



City of Marco Island

Meeting Date: August 17, 2026
To: City Council
Through: Dr. Casey Lucius, City Manager
From: Marcia N. Saulo, CPA, Finance Director
Re: Finance Department Monthly Report for July 2026

FY25 Audit/ACFR

CLA reviewed the FY25 Audit with the Audit Advisory Committee on 7/1 and Council on 7/13.

FY26 Year End Close

The FY26 audit season was kicked off on 7/28 with CLA, the City Manager, the Procurement/Risk Manager and the Finance department. During that session, the FY25 audit findings were discussed along with the timeline and approach for the FY26 audit. Staff appreciated the opportunity to engage with CLA directly as a team.

Comprehensive schedule for closing FY26 is in development by Finance. Interim Audit Requests from CLA have been received and are due before month's end.

The Finance Director and CLA met with the Audit Advisory Committee Chair July 28th to establish the committee meeting schedule to ensure it aligns with key audit milestones, the delivery of the final audit results, and presentation of the FY26 financial statements to the City Council.

FY27 Budget

In July, an operating budget workshop was held with the City Council during which the City Manager and Directors presented and discussed the proposed FY 27 operating budgets. Two public hearings for the millage and budget adoption will be held in September.

Grants

Finance is coordinating with Fire Department and others to close out Public Assistance (FEMA) grants where possible.

The City's State and Local Fiscal Recovery Funds (SLFRF) program has been closed out on the US Treasury portal.

Accounts Payable Activity

In July, 478 invoices for a total of \$2,844,023 were paid via 228 checks and 45 ACH transactions.

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

	07/25	08/25	09/25	10/25	11/25	12/25	01/26	02/26	03/26	04/26	05/26	06/26	07/26
Amount Paid	\$ 3,616	\$ 2,056	\$ 4,460	\$ 5,084	\$ 3,573	\$ 3,065	\$ 2,818	\$ 2,721	\$ 3,058	\$ 2,826	\$ 4,795	\$ 3,032	\$ 2,844
Invoices Paid	424	506	691	397	531	549	449	412	571	489	490	488	478
Checks	190	201	234	180	220	261	164	231	320	176	269	193	228
ACH	46	59	62	48	59	51	52	78	122	95	110	59	45

- Over this 13-month period, the monthly amount paid averages \$3.4 million on 498 invoices.
- Fiscal year to date (October 2025 to July 2026), the City has paid \$33.8 million on 4,854 invoices.

Code Compliance Monthly Activity Summary

Code Compliance:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	YTD 2026
Fines invoiced	\$ 98,210	\$90,430	\$ 52,409	\$ 17,250	\$82,250	\$22,250	\$ 116,400	\$175,300	\$79,450	\$ 47,900	\$ 781,849
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	\$ 47,900	\$ 301,254
Fines collected	\$ 35,250	\$23,750	\$ 11,400	\$ 2,700	\$ 7,359	\$ 3,050	\$ 3,950	\$ 2,000	\$ 9,100	\$ 7,850	\$ 106,409
Collier County lien activity:											
Fines recorded as liens	\$ 3,700	\$ -	\$ -	\$ 48,450	\$ 8,050	\$ -	\$ 14,100	\$155,900	\$25,750	\$287,825	\$ 543,775
Number of liens recorded	1	0	1	9	1	0	1	3	2	11	29
Number of liens satisfied	1	1	3	5	0	0	3	0	1	1	15

Significant code activity in:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	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	\$ 46,900	\$ 649,900
Fines mitigated											
Uooligan Marco Island Real Estate	\$ (192,200)										\$ (192,200)
Per diem waivers			\$ (123,600)	\$ (65,200)			\$ (38,400)				\$ (227,200)

The City has begun placing liens on contractors. Most of the July activity includes liens placed on five contractors with the largest lien, \$234k for one contractor, Fetterhoff O'Neill Homebuilders, Inc.

Utility Customer Service and Billing

Call Volume: 1,275 – Volumes are reverting to normal levels versus the highs experienced in Q1 and Q2 2026 related to the new payment portal.

Work Orders: 179 - Activity is trending back to the levels before the new payment portal implementation and inception of the new water meter installations. Enrollment in the new payment portal is up, reducing delinquencies/water turn off activity, and the problems/complaints are decreasing as the new water meter installation program progresses.

Rolling 13-month Trend of Utility Work Orders

Work Orders for Dept (UTILITY)	7/25	8/25	9/25	10/25	11/25	12/25	1/26	2/26	3/26	4/26	5/26	6/26	7/26
BACKFLOW REPAIR	7	4	8	1	10	14	11	9	10	7	11	7	6
CUSTOMER LEAK				1								1	
FINAL READ OWNER	67	52	72	47	45	77	49	77	100	104	57	85	60
HIGH WATER BILL	23	4	18	7	9	23	9	6	6	11	8	12	5
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				1
NEW COMPANION METER							1						
NEW METER BOX												1	
NEW WATER METER	8	8	3		5	5	2	2	1	8	7		5
NO WATER					1	1			1				
OFF PER CUST REQUEST	4	1	3	1	1	2		1	2	12	8	5	8
PROBLEM/COMPLAINT	4	7		2	3	3	1	8	9	41	4	7	10
RC CHANGE OUT										1			
RED TAG NON-PAYMENT	1	7		5	1	3	3	3	2	2		1	2
RELOCATE METER						2							
REMOVE METER	1												
REMOVE RECLAIM METER	1												
REPAIRS		2				1	1	2		4	1		2
RE-READ	1									1			
SERVICE LINE LEAK	3	1	3	4	4	2			3	6	5	1	1
SERVICE LINE REPAIR	9		2	7	1	5		1		6	2	4	2
SET UP TEMP METER	2			3	1		2			1		1	1
STUCK METER	8	3		5	11	4	22	3	6	7			2
TEMP METER RETURNED	2	1	1	3	2	1				1	1	1	1
TURN WATER ON	13	23	23	36	18	28	208	178	26	34	48	33	30
TURN OFF	16	25	23	27	9	25	260	158	31	36	57	31	38
UNLOCK MTR/BCKFLW IN	7	1	6	5	5	4	4	4	3	3	5	1	1
UPSIZE METER			3				1		2			2	
WATER METER CHANGE OUT	5		1		1	3	7	1	2	6	5		2
WATER MAIN BREAK	1											1	2
YELLOW TAG			1					1	2				
TOTAL	184	140	168	157	129	205	583	455	208	291	223	194	179