligation to serve a special needs segment of the County's population, such as: low-income, aged, or minorities?
Yes, potential programs could be offered for low-income, aged, and minorities.

Is the project included in a Master Plan, Comprehensive Plan, or Capital Needs Assessment?
Yes, Capital Needs Assessment and a master plan is underway.

Will the project impact environmental quality of Charlotte County? If so, how?
Possibly, through code improvements.

Will the project improve quality of life in Charlotte County?
Yes, the facility will include a newly expanded library, a reimagined cultural center, and historical components.

Is the project state or federally mandated?
No

Is the project dependent upon or connected with the completion of another project?
Yes, the masterplan and the replacement of the Port Charlotte Public Library.

Source: Charlotte County Website, Accessed by M&J.

The Community Services Department publishes an annual Services Guide that describes and provides details related to parks, libraries, and other community locales. The Services Guide (published 2025) is available in hardcopy, on the Community Services Department's website, and is also described in a Community Services Department podcast episode. **Figure 5-10** shows the cover of the "Get Up, Get Out, Get Active!" Services Guide.

Figure 5-10: Community Services Department Services Guide (published 2025)

Source: Charlotte County Website, Accessed by M&J.

The Community Services Department maintains its own social media presence through Facebook, Instagram, and YouTube to provide community awareness about a wide range of community events and educational topics.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department uses the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes public safety infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 5.2 – Public Access to Information

Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

Overall Conclusion: Meets

The County meets the expectations of Subtask 5.2. To address the requirements of this subtask, M&J reviewed publicly available information, including information made available during public meetings as well as information published on the County's website. M&J evaluated produced program performance and cost information and reviewed the County website and BOCC meeting packets to evaluate information that is publicly available.

The County provides the public information related to past, current, and planned future surtax initiatives and related infrastructure projects. In addition to the information discussed in Subtask 5.1, the County provides details by infrastructure project on the County website. As an example, **Figure 5-11** shows project status details on the Atwater Street Sidewalk project. Project details are updated monthly with information such as project description, location, key milestones, budget, and date of the last update made to the project status on the County's website.

Figure 5-11: Sample Project Status Summary – Atwater Street Sidewalk project

Project Description

Design and construct a 6' sidewalk on the East side of Atwater St. from Veterans Boulevard to Hillsborough Boulevard as part of the 2020 Sales Tax Initiative to connect multiple sidewalk to make community more walkable.

Project Location

Veterans Blvd. to Hillsborough Blvd.

Latest Updates

The 100% plans have been received and are under review by staff.

The SWFWMD permit has been issued.

Budget

PHASE	COST
Design	$87,555.00
Construction	$398,350.00
Total Budget	$485,905.00

Funding source(s): This project is funded as part of the 2020 Sales Tax Initiative.

Project Phase
Design Development

Last Updated
08/03/2026

Project Manager
Raymond Slade

Public Relations
Chad Ray
Email Public Relations

Sponsor Department
Public Works Engineering

Design Engineer/Architect
Kimley-Horn

Construction Contractor
TBD

Source: Charlotte County Website, Accessed by M&J.

Public Safety – Meets

As discussed in Subtask 5.1, the County publishes financial and operating information related to the Public Safety Department on the County's website such as:

- 20 Year Capital Needs Assessment (non-utility).
- 20 Year Capital Needs Assessment (utility).
- Six Year Adopted Capital Improvement Program Plan.
- Annual Capital Improvement Program.
- Annual Budget Book.
- Strategic Plan.
- Public Safety Annual Report.

M&J reviewed prior Board of Commissioners meeting agendas, minutes, and videos (which are posted on the County's website) and noted that formal Public Safety surtax infrastructure project updates are provided to the Board of Commissioners. **Figure 5-12** shows a sample Public Safety infrastructure project update funded from the County's 2020 surtax referendum that was presented to the Board of Commissioners on April 14, 2026.

Figure 5-12: Sample Public Safety Infrastructure Project Status Update Provided to the Board of County Commissioners

Source: Charlotte County Board of County Commissioners Agenda Package.

Conclusion*: Based on information obtained during fieldwork, the Public Safety Department uses the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes public safety infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

As discussed in Subtask 5.1, the County publishes financial and operating information related to the Utilities and Public Works Departments on the County's website such as:

- 20 Year Capital Needs Assessment (non-utility).
- 20 Year Capital Needs Assessment (utility).
- Six Year Adopted Capital Improvement Program Plan.
- Annual Capital Improvement Program.
- Annual Budget Book.
- Utilities Strategic Plan.
- Public Works Strategic Plan.
- Utilities Annual Report.
- Public Works Annual Report.

M&J reviewed prior Board of Commissioners meeting agendas, minutes, and videos (which are posted on the County's website) and noted that formal Utilities and Public Works surtax infrastructure project updates are provided to the Board of Commissioners. The Utilities Department also provides formal quarterly updates to the Board of Commissioners on operations, financial performance, and capital infrastructure projects. **Figure 5-13** shows an agenda for the July 23, 2026, Utilities Department Quarterly Update meeting.

Figure 5-13: Agenda for the July 23, 2026, Utilities Department Quarterly Update Meeting

COUNTY OF CHARLOTTE
Board of County Commissioners
18500 Murdock Circle
Port Charlotte, FL 33948
www.CharlotteCountyFL.gov

County Commissioners
Joseph Tiseo, District 5, Chairman
Christopher Constance, District 2, Vice Chairman
Ken Doherty, District 1
Bill Truex, District 3
Stephen R. Deutsch, District 4

CHARLOTTE COUNTY FLORIDA 1921

County Administrator
Hector Flores
County Attorney
Thomas M. David
Clerk of the Circuit Court
Roger D. Eaton

Agenda
Utilities Department Quarterly Update BCC Meeting
July 23, 2026 9:00 am
18500 Murdock Circle, Commission Chambers, Room #119

Charlotte County Board of County Commissioners does not discriminate on the basis of disability. This nondiscrimination policy involves every aspect of the County's functions, including access to and participation in meetings, programs and activities. FM Sound Enhancement Units for the Hearing Impaired are available at the Front Security Desk, Building A of the Murdock Administration Complex. Anyone needing other reasonable accommodation or auxiliary aids and services please contact our office at 941.743.1381, TDD/TTY 941.743.1234, or by email to David.Lyles@CharlotteCountyFL.gov.

SHOULD ANY AGENCY OR PERSON DECIDE TO APPEAL ANY DECISION MADE BY THE BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING, A RECORD OF THE PROCEEDING, AND FOR SUCH PURPOSE, A VERBATIM RECORD OF THE PROCEEDING IS REQUIRED, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ALL PERSONS AND PROPERTY ARE SUBJECT TO SEARCH UPON ENTERING THE MEETING ROOM.

9:00 AM Call to Order and Roll Call

Pledge of Allegiance

Changes to the Agenda

Public Input

Anyone wishing to address the Board during this portion of the meeting must fill out a card, state their name for the record, and state which agenda item(s) will be addressed. Remarks shall be limited to 3 minutes (max) and shall be addressed to the Commission as a body, and not to individual members. There will not be any discussion.

1. Fiscal Update
   Presentation
2. Mandatory Connections
   Presentation
3. Utilities Update
   Presentation
4. Projects Update
   Presentation

Source: Charlotte County Website, Accessed by M&J.

Conclusion**: Based on information obtained during fieldwork, the Utilities and Public Works Departments use the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes public safety infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.

