



City of Marco Island

Meeting Date: June 15, 2026

To: City Council

From: Carol McDermott, Controller

Through: Dr. Casey Lucius, City Manager

Re: Finance Department Monthly Report

The following is an update of the Finance activities and projects for May 2026.

New Team Member

Marcia Saulo, CPA, CMGA, joined the team as Finance Director. Marcia has 18 years of experience in governmental and nonprofit financial management. She holds a Bachelor of Arts from The College of William & Mary, a Bachelor of Science in Accounting from the University of South Florida, an MBA from Drexel University, and a Master of Public Policy from Jacksonville University.

Prior to joining Marco Island, Marcia served as City Comptroller for the City of Jacksonville, where she was the chief accounting and financial reporting executive for a consolidated government with a \$1.4 billion General Fund. She directed preparation of the Annual Comprehensive Financial Report (ACFR), coordinated annual external audits, and ensured compliance with Governmental Accounting Standards Board (GASB) requirements.

FY27 Budget

The FY27 budget officially kicked off with a revenue workshop during which FY27 revenue projections and proposals to increase City fees were presented to Council.

FY25 Audit

The FY25 audit is winding down and the FY25 Annual Comprehensive Financial Report (ACFR) is scheduled to be filed with the GFOA by June 30.

The Audit Advisory Committee has scheduled a July 13 meeting with the Council during which CLA will provide the audit results.

Debt Refinancing

The team is assisting with the preparation of the Official Statement for the forthcoming refinance of the City's Utility System Refunding Revenue Bonds, Series 2016.

Utility Customer Service and Billing

Call Volume: 1,346 – The May volume is attributed to questions on the new meter installations, billing questions, and navigating the new website which provides real-time information on water usage.

Work Orders: 223 – The decrease in problem/complaint volume from the prior month is driven by the meter replacement program experiencing fewer issues accessing the meters. The increase in the water turn on and off activity is attributed to repeat delinquencies for customers who brought their bills current in January when the grace-period to enroll in the new payment portal ended but did not reenroll in autopay.

Rolling 13-month Trend of Utility Work Orders

Work Orders for Dept (UTILITY)	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	1/26	2/26	3/26	4/26	5/26
ADDITIONAL METER	10												
BACKFLOW REPAIR		2	7	4	8	1	10	14	11	9	10	7	11
CUSTOMER LEAK						1							
FINAL READ OWNER	78	115	67	52	72	47	45	77	49	77	100	104	57
HIGH WATER BILL	5	11	23	4	18	7	9	23	9	6	6	11	8
INTRNL MTR CHNGE OUT	2												1
LOW PRESSURE	1		1	1	1	3	1		2			1	3
METER BOX/LID REPLACEMENT								1		1			
METER DOWNSIZE							1	1			1		
NEW COMPANION METER									1				
NEW METER BOX													
NEW WATER METER	4	5	8	8	3		5	5	2	2	1	8	7
NO WATER							1	1			1		
OFF PER CUST REQUEST	15	1	4	1	3	1	1	2		1	2	12	8
PROBLEM/COMPLAINT	15	5	4	7		2	3	3	1	8	9	41	4
RC CHANGE OUT												1	
RED TAG NON-PAYMENT		1	1	7		5	1	3	3	3	2	2	
RELOCATE METER								2					
REMOVE METER	2		1										
REMOVE RECLAIM METER		1	1										
REPAIRS	1	1		2				1	1	2		4	1
RE-READ	1	1	1									1	
SERVICE LINE LEAK	7	7	3	1	3	4	4	2			3	6	5
SERVICE LINE REPAIR	3	1	9		2	7	1	5		1		6	2
SET UP TEMP METER		1	2			3	1		2			1	
SEWER BACKUP/ISSUE													
STUCK METER	12	9	8	3		5	11	4	22	3	6	7	
TEMP METER RETURNED			2	1	1	3	2	1				1	1
TURN WATER ON	14	12	13	23	23	36	18	28	208	178	26	34	48
TURN OFF	20	22	16	25	23	27	9	25	260	158	31	36	57
UNLOCK MTR/BCKFLW IN	4		7	1	6	5	5	4	4	4	3	3	5
UPSIZE METER	1	1			3				1		2		
WATER METER CHANGE OUT	37		5		1		1	3	7	1	2	6	5
WATER MAIN BREAK	1	1	1										
WT CHANGEOUT WITH BACKFLOW		1											
YELLOW TAG		2			1					1	2	0	0
TOTAL	233	200	184	140	168	157	129	205	583	455	208	291	223

Accounts Payable Activity

In May, 490 invoices for a total of \$4,794,529 were paid via 269 checks and 110 ACH transactions.

Rolling 13 Month Trend of Accounts Payable Activity (\$ in thousands)

	05/25	06/25	07/25	08/25	09/25	10/25	11/25	12/25	01/26	02/26	03/26	04/26	05/26
Amount Paid	\$ 3,136	\$ 2,800	\$ 3,616	\$ 2,056	\$ 4,460	\$ 5,084	\$ 3,573	\$ 3,065	\$ 2,818	\$ 2,721	\$ 3,058	\$ 2,826	\$ 4,795
Invoices Paid	508	505	424	506	691	397	531	549	449	412	571	489	490
Checks	210	222	190	201	234	180	220	261	164	231	320	176	269
ACH	46	49	46	59	62	48	59	51	52	78	122	95	110

- Over this 13-month period, the monthly amount paid averages \$3.2 million on 503 invoices.
- Year to date (October 2025 to May 2026), the City has paid \$27.9 million on 3,888 invoices.

Code Summary of Monthly Activity

Code Compliance:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	YTD 2026
Fines invoiced	\$ 98,210	\$ 90,430	\$ 52,409	\$ 17,250	\$ 82,250	\$ 22,250	\$ 116,400	\$ 175,300	\$ 654,499
Fines mitigated	(192,200)	(5,100)	(126,650)	(87,295)	-		(53,700)	(4,050)	(468,995)
Net fines invoiced	\$(93,990)	\$ 85,330	\$(74,241)	\$(70,045)	\$ 82,250	\$ 22,250	\$ 62,700	\$ 171,250	\$ 185,504
Fines collected	\$ 35,250	\$ 23,750	\$ 11,400	\$ 2,700	\$ 7,359	\$ 3,050	\$ 3,950	\$ 2,000	\$ 89,459
Collier County lien activity:									
Fines recorded as liens	\$ 3,700	\$ -	\$ -	\$ 48,450	\$ 8,050	\$ -	\$ 14,100	\$ 155,900	\$ 230,200
Number of liens recorded	1	0	1	9	1	0	1	3	16
Number of liens satisfied	1	1	3	5	0	0	3	0	13

Significant code activity in:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	YTD 2026
Fines invoiced									
Per diems invoiced	\$ 32,600	\$ 71,600	\$ 39,900	\$ 15,000	\$ 74,400	\$ 20,900	\$ 111,500	\$ 166,100	\$ 532,000
Fines mitigated									
Uooligan Marco Island Real Estate	\$(192,200)								\$ (192,200)
Per diem waivers			\$(123,600)	\$(65,200)			\$(38,400)		\$(227,200)

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 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 the lien recovery can vary significantly based on the property activity.