

Attachment 3
Marin Municipal Water District
FY 2026/27 Budget to Actual Comparison
Preliminary Unaudited

Operating Fund	FY 2027	Actual as of	% of	Actual as of
Revenues and Expenditures	Budget	Sep 30, 2026	Budget	Sep 30, 2025
Revenues:				
Water Sales and Service Charge:				
Water Sales	\$ 122,577,741	\$ 38,180,574	31.1%	\$ 33,665,971
Service Charge	27,679,005	6,392,582	23.1%	5,995,102
Watershed Management Fee	6,242,992	1,780,183	28.5%	1,660,519
Total Water Sales and Service Charge	156,499,738	46,353,340	29.6%	41,321,592
Other Revenues:				
Rents and Royalties	2,440,070	461,602	18.9%	443,224
Grants	-	-	-	-
Permits and Fees	225,000	79,576	35.4%	89,461
Late Payments & Charges	110,000	102,201	92.9%	25,290
Interest	2,228,000	353,745	15.9%	275,593
Miscellaneous	225,000	73,617	32.7%	128,010
Total Other Revenues	5,228,070	1,070,741	20.5%	961,578
Total Operating Revenues	161,727,808	47,424,080	29.3%	42,283,170
Expenditures:				
Personnel services	65,839,334	14,487,431	22.0%	13,769,713
Materials and supplies	4,908,155	937,803	19.1%	926,692
Operations	14,464,713	2,054,276	14.2%	1,178,213
Water conservation rebate program	654,975	77,884	11.9%	100,844
Electrical power	6,720,000	2,447,457	36.4%	2,169,959
Water purchased	15,252,000	5,449,484	35.7%	4,986,694
Insurance, including claims	3,506,200	565,286	16.1%	1,113,775
General and administrative	6,640,940	896,186	13.5%	1,006,879
Debt service - interest and principal	9,394,707	2,348,677	25.0%	2,345,952
Overhead cost allocated to capital	(5,500,000)	(1,221,764)	22.2%	(1,063,044)
Total Operating Expenditures	121,881,023	28,042,720	23.0%	26,535,678
Transfer out to Capital Fund	38,513,470	11,996,194	31.1%	9,972,178
Transfer out to Reserves	3,500,000	875,000	25.0%	1,250,000
Net Operating Fund Increase/(Decrease)	\$ (2,166,685)	\$ 6,510,166		\$ 4,525,314

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Capital Fund

Revenues and Expenditures	FY 2027 Budget	Actual as of Sep 30, 2026	% of Budget	Actual as of Sep 30, 2025
Revenues:				
Capital Maintenance Fee	\$ 18,771,525	\$ 4,361,574	23.2%	\$ 4,082,801
Capital Connection Fee	100,000	341,841	341.8%	85,055
Capital Grants & Contribution	2,447,667	-	0.0%	-
Customer Reimbursement Project	500,000	194,067	38.8%	114,394
Interest Income	-	-	-	-
Total Capital Revenues	21,819,192	4,897,483	22.4%	4,282,250
Transfer-in from Operating Fund	38,513,470	11,996,194		9,972,178
Capital Expenditures:				
Capital Improvement Projects	111,206,125	4,545,617	4.1%	4,468,461
Capital Equipment Purchases	1,706,976	88,225	5.2%	74,431
Total Capital Expenditures	112,913,101	4,633,842	4.1%	4,542,892
Net Capital Fund Increase/(Decrease)	\$ (52,580,439)	\$ 12,259,835		\$ 9,711,537

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Fire Flow Fund

Revenues and Expenditures	FY 2027 Budget	Actual as of Sep 30, 2026	% of Budget	Actual as of Sep 30, 2025
Revenues:				
Fire Flow	4,500,000	67,917	1.5%	35,978
Interest Income	-	-		-
Total Revenues	4,500,000	67,917	1.5%	35,978
Expenditures:				
Capital Projects - Fire Flow	7,845,162	183,551	2.3%	2,962,354
Net Fire Flow Fund Increase/(Decrease)	\$ (3,345,162)	\$ (115,634)		\$ (2,926,376)