Community Services – Meets

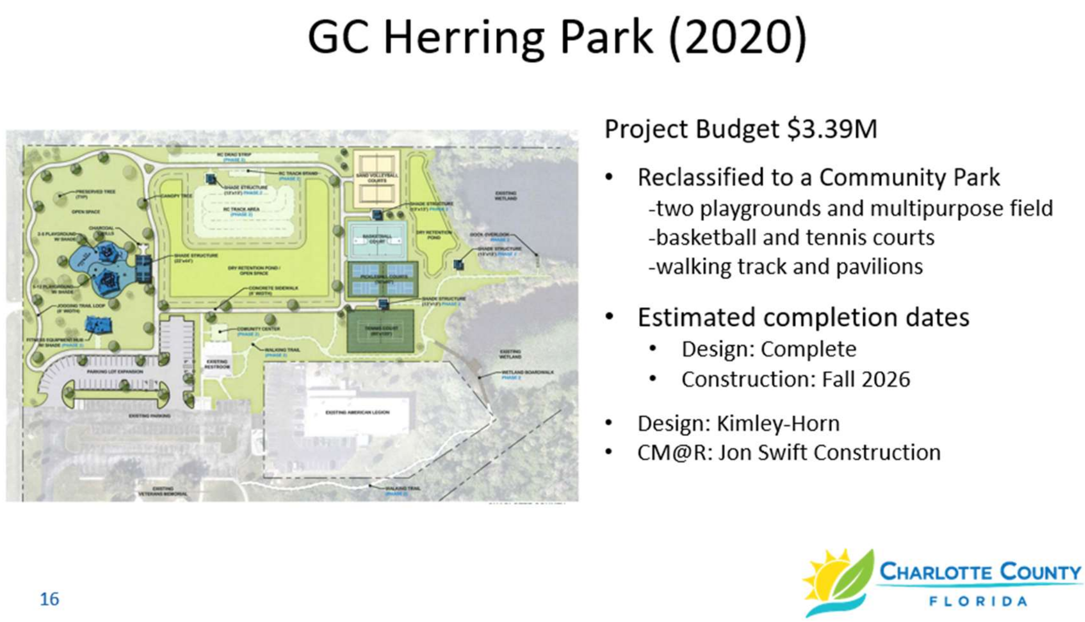
As discussed in Subtask 5.1, the County publishes financial and operating information related to the Community Services Department on the County's website such as:

- 20 Year Capital Needs Assessment (non-utility).
- 20 Year Capital Needs Assessment (utility).
- Six Year Adopted Capital Improvement Program Plan.

- Annual Capital Improvement Program.
- Annual Budget Book.
- Strategic Plan.
- Services Guide.

M&J reviewed prior Board of Commissioners meeting agendas, minutes, and videos (which are posted on the County's website) and noted that formal Community Services Department surtax infrastructure project updates are provided to the Board of Commissioners. **Figure 5-14** shows a sample Community Services infrastructure project update funded from the County's 2020 surtax referendum that was presented to the Board of Commissioners on April 14, 2026.

Figure 5-14: Sample Community Services Infrastructure Project Status Update Provided to the Board of County Commissioners



Source: Charlotte County Board of County Commissioners Agenda Package.

Conclusion**: Based on information obtained during fieldwork, the Community Services Department uses the County website to provide information about programs and initiatives, performance metrics, and financial information. The County also publishes community services infrastructure projects financial, schedule, and completion status on its website.* ***Accordingly, our assessment is that this subtask is met for this program.

Subtask 5.3 – Accuracy and Completeness of Public Information

Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

Overall Conclusion: Meets

The County meets the expectations of Subtask 5.3. To address the requirements of this subtask, M&J evaluated the written and performed processes and procedures in place to review proposed publications for completeness and accuracy, specifically as it relates to surtax-benefitting programs. The County maintains procedures, workflows, and review elements to help ensure the accuracy and completeness of program performance and cost information released to the public.

The County also maintains formal processes for determining who can publish content to the County website including required training, formal training/job aids, and department and centralized County review processes. **Figure 5-15** shows an example of the required training materials required for approved personnel posting content to the County website.

Figure 5-15: Charlotte County Website Training Materials for Approved Users

solodev

Charlotte County Website Training
Solodev CMS

Projects Module (PSUs)

This guide covers the full lifecycle of a project entry, from initial creation to ongoing updates, and includes reminders for formatting, style, and data entry best practices.

General Style & Formatting Guidelines

Text Clean-Up: Always paste text through **Notepad** first to remove formatting/code before pasting into fields.

Project Completion: Add 6 months to the completion date and use that for Schedule Stop (project remains visible for 6 months after completion). A "Completed" badge will automatically appear on the website when the Project Phase is set to Complete.

Project Expiration: After 6 months, the Communications department will remove the completed project from Solodev.

AP Style:
- **Street Names:** Spell out and capitalize all street types (Boulevard, Terrace, Drive). Exception: in numbered addresses, abbreviate Ave., Blvd., St. (only these, all others are spelled out)
  Example: 23 Hazel Blvd. OR Hazel Boulevard.
- **stormwater** is one word.
- Avoid unnecessary capitalization.
- Do not use **underline** or *italics*.

Links: Do not include links in text fields. Use **Supporting Materials** for links or documents - only upload PDF or JPG files (no Word, Excel, or PowerPoint).

Dates: Use exact dates if available. If entering a season, use the last day of that season *(e.g., Spring 2026 = May 31, 2026)*.

Last Updated: Always update this field with the current date before saving edits. Projects must be updated at least every 2 weeks while in progress. Once a project is marked complete, no further biweekly updates are required.

Featured Image: **JPG** 800px wide by 600px tall. Email any file to Vitalik Zhigulin or Elaine Jones for sizing. Lowercase filename, hyphens for spaces (e.g., north-trestle-cip.jpg). Do not use PDFs or other formats.

Budget Threshold: Any project **over $100,000** must have their own PSU entry.

Creating a New Project

1. **Log in to Solodev Dashboard:** charlotte.solodev.net/dashboard
   - Select **Modules → Projects →** **Add Entry**
2. **Enter Basic Project Details**
   - **Name** – Title of project (do not include project numbers)
   - **Status** – Choose **Publish** (or Draft if not ready)
   - **Last Updated** – Use today's date

Source: Charlotte County Communications Department.

Public Safety – Meets

The Public Safety Department maintains a list of authorized users to post content and information to the County website. Each authorized user has completed the associated required County training.

Before Public Safety Department content is posted, the content is reviewed for accuracy and approved by the Public Safety Department Director and personnel from the County's Communications Department.

Public Safety posted financial information is also reviewed for accuracy by the Budget and Administrative Services Department and County executive leadership. Public Safety related surtax infrastructure information is also reviewed for accuracy by the Budget and Administrative Services Department, Facilities Department as applicable, and County executive leadership.

Conclusion*: Based on information obtained during fieldwork, the County and Public Safety Department maintain established procedures to help ensure public program information is reviewed and approved prior to publication. There are also multiple levels of review and approval before financial or surtax-related information is released through public records request.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments maintain a list of authorized users to post content and information to the County website. Each authorized user has completed the associated required County training.

Before Utilities and Public Works Departments' content is posted, the content is reviewed for accuracy and approved by the appropriate department Director (Utilities Director or Public Works Director) and personnel from the County's Communications Department.

Both Utilities and Public Works Departments' posted financial information is also reviewed for accuracy by the Budget and Administrative Services Department and County executive leadership. Both Utilities and Public Works Departments' related surtax infrastructure information is also reviewed for accuracy by the Budget and Administrative Services Department, Facilities Department as applicable, and County executive leadership.

Conclusion*: Based on information obtained during fieldwork, the County and Utilities and Public Works Departments maintain established procedures to help ensure public program information is reviewed and approved prior to publication. There are also multiple levels of review and approval before financial or surtax-related information is released through public records request.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department maintains a list of authorized users to post content and information to the County website. Each authorized user has completed the associated required County training.

