



City of Marco Island

Meeting Date: July 20, 2026

To: City Council

From: Marcia Saulo, 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 June 2026.

FY25 Audit

The FY25 audit is complete and the FY25 Annual Comprehensive Financial Report (ACFR) was filed on June 30. The FY25 ACFR is available on the City's website. The auditor, CLA, will meet with the Audit Advisory Committee and the Council in early July to review the audit results.

FY27 Budget

In June, a capital budget workshop was held during which the directors presented their department's proposed FY 27 capital budgets to the City Council. An operating budget workshop will be held with the City Council in July.

Utility Customer Service and Billing

Emily Iacobucci received the ***Caught in the Act*** award. She was recognized for outstanding customer service. Her dedication, knowledge, and willingness to work with customers was highlighted in a recent call from a resident in which he stated every interaction with Emily has been fantastic. She does a wonderful job, offers solutions to issues, and provides service that surpasses what he receives from other municipalities in which he owns property. In appreciation for her outstanding contribution to the City and its residents, Emily was recognized with a \$100 gift card. Congratulations and thank you Emily!



Emily Iacobucci and Marcia Saulo

Utility Customer Services

Call Volume: 1,544 – The June volume is up slightly versus prior month. The driver continues to be questions about the new meter installations and the impact on billing as well as navigating the new website which provides real-time information on water usage.

Work Orders: 194 - Activity is down from the prior month. This is attributed to a decrease in water turn on and turn off activity as customers brought their bills current and re-enrolled in autopay after experiencing a turn-off activity in May.

Rolling 13-month Trend of Utility Work Orders

Work Orders for Dept (UTILITY)	6/25	7/25	8/25	9/25	10/25	11/25	12/25	1/26	2/26	3/26	4/26	5/26	6/26
ADDITIONAL METER													
BACKFLOW REPAIR	2	7	4	8	1	10	14	11	9	10	7	11	7
CUSTOMER LEAK					1								1
FINAL READ OWNER	115	67	52	72	47	45	77	49	77	100	104	57	85
HIGH WATER BILL	11	23	4	18	7	9	23	9	6	6	11	8	12
INTRNL MTR CHNGE OUT												1	
LOW PRESSURE		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													1
NEW WATER METER	5	8	8	3		5	5	2	2	1	8	7	
NO WATER						1	1			1			
OFF PER CUST REQUEST	1	4	1	3	1	1	2		1	2	12	8	5
PROBLEM/COMPLAINT	5	4	7		2	3	3	1	8	9	41	4	7
RC CHANGE OUT											1		
RED TAG NON-PAYMENT	1	1	7		5	1	3	3	3	2	2		1
RELOCATE METER							2						
REMOVE METER		1											
REMOVE RECLAIM METER	1	1											
REPAIRS	1		2				1	1	2		4	1	
RE-READ	1	1									1		
SERVICE LINE LEAK	7	3	1	3	4	4	2			3	6	5	1
SERVICE LINE REPAIR	1	9		2	7	1	5		1		6	2	4
SET UP TEMP METER	1	2			3	1		2			1		1
SEWER BACKUP/ISSUE													
STUCK METER	9	8	3		5	11	4	22	3	6	7		
TEMP METER RETURNED		2	1	1	3	2	1				1	1	1
TURN WATER ON	12	13	23	23	36	18	28	208	178	26	34	48	33
TURN OFF	22	16	25	23	27	9	25	260	158	31	36	57	31
UNLOCK MTR/BACKFLOW IN		7	1	6	5	5	4	4	4	3	3	5	1
UPSIZE METER	1			3				1		2			2
WATER METER CHANGE OUT		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			
TOTAL	200	184	140	168	157	129	205	583	455	208	291	223	194

Accounts Payable Activity

In June, 488 invoices for a total of \$3,032,123 were paid via 193 checks and 59 ACH transactions.

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

	06/25	07/25	08/25	09/25	10/25	11/25	12/25	01/26	02/26	03/26	04/26	05/26	06/26
Amount Paid	\$ 2,800	\$ 3,616	\$ 2,056	\$ 4,460	\$ 5,084	\$ 3,573	\$ 3,065	\$ 2,818	\$ 2,721	\$ 3,058	\$ 2,826	\$ 4,795	\$ 3,032
Invoices Paid	505	424	506	691	397	531	549	449	412	571	489	490	488
Checks	222	190	201	234	180	220	261	164	231	320	176	269	193
ACH	49	46	59	62	48	59	51	52	78	122	95	110	59

- Over this 13-month period, the monthly amount paid averages \$3.4 million on 500 invoices.
- Year to date (October 2025 to May 2026), the City has paid \$30.9 million on 4,376 invoices.

Code Summary of Monthly Activity

Code Compliance:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD 2026
Fines invoiced	\$ 98,210	\$ 90,430	\$ 52,409	\$ 17,250	\$ 82,250	\$ 22,250	\$ 116,400	\$ 175,300	\$ 79,450	\$ 733,949
Fines mitigated	(192,200)	(5,100)	(126,650)	(87,295)	-		(53,700)	(7,450)	(8,200)	(480,595)
Net fines invoiced	\$ (93,990)	\$ 85,330	\$ (74,241)	\$ (70,045)	\$ 82,250	\$ 22,250	\$ 62,700	\$ 167,850	\$ 87,650	\$ 253,354
Fines collected	\$ 35,250	\$ 23,750	\$ 11,400	\$ 2,700	\$ 7,359	\$ 3,050	\$ 3,950	\$ 2,000	\$ 9,100	\$ 98,559
Collier County lien activity:										
Fines recorded as liens	\$ 3,700	\$ -	\$ -	\$ 48,450	\$ 8,050	\$ -	\$ 14,100	\$ 155,900	\$ 25,750	\$ 255,950
Number of liens recorded	1	0	1	9	1	0	1	3	2	18
Number of liens satisfied	1	1	3	5	0	0	3	0	1	14

Significant code activity in:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD 2026
Fines invoiced										
Per diems invoiced	\$ 32,600	\$ 71,600	\$ 39,900	\$ 15,000	\$ 74,400	\$ 20,900	\$ 111,500	\$ 166,100	\$ 71,000	\$ 603,000
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.