



City of Marco Island

Meeting Date: April 20, 2026

To: City Council

From: Carol McDermott, Finance Director

Through: Dr. Casey Lucius, City Manager

Re: Finance Department Monthly Report

The following is an update of the Finance activities and projects for March 2026:

Staffing:

Finance will have a new team member. The department has been without a Controller/Finance Manager since October 2025. A candidate recently accepted the Finance Manager role and will join the team soon.

The department continues to actively recruit to fill a senior accountant position.

FY25 Audit and Financial Report:

Audit fieldwork continues.

The Government Finance Officers Association (GFOA) approved the City's request for a filing extension for filing the FY25 Annual Comprehensive Financial Report (ACFR).

Utility Customer Service and Billing:

Call volumes and work orders trended back to levels prior to the transition to the new payment portal. There are now over 10,000 registered users of the on-line portal. Of the registered users, autopay customers increased 2% to 5,545 versus 5,438 in the old portal.

Utility Customer Services:

Calls: 1,372 – Call volumes continued to decline in March. They declined 9% versus February and 35% from January’s high of 2,123. Calls seeking support to enroll in the new payment portal decreased.

Work Orders: 208–

Work orders are trending back to normal levels. Water actions (turn on and off) are back to the level before the conversion to the new payment portal.

Rolling 13-month trend of utility work orders:

Work Orders for Dept (UTILITY)	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	1/26	2/26	3/26
ADDITIONAL METER	4	7	10										
BACKFLOW REPAIR				2	7	4	8	1	10	14	11	9	10
CUSTOMER LEAK								1					
FINAL READ OWNER	72	89	78	115	67	52	72	47	45	77	49	77	100
HIGH WATER BILL	3	4	5	11	23	4	18	7	9	23	9	6	6
INTRNL MIR CHNGE OUT			2										
IR CHANGE OUT													
LOW PRESSURE	6	2	1		1	1	1	3	1		2		1
METER BOX/LID REPLACEMENT										1		1	
METER DOWNSIZE									1	1			1
NEW COMPANION METER											1		
NEW METER BOX		1											
NEW WATER METER	3	3	4	5	8	8	3		5	5	2	2	1
NO WATER									1	1			1
OFF PER CUST REQUEST	2	4	15	1	4	1	3	1	1	2		1	2
PROBLEM/COMPLAINT	1	13	15	5	4	7		2	3	3	1	8	9
RC CHANGE OUT													
RED TAG NON-PAYMENT	10	1		1	1	7		5	1	3	3	3	2
RELOCATE METER	2									2			
REMOVE METER			2		1								
REMOVE RECLAIM METER				1	1								
REPAIRS			1	1		2				1	1	2	
RE-READ			1	1	1								
SERVICE LINE LEAK	1	4	7	7	3	1	3	4	4	2			3
SERVICE LINE REPAIR	1	4	3	1	9		2	7	1	5		1	
SETUP TEMP METER				1	2			3	1		2		
SEWER BACKUP/ISSUE		2											
STUCK METER	21	10	12	9	8	3		5	11	4	22	3	6
TEMP METER RETURNED		1			2	1	1	3	2	1			
TURN WATER ON	16	29	14	12	13	23	23	36	18	28	208	178	26
TURN OFF	10	26	20	22	16	25	23	27	9	25	260	158	31
UNLOCK MIR/BCKFLW IN	4	4	4		7	1	6	5	5	4	4	4	3
UPSIZE METER		1	1	1			3				1		2
WATER METER CHANGE OUT	75	35	37		5		1		1	3	7	1	2
WATER MAIN BREAK			1	1	1								
WT CHANGEOUT WITH BACKFLOW				1									
YELLOW TAG		1		2			1					1	2
TOTAL	231	241	233	200	184	140	168	157	129	205	583	455	208

Accounts Payable: March Activity

571 invoices for a total of \$3,058,178 were paid via 320 checks and 122 ACH transactions.

Rolling 13 Month Trend of Accounts Payable Activity

	03/25	04/25	05/25	06/25	07/25	08/25	09/25	10/25	11/25	12/25	01/26	02/26	03/26
Amount Paid	\$2,820,843	\$ 2,894,173	\$ 3,136,066	\$ 2,799,779	\$ 3,615,700	\$ 2,055,897	\$ 4,460,443	\$5,083,567	\$ 3,573,091	\$ 3,065,067	\$2,817,970	\$ 2,721,403	\$ 3,058,178
Invoices Paid	550	498	508	505	424	506	691	397	531	549	449	412	571
Checks	228	240	210	222	190	201	234	180	220	261	164	231	320
ACH	63	48	46	49	46	59	62	48	59	51	52	78	122

FY25	
Amount Paid	\$43,528,517
Invoices Paid	5,812
Checks	2,452
ACH	621

YTD FY26	
Amount Paid	\$20,319,275
Invoices Paid	2,909
Checks	1,376
ACH	410

Rolling Monthly Average	
Amount Paid	\$3,238,629
Invoices Paid	507
Checks	223
ACH	60

Code Summary of Monthly Activity:

Code Compliance:

Fines invoiced

Less: fines mitigated

Net fines invoiced

Fines collected

Collier County lien activity:

Fines recorded as liens

Number of liens recorded

Number of liens satisfied

	Oct	Nov	Dec	Jan	Feb	Mar	YTD 2026
Fines invoiced	\$ 98,210	\$90,430	\$ 52,409	\$ 17,250	\$82,250	\$22,250	\$362,799
Less: fines mitigated	192,200	5,100	126,650	87,295	-		411,245
Net fines invoiced	\$(93,990)	\$85,330	\$(74,241)	\$(70,045)	\$82,250	\$22,250	\$(48,446)
Fines collected	\$ 35,250	\$23,750	\$ 11,400	\$ 2,700	\$ 7,359	\$ 3,050	\$ 83,509
Fines recorded as liens	\$ 3,700	\$ -	\$ -	\$ 48,450	\$ 8,050	\$ -	\$ 60,200
Number of liens recorded	1	0	1	9	1	0	12
Number of liens satisfied	1	1	3	5	0	0	10

Note: The Magistrate did not meet in March

Code Compliance - Key Points

Mitigation is reviewed by staff, the city attorney, and approved by the Special Magistrate during formal hearings.

Decisions are based on factors such as the severity and duration of the violation, and the owner's history of prior violations. Mitigation helps balance accountability with fairness and encourages voluntary compliance while preserving the City's ability to collect fines through liens and other means when necessary.

Fines collected are often less than originally invoiced due to the mitigation process, which allows property owners to request a reduction after a violation has been corrected.

Fines recorded as liens are not always immediately collected. Liens remain active until satisfied and are most commonly resolved at the time of property sale, title transfer, or refinancing.

Some outstanding fines shown in this report may be collected in future years, and the timing of lien recovery can vary significantly based on property activity.