Before Community Services Department content is posted, the content is reviewed for accuracy and approved by the Community Services Department Director and personnel from the County's Communications Department.

Community Services posted financial information is also reviewed for accuracy by the Budget and Administrative Services Department and County executive leadership. Community Services related surtax infrastructure information is also reviewed for accuracy by the Budget and Administrative Services Department, Facilities Department as applicable, and County executive leadership.

Conclusion**: Based on information obtained during fieldwork, the County and Community Services Department maintain established procedures to help ensure public program information is reviewed and approved prior to publication. There are also multiple levels of review and approval before financial or surtax-related information is released through public records request.* ***Accordingly, our assessment is that this subtask is met for this program.

Subtask 5.4 – Public Information Correction Procedures

Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.

Overall Conclusion: Meets

The County meets the expectations for Subtask 5.4. To address the requirements of this subtask, M&J evaluated the County's procedures to determine if they include protocols for correcting any erroneous and/or incomplete program information. M&J also conducted interviews with County leadership, the Communications Department, the Legislative/Strategic Initiative Coordinator and others involved in the preparation and review of public documents.

As part of the required training for authorized users to post information on the County website, there is training on how to edit and/or update information. **Figure 5-16** and **Figure 5-17** show examples of how to edit and/or update information on the County website from the required training materials required for approved personnel posting content to the County website.

Figure 5-16: Charlotte County Website Training Materials for Approved Users

To Edit a News Release:

1. Log in to Solodev Dashboard: https://charlotte.solodev.net/dashboard
   a. In the left-hand menu, select **Modules**
   b. Click **News**
2. Next to the appropriate news release, click the **edit button**
3. Make changes
4. Click **Save**

Source: Charlotte County Communications Department.

Figure 5-17: Charlotte County Website Training Materials for Approved Users

Managing & Updating a Project

1. Log in to Solodev Dashboard: charlotte.solodev.net/dashboard
   - Select **Modules → Projects**
2. Next to the appropriate project: click the **edit button**
3. Make changes:
   - **Required fields are red** – Project can be saved with empty "required" fields, but it is important to treat them as reminders and fill required information as soon as it is available.
   - **Project Budgets** – Numbers are automatically formatted. Include cents if needed.
   - **Funding Sources** – Include information about the funding of the project.
   - **Project Schedules** – Click on the fields to pick a date. If you do not have a specific date, such as "Forecast Completion is Spring 2026," enter the last date of that season (in this example May 31, 2026).
   - **Latest Updates** – List any scheduled dates and describe what will be happening soon.
   - **Project Impacts** – List/describe any impacts the project will have on the area and/or anything that could impact the project.
   - **Supporting Materials**:
     I. From the drop-down, choose **File Upload** (for PDFs/JPGs) or **Link** (for a webpage/URL).
     II. Enter a clear **Display Title** (not just the file name).
     Example: use *North Trestle CIP Sheet* instead of *CIP*.
     III. **If Upload:** Only upload **PDFs or JPGs** (no Word, Excel, or PowerPoint) and use descriptive, lowercase filenames with hyphens (e.g., north-trestle-cip.pdf).
       - Or, browse and select an already uploaded file.
     IV. **If Link**: Paste a URL into the Link field.
4. When you are done editing ALWAYS scroll back to the top of the project form and edit the Last Updated field to reflect today's date.
5. Click **Save** and review your edits in the staging web page.

Source: Charlotte County Communications Department.

Public Safety – Meets

M&J evaluated the County and Public Safety Department's procedures and practices to understand the current approach to the identification and resolution of erroneous and/or incomplete program information, specifically for documents that may be relevant to the proposed programs to benefit from the surtax.

The County and the Public Safety Department maintain procedures to correct any erroneous and/or incomplete program information. As relevant, public notice practices are included as part of the procedure. Changes to previously posted information are highlighted and the corrected or new information is shown in a different text color to help draw attention to the updated information.

Conclusion: *Based on information obtained during fieldwork, the County and Public Safety Department maintain formalized protocols to help ensure that when corrections are needed for previously distributed public program information that they are made appropriately with the proper awareness of the correction.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

M&J evaluated the County and the Utilities and Public Works Departments' procedures and practices to understand the current approach to the identification and resolution of erroneous and/or incomplete program information, specifically for documents that may be relevant to the programs proposed to benefit from the surtax.

The County and the Utilities and Public Works Departments maintain procedures to correct any erroneous and/or incomplete program information. As relevant, public notice practices are included as part of the procedure. Changes to previously posted information are highlighted and the corrected or new information is shown in a different text color to help draw attention to the updated information.

Conclusion: *Based on information obtained during fieldwork, the County and the Utilities and Public Works Departments maintain formalized protocols to help ensure that when corrections are needed for previously distributed public program information that they are made appropriately with the proper awareness of the correction.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

M&J evaluated the County and the Community Services Department's procedures and practices to understand the current approach to the identification and resolution of erroneous and/or incomplete program information, specifically for documents that may be relevant to the programs proposed to benefit from the surtax.

The County and the Community Services Department maintain procedures to correct any erroneous and/or incomplete program information. As relevant, public notice practices are included as part of the procedure. Changes to previously posted information are highlighted and the corrected or new information is shown in a different text color to help draw attention to the updated information.

Conclusion: *Based on information obtained during fieldwork, the County and the Community Services Department maintain formalized protocols to help ensure that when corrections are needed for previously distributed public program information that they are made appropriately with the proper awareness of the correction.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 5.5 – Correction of Erroneous or Incomplete Information

Determine whether the County has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Overall Conclusion: Meets

The County meets the expectations for Subtask 5.5. To address the requirements of this subtask, M&J evaluated County procedures to understand the protocols for correcting any erroneous and/or incomplete program information. M&J also conducted interviews with County leadership, the Budget and Administrative Services Department, the Legislative/Strategic Initiative Coordinator, program leadership, and others involved in the preparation and review of public documents. M&J requested sample corrections to confirm implementation of the process and to confirm that the action was timely.

Figure 5-18 shows an example of a timely change to a published agenda where an additional attachment was added to the Board of County Commissioners agenda package. M&J reviewed County policies and procedures and noted that the change was documented timely and in accordance with County policies and procedures.

Figure 5-18: Example of County Timely Change to Published Information

Charlotte County

Agenda Item Summary

Commission Chambers,
Room 119
18500 Murdock Circle
Port Charlotte, FL 33948
CharlotteCountyFL.gov

File #: 2026-8426	**Agenda Date:** 7/28/2026	**Agenda Item #:** VB2.

Title
VST-26-01 A vacation of a portion of the Jupiter Waterway
Requested Motion/Action
Department Making Request
Community Development
Approve a Resolution of Street Vacation to vacate a portion of the Jupiter Waterway adjacent to lot 60, Block 2035, Port Charlotte Subdivision Section 24, according to the plat thereof as recorded in Plat Book 5, Page 16A-16E of the Public Records of Charlotte County, Florida and abutting property located at 488 Eppinger Drive. The site contains 3,306± square feet. Located in Commission District IV.
Change, Added attachment - Resolution, 7/23/2026

Legislative
Agenda Item Type
Public Hearing
Budgeted Action:
No action needed.

Source: Charlotte County Board of County Commissioners.

Public Safety – Meets

Based on interviews and review of information provided by the Public Safety Department, M&J did not identify any Public Safety related instances of erroneous and/or incomplete program information that required correction. M&J's review of program information and Board of County Commissioners meeting records also did not identify any corrections made to address erroneous and/or incomplete program information.

There are formal County policies and procedures to address erroneous and/or incomplete information and based on M&J's review, the County appears to adhere to its policies and procedures as shown in the example above.

Conclusion*: Based on information obtained during fieldwork, the County was able to provide instances where erroneous information was identified and corrected in a timely manner.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

Based on interviews and review of information provided by the Utilities and Public Works Departments, M&J did not identify any Utilities or Public Works related instances of erroneous and/or incomplete program information that required correction. M&J's review of program information and Board of County Commissioners meeting records also did not identify any corrections made to address erroneous and/or incomplete program information.

There are formal County policies and procedures to address erroneous and/or incomplete information and based on M&J's review, the County appears to adhere to its policies and procedures as shown in the example above.

Conclusion**: Based on information obtained during fieldwork, the County was able to provide instances where erroneous information was identified and corrected in a timely manner.* ***Accordingly, our assessment is that this subtask is met for this program.

Community Services – Meets

Based on interviews and review of information provided by the Community Services Department, M&J did not identify any Community Services related instances of erroneous and/or incomplete program information that required correction. M&J's review of program information and Board of County Commissioners meeting records also did not identify any corrections made to address erroneous and/or incomplete program information.

There are formal County policies and procedures to address erroneous and/or incomplete information and based on M&J's review, the County appears to adhere to its policies and procedures as shown in the example above.

Conclusion**: Based on information obtained during fieldwork, the County was able to provide instances where erroneous information was identified and corrected in a timely manner.* ***Accordingly, our assessment is that this subtask is met for this program.

Chapter 6: Program Compliance

This chapter will summarize the overall findings for Compliance with appropriate policies, rules, and laws for the programs for which the County intends to use funds, including:

- Public Safety.
- Public Infrastructure and Utilities.
- Community Services.

Program Compliance **Overall Finding: Meets** *Overall, Charlotte County meets Task 6. The County and program areas maintain written policies and procedures, and utilize regular internal reviews to help ensure compliance with applicable laws, rules, and regulations. The County has extensive experience administering and managing funds and demonstrating compliance with federal, state, and local laws, rules, and regulations including surtax funds within the program areas since 1994. The County and program areas have taken timely and appropriate action to address recommendations identified in internal audits.* **Findings by Subtask:** • Subtask 6.1 – Compliance Assessment: Meets • Subtask 6.2 – Compliance Controls: Meets • Subtask 6.3 – Addressing Noncompliance: Meets • Subtask 6.4 – Surtax Compliance: Meets

Subtask 6.1 – Compliance Assessment

Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; and local policies.

Overall Conclusion: Meets

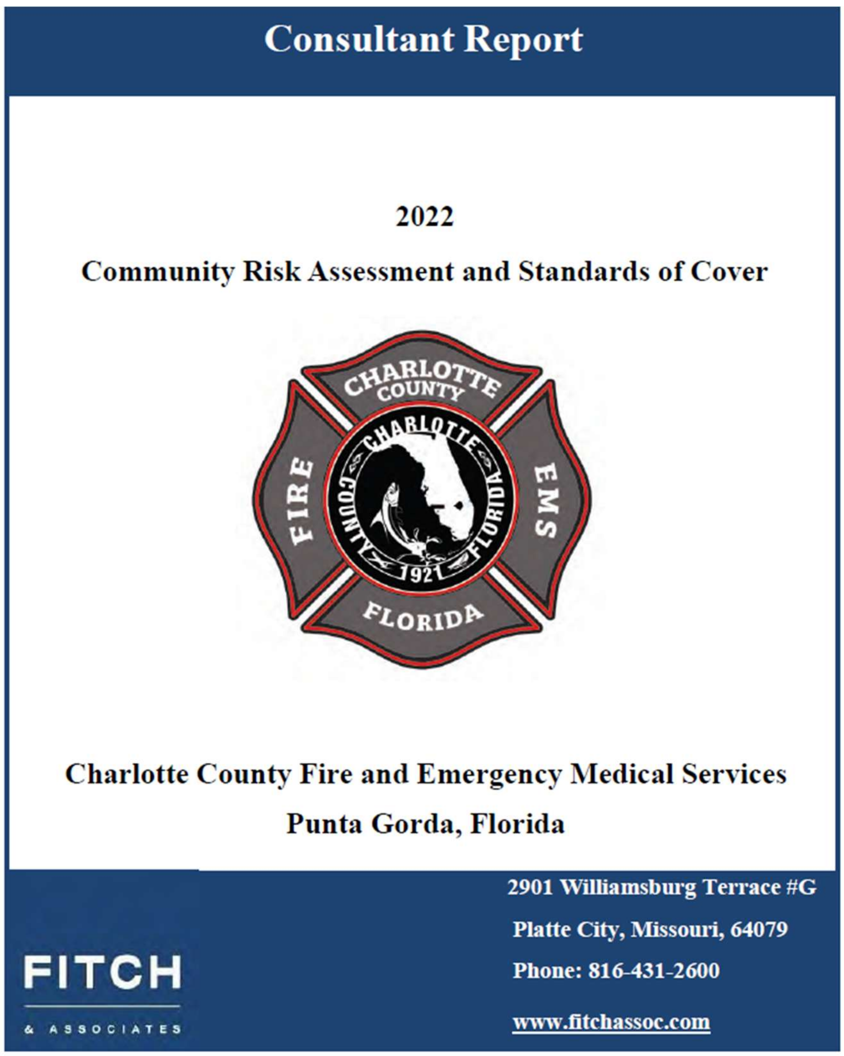
The County meets expectations for Subtask 6.1. To address the requirements of this subtask, M&J evaluated program information, including external accrediting bodies, conducted interviews with County staff, and evaluated written policies and procedures.

The County maintains centralized financial management and purchasing functions through the County's Budget and Administrative Services Department, of which all program areas receive support services and fiscal/purchasing oversight. The County maintains formal financial and purchasing policies and procedures which are embedded in program area operations. The County utilizes Tyler Munis ERP workflows to ensure that appropriate levels of authorization, as defined in relevant standard operating procedures, are included in the approval process and their authorization captured. M&J also reviewed the County's most recent (FYE25) Single Audit report and no areas of material weaknesses, significant deficiencies, or noncompliance were identified.

Public Safety – Meets

The Public Safety Department engaged Fitch & Associates to conduct a Community Risk Assessment and prepare a Standards of Cover document designed to assess the Public Safety Department's fire rescue and emergency medical services operations. The structure of the Community Risk Assessment and Standards of Cover process adhered to Center for Public Safety Excellence, and Commission on Fire Accreditation International ("CFAI") standards. The Standards of Cover document is defined by the CFAI as the "adopted written policies and procedures that determine the distribution, concentration and reliability of fixed and mobile response forces for fire, emergency medical services, hazardous materials and other technical types of responses." **Figure 6-1** shows the completed 367-page Standards of Cover document completed in 2022.

Figure 6-1: Public Safety Department Community Risk Assessment and Standards of Cover Document


Consultant Report

2022

Community Risk Assessment and Standards of Cover

Charlotte County Fire and Emergency Medical Services

Punta Gorda, Florida

FITCH & ASSOCIATES

2901 Williamsburg Terrace #G

Platte City, Missouri, 64079

Phone: 816-431-2600

www.fitchassoc.com

Source: Charlotte County Public Safety Department.

The Public Safety Department leverages the Standards of Cover document to define and maintain policies and procedures related to operations based on leading practices tailored to Charlotte County. The Public Safety Department is currently in the process of seeking CFAI accreditation, of which there are only 334 accredited public safety organizations throughout the country.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department has performed a Community Risk Assessment and developed a Standards of Cover document to strategically guide operations based on compliance mandates and leading practices. The Public Safety Department also maintains policies for guiding operations in line with financial and purchasing governing requirements.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments maintain a Utilities Design Compliance Standards Manual (updated August 1, 2023) which describes standards related to permitting, design and construction of potable water, sanitary sewer, and reclaimed water infrastructure. The Utilities Design Compliance Standards Manual is a supplement to construction and material specifications as described in the approved Standard Specifications and Design Drawings Manual. The Utilities Design Compliance Standards Manual incorporates local policies and procedures as well as compliance from Florida Department of Environmental Protection. **Figure 6-2** shows the cover of the Utilities Design Compliance Standards Manual.

Figure 6-2: Charlotte County Utilities Design Compliance Standards Manual

CHARLOTTE COUNTY
FLORIDA
Charlotte County Utilities

CHARLOTTE COUNTY UTILITIES

DESIGN COMPLIANCE STANDARDS

DATED AUGUST 1, 2023

Which includes:

1. **MINIMUM DRAWING AND SUBMITTAL REQUIREMENTS FOR POTABLE WATER, WASTEWATER, AND RECLAIMED WATER PROJECTS**
2. **CADD STANDARDS**
3. **STANDARD SPECIFICATIONS**
4. **STANDARD DETAILS**
5. **DESIGN MANUAL**

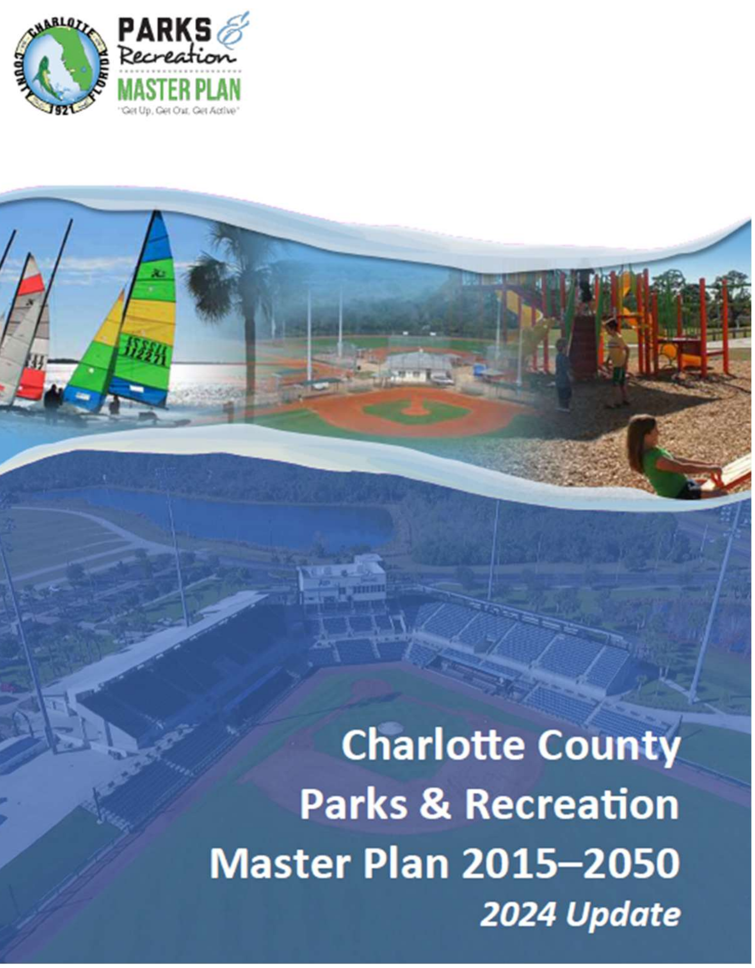
Source: Charlotte County Utilities Department.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments maintain multiple internally governing requirements to guide operations based on compliance mandates and leading practices. The Utilities and Public Works Departments also maintain policies for guiding operations in line with financial and purchasing governing requirements.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

The Community Services Department maintains a 2015-2025 Parks & Recreation Master Plan ("Master Plan"), which was last updated in 2024. The Master Plan serves as a comprehensive guide for the development and management of the County's parks and recreation services and assists in strategically guiding operations. **Figure 6-3** shows the Charlotte County Parks & Recreation Master Plan document.

Figure 6-3: Charlotte County Parks & Recreation Master Plan



Source: Charlotte County Community Services Department.

The Community Services Department is nationally accredited by the Commission for Accreditation of Park and Recreation Agencies ("CAPRA") for excellence in operation and service. The CAPRA accreditation process provides quality assurance and improvement to accredited park and recreation agencies throughout the United States focusing on improving infrastructures, increasing efficiency, and demonstrating accountability. The CAPRA accreditation process compares operations and measures compliance with more than 140 national standards. The Community Services Department is one of only 184 agencies throughout the country to receive this recognition.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department maintains a Master Plan and has achieved national accreditation. The Community Services Department also maintains policies for guiding operations in line with financial and purchasing governing requirements.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 6.2 – Compliance Controls

Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Overall Conclusion: Meets

The County meets expectations for Subtask 6.2. To address the requirements of this subtask, M&J evaluated applicable internal and external audit reports to determine if there were any identified weaknesses, issues, or deficiencies that directly impact the program. M&J evaluated written policies and procedures, and conducted interviews with County staff to ensure understanding of the current control environment.

Public Safety – Meets

M&J reviewed County and Public Safety Department policies and procedures and found that internal controls are reasonable to ensure compliance.

The County Clerk of the Circuit Court and County Comptroller's Internal Audit Division performs various internal audits throughout the County focused on County departments/organizations. In December 2025, the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the management of controlled substances by Fire Rescue and Emergency Medical Services. The December 2025 internal audit report noted nine "Comments", but also noted in the "Conclusion" section of the internal audit report that *"A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department collaborates with the Clerk's Office, Fiscal Services Department, and Purchasing Department to ensure formal internal controls and compliance with applicable governing requirements. The Public Safety Department and County policies and procedures describe formal control procedures related to fiscal affairs and procurement related activities.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

M&J reviewed County and Utilities and Public Works Departments' policies and procedures and found that internal controls are reasonable to ensure compliance.

The County Clerk of the Circuit Court and County Comptroller's Internal Audit Division performs various internal audits throughout the County focused on County departments/organizations. In September 2025, the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the management of the Utilities Department's warehouse inventory. The September 2025 internal audit report noted no "Comments" or "Recommendations" and also noted in the "Conclusion" section of the internal audit report that *"The controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

In September 2025 the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the management of the Public Works Department's "J.B. Yard" inventory. The September 2025 internal audit report noted one "Comment" related to untimely reconciliation of inventory by Fiscal Services staff. The internal audit report also noted in the "Conclusion" section of the internal audit report that *"Control weaknesses were identified; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments collaborate with the Clerk's Office, Fiscal Services Department, and Purchasing Department to ensure formal internal controls and compliance with applicable governing requirements. The Utilities and Public Works Departments and County policies and procedures describe formal control procedures related to fiscal affairs and procurement related activities.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

M&J reviewed County and Community Services Department policies and procedures and found that internal controls are reasonable to ensure compliance.

The County Clerk of the Circuit Court and County Comptroller's Internal Audit Division performs various internal audits throughout the County focused on County departments/organizations.

In August 2024, the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the Community Services Department, specifically the Parks and Recreation Division which included aquatic operations, athletic operations, park services, and recreation services. The August 2024 internal audit report noted 13 "Comments" (none financially related) but also noted in the "Conclusion" section of the internal audit report that *"A few control weaknesses were noted; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

Conclusion: *Based on information obtained during fieldwork, the Community Services Department collaborates with the Clerk's Office, Fiscal Services Department, and Purchasing Department to ensure formal internal controls and compliance with applicable governing requirements. The Community Services Department and County policies and procedures describe formal control procedures related to fiscal affairs and procurement related activities.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 6.3 – Addressing Noncompliance

Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

Overall Conclusion: Meets

The County meets expectations for Subtask 6.3. To address the requirements of this subtask, M&J reviewed external audits and reviews for any deficiencies or weaknesses, as well as evaluated internal reviews and assessed any action taken as a result, to determine if the actions were reasonable to address issues or noncompliance. M&J interviewed County staff about protocols for identifying noncompliance, developing corrective actions, and tracking progress. Similarly, M&J reviewed the County's previous internal audits, and conducted interviews to understand corrective actions, tracking of progress, or any process modifications made as a result of previous audits.

Public Safety – Meets

The County Clerk of the Circuit Court and County Comptroller's Internal Audit Division perform various internal audits throughout the County focused on County departments/organizations. In December 2025, the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the management of controlled substances by Fire Rescue and Emergency Medical Services. The December 2025 internal audit report noted nine "Comments" with accompanying recommendations, but also noted in the "Conclusion" section of the internal audit report that *"A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

The Public Safety Deputy Chief provided a Management Response that was included in the December 2025 internal audit report and also provided to County leadership to detail either:

- Actions already implemented such as updates to policies and procedures.
- Planned actions.
- Additional details and context explaining the isolation or exception for the finding such as vagueness used in incident reports due to "a deliberate and appropriate use of supervisory discretion based on the nature of the incident".

Conclusion: *Based on information obtained during fieldwork, there has been no evidence of material Public Safety Department fiscal noncompliance with governing requirements or compliance mandates. The Public Safety Department has taken reasonable and timely actions to address operational findings from internal audits.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

M&J did not identify any noncompliance in the financial statement audits, single audits, or internal audits for the Utilities Department. Accordingly, M&J cannot evaluate any actions taken to remedy noncompliance identified in external evaluations or audits. Interviews with County and Department leadership described the procedures in place if noncompliance is identified. Any identified findings or deficiencies are communicated to the Utilities Department Director, Assistant County Administrator, and the County Administrator. If the findings or deficiencies related to financial operations, the Budget and Administrative Services Director would also be notified, given the opportunity to provide a management response, and responsible for addressing the relevant findings.

In September 2025 the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the management of the Public Works Department's "J.B. Yard" inventory. The September 2025 internal audit report noted one "Comment" related to untimely reconciliation of inventory by Fiscal Services staff. The internal audit report also noted in the "Conclusion" section of the internal audit report that *"Control weaknesses were identified; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."* As the one "Comment" was financial in nature, the Fiscal Services Manager provided a Management Response that was included in the September 2025 internal audit report to detail actions taken to address the "Comment" and the Budget and Administrative Services Director, Assistant Budget Director, and Strategic County Assets Manager were included in the correspondence.

Conclusion: *Based on information obtained during fieldwork, there has been no evidence of material Utilities and Public Works Departments fiscal noncompliance with governing requirements or compliance mandates. The Public Works Department has taken reasonable and timely actions to address operational findings from internal audits.* ***Accordingly, our assessment is that this subtask is met for this program.***

Community Services – Meets

In August 2024, the Circuit Court and County Comptroller's Internal Audit Division conducted an internal audit on the Community Services Department, specifically the Parks and Recreation Division which included aquatic operations, athletic operations, park services, and recreation services. The August 2024 internal audit report noted 13 "Comments" (none financially related) but also noted in the "Conclusion" section of the internal audit report that *"A few control weaknesses were noted; generally however, controls evaluated were adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met."*

In May 2026, the Circuit Court and County Comptroller's Internal Audit Division conducted a follow-up audit to determine if corrective actions had been taken regarding the 13 prior "Comments" from the August 2024 internal audit report.

The May 2026 internal audit report classified the status of any corrective actions from the 13 prior "Comments" as either:

- Open
- Open/Partially Completed
- Closed

The May 2026 internal audit report classified zero "Comments" as "Open", two as "Open/Partially Completed", and 11 as "Closed". The Community Services Department Director provided a Management Response that was included in the May 2026 internal audit report to detail actions taken to move the two "Open/Partially Completed" findings to "Closed".

Conclusion: *Based on information obtained during fieldwork, there has been no evidence of material Community Services Department fiscal noncompliance with governing requirements or compliance mandates. The Community Services Department has taken reasonable and timely actions to address operational findings from internal audits.* ***Accordingly, our assessment is that this subtask is met for this program.***

Subtask 6.4 – Surtax Compliance

Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

Overall Conclusion: Meets

The County meets expectations for Subtask 6.4. To address the requirements of this subtask, M&J used information gathered from interviews with the County about the process followed to adopt Ordinance 2026-14 and compared the language in Ordinance 2026-14 with *s.* 212.055(2), *Florida Statutes*. M&J interviewed staff to understand the proposed uses of the surtax and how funds would be administered, and reviewed meeting agendas, agenda packets, meeting minutes, and video of relevant meeting sections to confirm the presentation and discussion of the proposed surtax was in compliance with applicable state laws, rules, and regulations. **Figure 6-4** shows acknowledgement from the Florida Department of State that the County filed Ordinance 2026-14.

Figure 6-4: Florida Department of State Acknowledgement of County Filing Ordinance 2026-14

OP2512

FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

May 4, 2026

Roger D. Eaton
Clerk of the Circuit Court
Charlotte County
18500 Murdock Circle, Room 416
Port Charlotte, Florida 33948

Dear Roger Eaton,

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Charlotte County Ordinance No. 2026-014, which was filed in this office on May 4, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/dp

R. A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399-0250
Telephone: (850) 245-6270

Source: Charlotte County.

Figure 6-5 shows the County's public notice of the proposed 2026 surtax.

Figure 6-5: Evidence of County's Public Notice of the Proposed 2026 Surtax

The Daily SUN

Charlotte • DeSoto • Sarasota

PUBLISHER'S AFFIDAVIT OF PUBLICATION STATE OF FLORIDA COUNTY OF CHARLOTTE:

Before the undersigned authority personally appeared Jill Kelli Di Benedetto, who on oath says that she is the Legal Advertising Representative of The Daily Sun, a newspaper published at Charlotte Harbor in Charlotte County, Florida; that the attached copy of advertisement, being a Legal Notice that was published in said newspaper in the issue(s)

04/24/26

as well as being posted online at www.yoursun.com and www.floridapublicnotices.com.

Affiant further says that the said newspaper is a newspaper published at Charlotte Harbor, in said Charlotte County, Florida, and that the said newspaper has heretofore been continuously published in said Charlotte County, Florida, Sarasota County, Florida and DeSoto County, Florida, each day and has been entered as periodicals matter at the post office in Punta Gorda, in said Charlotte County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Jill Kelli Di Benedetto

(Signature of Affiant)

Sworn and subscribed before me this 24th day of April, 2026

Laura M Robins

(Signature of Notary Public)

Notary Public State of Florida
Laura M Robins
My Commission HH 283335
Expires 9/26/2028

Personally known _X_ OR ___Produced Identification

The Board of County Commissioners of Charlotte County proposes to adopt the following ordinance:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF CHARLOTTE COUNTY, FLORIDA, EXTENDING THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX ("LOCAL SALES TAX") IN CHARLOTTE COUNTY; PROVIDING FOR THE LEVY OF THE LOCAL SALES TAX; PROVIDING FOR A REFERENDUM; PROVIDING FOR THE DURATION OF THE LOCAL SALES TAX; PROVIDING FOR THE DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX; PROVIDING FOR HOLDING THE REFERENDUM WITH THE 2026 GENERAL ELECTION; PROVIDING FOR THE BALLOT QUESTION; PROVIDING FOR THE USE OF REVENUES; PROVIDING FOR THE DISSEMINATION OF INFORMATION CONCERNING THE LOCAL SALES TAX; PROVIDING FOR NOTIFICATIONS BY THE COUNTY ATTORNEY; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

A public hearing on this ordinance will be held at 9:00 AM, or as soon thereafter as it may be heard, on the 4th day of May, 2026, in Room 119 of the Charlotte County Administration Center, 18500 Murdock Circle, Port Charlotte, Florida.

Copies of the proposed ordinance and the economic impact estimate, if applicable, are available for inspection by the general public in the Charlotte County Attorney's Office, 18500 Murdock Circle, Port Charlotte, Florida.

Interested parties may appear at the meeting and be heard with respect to the proposed ordinance.

Should any agency or person decide to appeal any decision made by the Board with respect to any matter considered at such meeting, he will need a record of the proceeding, and for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.
BOARD OF COUNTY COMMISSIONERS OF CHARLOTTE COUNTY, FLORIDA

Charlotte County Board of County Commissioners does not discriminate on the basis of disability. This nondiscrimination policy involves every aspect of the County's functions, including access to and participation in meetings, programs and activities. FM Sound Enhancement Units for the Hearing Impaired are available at the Front Security Desk, Building A of the Murdock Administration Complex. Anyone needing other reasonable accommodation or auxiliary aids and services please contact our office at 941.743.1381, TDD/TTY 941.743.1234, or by email to David.Lyles@CharlotteCountyFL.gov.

BOARD OF COUNTY COMMISSIONERS
OF CHARLOTTE COUNTY, FLORIDA

Charlotte County Board of County Commissioners does not discriminate on the basis of disability. This nondiscrimination policy involves every aspect of the County's functions, including access to and participation in meetings, programs and activities. FM Sound Enhancement Units for the Hearing Impaired are available at the Front Security Desk, Building A of the Murdock Administration Complex. Anyone needing other reasonable accommodation or auxiliary aids and services please contact our office at 941.743.1381, TDD/TTY 941.743.1234, or by email to David.Lyles@CharlotteCountyFL.gov.

Reference: 050426-A
Published: April 24, 2026
163352 3988376

Source: Charlotte County.

Public Safety – Meets

The Public Safety Department maintains processes to adopt Ordinance 2026-14 and has maintained these established processes since at least the County's 2014 surtax renewal.[20] The County and the Public Safety Department maintain documented procedures for determining the usage of the potential 2026 surtax revenues which included Focus Group meetings and community input which are documented on the County's website. The County conducted numerous meetings to discuss, plan, and document proposed Public Safety infrastructure projects.

Conclusion: *Based on information obtained during fieldwork, the Public Safety Department maintains a plan for the proposed surtax revenue, and the funding flow conforms with local, state, and federal regulations. The County solicited feedback from citizens to help establish the planned surtax project list and project prioritization. The proposed surtax is a continuation of a current surtax set to expire December 31, 2026, and formal processes for managing the surtax program have already been established.* ***Accordingly, our assessment is that this subtask is met for this program.***

Public Infrastructure and Utilities – Meets

The Utilities and Public Works Departments maintain established processes to adopt Ordinance 2026-14 and have maintained these established processes since the County's 2014 surtax renewal. The County, and the Utilities and Public Works Departments maintain documented procedures for determining the usage of the potential 2026 surtax revenues which included Focus Group meetings and community input which are documented on the County's website. The County conducted numerous meetings to discuss, plan, and document proposed Utilities and Public Works infrastructure projects.

Conclusion: *Based on information obtained during fieldwork, the Utilities and Public Works Departments maintain a plan for the proposed surtax revenue, and the funding flow conforms with local, state, and federal regulations. The County solicited feedback from citizens to help establish the planned surtax project list and project prioritization. The proposed surtax is a continuation of a current surtax set to expire December 31, 2026, and formal processes for managing the surtax program have already been established.* ***Accordingly, our assessment is that this subtask is met for this program.***

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[20] The County first approved a surtax in 1994, with subsequent renewals in 1998, 2002, 2008, 2014, and 2020. M&J confirmed that the surtax details and program areas have remained unchanged since at least the 2014 surtax. The 2014 surtax was in effect at the time of the passage of the legislation that now comprises §212.055(11), *Florida Statutes*, the surtax performance audit requirement. The 2020 surtax renewal maintained the same language as the existing 2014 surtax, so §202.055(11)(d), *Florida Statutes*, exempted the 2020 surtax renewal from the performance audit requirement. The proposed 2026 surtax includes a change in term from six years to 20 years, which makes the renewal subject to the performance audit.

Community Services – Meets

The Community Services Department maintains processes to adopt Ordinance 2026-14 and has maintained these established processes since the County's 2014 surtax renewal. The County and the Community Services Department maintain documented procedures for determining the usage of the potential 2026 surtax revenues which included Focus Group meetings and community input which are documented on the County's website. The County conducted numerous meetings to discuss, plan, and document proposed Community Services infrastructure projects.

Conclusion: *Based on information obtained during fieldwork, the Community Services Department maintains a plan for the proposed surtax revenue, and the funding flow conforms with local, state, and federal regulations. The County solicited feedback from citizens to help establish the planned surtax project list and project prioritization. The proposed surtax is a continuation of a current surtax set to expire December 31, 2026, and formal processes for managing the surtax program have already been established.* ***Accordingly, our assessment is that this subtask is met for this program.***

Appendix A: Charlotte County Ordinance No. 2026-014

Chty BCC

FILED WITH THE DEPARTMENT OF STATE May 4, 2026

OP2512

ORDINANCE

NUMBER 2026-014

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF CHARLOTTE COUNTY, FLORIDA, EXTENDING THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX ("LOCAL SALES TAX") IN CHARLOTTE COUNTY; PROVIDING FOR THE LEVY OF THE LOCAL SALES TAX; PROVIDING FOR A REFERENDUM; PROVIDING FOR THE DURATION OF THE LOCAL SALES TAX; PROVIDING FOR THE DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX; PROVIDING FOR HOLDING THE REFERENDUM WITH THE 2026 GENERAL ELECTION; PROVIDING FOR THE BALLOT QUESTION; PROVIDING FOR THE USE OF REVENUES; PROVIDING FOR THE DISSEMINATION OF INFORMATION CONCERNING THE LOCAL SALES TAX; PROVIDING FOR NOTIFICATIONS BY THE COUNTY ATTORNEY; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

ROGER D. EATON, CHARLOTTE COUNTY CLERK OF CIRCUIT COURT
PAGE: 5
INSTR #: 3640504 Doc Type: GOV
Recorded: 05/04/2026 at 02:53 PM
Rec. Fee: RECORDING $44.00

RECITALS

WHEREAS, Section 212.055(2), Florida Statutes, authorizes the governing authority in each county to levy either a one/half percent (0.5%) or one percent (1%) local government infrastructure sales surtax (hereinafter "local sales tax") upon taxable transactions occurring within the county as provided in Section 212.054, Florida Statutes; and

WHEREAS, proceeds from the local sales tax, and any interest accrued thereto, are required by Section 212.055(2) to be used, inter alia, to finance, plan and construct needed infrastructure; and

WHEREAS, at a referendum held on November 3, 2020, a majority of the electors of Charlotte County approved the ballot question listed in Ordinance No. 2020-024 which is levying a one percent (1%) local sales tax for a period from January 1, 2021, to December 31, 2026, for the purposes of funding infrastructure as defined by law; and

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WHEREAS, the previously approved one percent (1%) local sales tax will expire on December 31, 2026; and

WHEREAS, the Charlotte County Board of County Commissioners ("Board") finds that authorizing or approving the one percent (1%) local sales tax for twenty (20) years so that proceeds from the local sales tax may be used to finance, plan and construct needed infrastructure that benefits the life, health and safety of Charlotte County residents and visitors; and

WHEREAS, the extension of the one percent (1%) local sales tax would result in a one (1) cent sales surtax on each one dollar ($1.00) for twenty (20) years; and

WHEREAS, Section 212.055(2), Florida Statutes, provides that the levy of the local sales tax shall be pursuant to an ordinance enacted by a majority of the board of county commissioners of the county and approved by a majority of the electors of the county voting in a referendum on the local sales tax.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Charlotte County, Florida:

SECTION 1. LEVY OF THE LOCAL SALES TAX. The Board of County Commissioners of Charlotte County hereby levies a one percent (1%) local sales tax pursuant to Section 212.055(2), Florida Statutes, effective January 1, 2027, to continue after the expiration of the existing one percent (1%) local sales tax which expires on December 31, 2026. The local sales tax levied hereby shall terminate on December 31, 2046.

SECTION 2. REFERENDUM. The local sales tax levied in Section 1. of this ordinance shall not take effect unless and until it is approved by a majority of the electorate of Charlotte County, voting in a referendum on the local sales tax pursuant to this ordinance.

SECTION 3. DURATION OF THE LOCAL SALES TAX. Collection of the local sales tax levied herein shall begin on January 1, 2027, and shall cease on December 31, 2046. There can be no extension of the levy of this local sales tax unless approved pursuant to law.

SECTION 4. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX. The local sales tax shall be distributed between Charlotte County and the City of Punta Gorda as provided in Section 212.055(2)(c), Florida Statutes.

SECTION 5. HOLDING THE REFERENDUM. The Supervisor of Elections of Charlotte County is hereby directed to hold a referendum in conjunction with the general election scheduled on November 3rd, 2026.

SECTION 6. BALLOT QUESTION. The Supervisor of Elections of Charlotte County shall cause the following question to be placed on the ballot for the referendum held as herein required:

TITLE

EXTENSION OF THE ONE PERCENT (1%) LOCAL OPTION SALES TAX FROM JANUARY 1, 2027, TO DECEMBER 31, 2046.

QUESTION

SHOULD THE ONE PERCENT LOCAL OPTION SALES TAX BE EXTENDED FOR TWENTY YEARS FROM JANUARY 1, 2027, TO DECEMBER 31, 2046, WITH THE PROCEEDS TO BE USED FOR INFRASTRUCTURE AS DEFINED BY LAW, INCLUDING PUBLIC SAFETY, PUBLIC INFRASTRUCTURE AND UTILITIES, QUALITY OF LIFE, AND SCHOOLS?

___________	**FOR**	the one-cent sales tax
___________	**AGAINST**	the one-cent sales tax

SECTION 7. USE OF REVENUES. The shares of the local sales tax proceeds received by Charlotte County and the City of Punta Gorda shall be expended only as permitted by Section 212.055(2), Florida Statutes.

SECTION 8. DISSEMINATION OF INFORMATION CONCERNING THE LOCAL SALES TAX. The County Administrator is authorized to use any available County funds and to seek private donations to disseminate factual information to the citizenry of the County concerning the local sales tax. The Board of County Commissioners of Charlotte County finds that the expenditure of such funds and donations is for a public purpose and is an authorized expenditure.

SECTION 9. NOTIFICATIONS BY THE COUNTY ATTORNEY. The County Attorney is directed to notify the Charlotte County Supervisor of Elections immediately of the adoption of this ordinance and provide the Supervisor of Elections with a certified copy of this ordinance. The County Attorney is further directed to notify the Department of Revenue within ten (10) days after the final adoption by ordinance or referendum of the levy, termination, or rate change of the local sales tax, but not later than November 16, 2026, prior to the effective date. Said notice shall include the time period during which the local sales tax will be in effect, the rate, a copy of the ordinance and such other information as the Department of Revenue shall require, in accordance with Section 212.054(7)(a), Florida Statutes. In addition, the County Attorney is further directed to notify the Department of Revenue by October 1, 2026, if the referendum, or consideration of the ordinance, that would result in the levy, termination, or rate change of the local sales tax, is scheduled to occur on or after October 1, 2026, in accordance with Section 212.054(7)(b), Florida Statutes.

SECTION 10. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or applications. To this end, the provisions of this ordinance are declared severable.

SECTION 11. EFFECTIVE DATE. A certified copy of this ordinance shall be filed with the Department of State of the State of Florida within ten (10) days of enactment and shall take effect upon filing with said department.

PASSED AND DULY ADOPTED this 4th day of May 2026.

BOARD OF COUNTY COMMISSIONERS
OF CHARLOTTE COUNTY, FLORIDA

By: ______________________
Joseph M. Tiseo, Chairman

ATTEST:

Roger D. Eaton, Clerk of the Circuit Court and Ex-Officio Clerk to the Board of County Commissioners

By: ______________________
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

By: ______________________
Thomas M. David, County Attorney
LR 25-0716 ____ / GRP

Appendix B: Management Response

Charlotte County Government
Delivering Exceptional Service

www.CharlotteCountyFL.gov

Dear OPPAGA Staff and Mauldin & Jenkins Team:

Charlotte County appreciates the time, effort, and professionalism demonstrated by OPPAGA and Mauldin & Jenkins throughout the performance audit process. We value the collaborative approach taken by the audit team and appreciate the opportunity provided to County staff to share information, documentation, and perspective regarding our programs and processes.

We are pleased that the audit concluded Charlotte County met expectations in all 24 subtasks reviewed, with no areas identified as partially meeting or not meeting expectations. The audit recognized the County's established practices related to program performance, organizational structure, service delivery, performance measurement, public information, internal controls, and compliance with applicable policies, rules, and laws.

The County particularly appreciates the report's recognition of its established processes for managing capital programs and surtax-funded infrastructure projects. Charlotte County has administered infrastructure sales surtax programs for more than 30 years, and the practices evaluated through this audit reflect the County's continued commitment to responsible financial management, transparency, accountability, and delivery of quality public infrastructure.

The County also recognizes that even strong programs provide opportunities for continued improvement. We acknowledge the recommendation to increase coordination with Charlotte County Public Schools throughout the construction lifecycle for projects receiving surtax funding. If the proposed surtax is approved by voters, the County intends to work with Charlotte County Public Schools to establish a more proactive process for reviewing supporting documentation, project costs, and the appropriate use of surtax funding throughout project implementation rather than primarily at project completion.

More broadly, the County will continue to evaluate its processes as the proposed surtax program is implemented and will incorporate opportunities to strengthen monitoring, documentation, reporting, and coordination where appropriate. These efforts will build upon existing capital planning, budgeting, procurement, project management, performance measurement, and public reporting practices already in place.

Charlotte County views this performance audit as both validation of the practices currently in place and an opportunity to further strengthen our approach to managing public resources. We remain committed to transparency, sound financial stewardship, and delivering infrastructure investments efficiently and effectively for the citizens of Charlotte County.

Thank you again to OPPAGA and Mauldin & Jenkins for your work throughout the audit process and for the professionalism and collaboration demonstrated by the audit team.

Sincerely,

for Hector Flores

Hector Flores, County Administrator

ADMINISTRATION
18500 Murdock Circle | Port Charlotte, FL 33948
Phone: 941.743.1944 | Fax: 941.743.1554