Three Sisters Irrigation District

Operating - Budget vs. Actual (Full-Year Budget)

Accrual Basis — Actual January through October 2026; Budget January through December 2026

	Jan - Oct 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
4100 · Water Del			
4101 · Current	162,973.56	200,000.00	-37,026.44
4102 · Prior	0.00	318,356.75	-318,356.75
Total 4100 · Water Del	**162,973.56**	**518,356.75**	**-355,383.19**
4200 · Account Fee			
4201 · Current	68,650.00	68,800.00	-150.00
Total 4200 · Account Fee	**68,650.00**	**68,800.00**	**-150.00**
4400 · Service Fee			
4410 · Escrow	1,500.00	1,000.00	500.00
4420 · Water Transfers	75.00	500.00	-425.00
4480 · Industrial	737.66	2,700.00	-1,962.34
Total 4400 · Service Fee	**2,312.66**	**4,200.00**	**-1,887.34**
4600 · Misc Operating Income	164.99		
4700 · Interest			
4730 · Late Fees	17,762.12	20,000.00	-2,237.88
Total 4700 · Interest	**17,762.12**	**20,000.00**	**-2,237.88**
4800 · Capital Chg			
4835 · Medical Insurance	40,445.88	39,322.04	1,123.84
Total 4800 · Capital Chg	**40,445.88**	**39,322.04**	**1,123.84**
Total Income	**292,309.21**	**650,678.79**	**-358,369.58**
Gross Profit	**292,309.21**	**650,678.79**	**-358,369.58**
Expense			
6100 · Water Delivery			
6110 · Supplies	6,945.33	5,007.96	1,937.37
6120 · Fuel & Oil	9,924.37	9,000.00	924.37
6135 · 2010 F150 Pickup	2,402.27	2,400.00	2.27
6136 · 2011 F250 Pickup	848.61	1,800.00	-951.39
6137 · 2019 F150 Pickup	498.98	1,200.00	-701.02
6140 · Equipment TSID	745.31	1,500.00	-754.69
6160 · 6160 TSID Wells	0.00	1,200.00	-1,200.00
6170 · 6170 Tires	776.44	2,000.00	-1,223.56
6180 · Operational Technology	5,099.99	10,008.00	-4,908.01
6190 · 6190 Communication	919.86	1,500.00	-580.14
6195 · One Call	0.00	120.00	-120.00
6210 · 6210 Electric	988.89	1,004.04	-15.15
6220 · Weed Abatement	0.00	1,000.00	-1,000.00
6290 · 6290 Misc	11.41		
Total 6100 · Water Delivery	**29,161.46**	**37,740.00**	**-8,578.54**
6300 · 6300 Office			
6310 · 6310 Supplies	1,109.62	2,000.04	-890.42
6320 · 6320 Phone	1,168.90	2,400.00	-1,231.10
6330 · 6330 Postage	352.48	1,500.00	-1,147.52
6340 · 6340 Copy Mach	2,619.30	3,000.00	-380.70
6342 · 6342 Mileage & Reimbursement	0.00	600.00	-600.00
6343 · 6343 Interest & Fees	0.00	120.00	-120.00
6350 · 6350 Cleaning & Trash Removal	1,666.58	1,740.00	-73.42

Three Sisters Irrigation District
Operating - Budget vs. Actual (Full-Year Budget)

Accrual Basis — Actual January through October 2026; Budget January through December 2026

	Jan - Oct 26	Budget	$ Over Budget
6360 · 6360 Computer & Software	8,610.50	6,000.00	2,610.50
6370 · GIS Consulting	1,620.00	6,000.00	-4,380.00
6380 · 6380 Electric	1,528.76	1,200.00	328.76
6390 · 6390 Misc	0.55		
Total 6300 · 6300 Office	**18,676.69**	**24,560.04**	**-5,883.35**
6400 · Admin			
6410 · 6410 Accounting	24,500.00	15,000.00	9,500.00
6420 · 6420 Legal	49,319.96	35,000.00	14,319.96
6430 · 6430 Bank Chg & Int	1,119.47	750.00	369.47
6470 · 6470 Director			
P-1	416.00	480.00	-64.00
P-2	416.00	480.00	-64.00
P-3	416.00	480.00	-64.00
Total 6470 · 6470 Director	**1,248.00**	**1,440.00**	**-192.00**
6480 · Mtngs-Elec	383.78	1,200.00	-816.22
6485 · Conference	2,009.67	3,500.04	-1,490.37
6490 · Member Due	0.00	9,000.00	-9,000.00
6499 · Misc	-21,719.45		
Total 6400 · Admin	**56,861.43**	**65,890.04**	**-9,028.61**
6421 · 6421 Permits & Fees	1,223.78	1,200.00	23.78
6500 · Insurance			
6510 A&E	5,159.00	5,159.00	0.00
6520 Liability	10,455.00	10,455.00	0.00
6530 Bonding	679.00	679.00	0.00
6540 Property	23,226.00	24,955.00	-1,729.00
6550 Directors & Officers	943.00	2,000.00	-1,057.00
6545 · Earthquake & Flood	3,821.00	3,721.00	100.00
6500 · Insurance - Other	-243.00		
Total 6500 · Insurance	**44,040.00**	**46,969.00**	**-2,929.00**
6600 · Payroll			
6610 Wages	162,818.86	255,000.00	-92,181.14
6620 Tax	18,326.88	19,500.00	-1,173.12
6630 Health Ins	31,249.98	39,322.05	-8,072.07
6640 Workers Comp. Ins.	7,294.28	9,000.00	-1,705.72
6660 Overtime	9,559.50	3,000.00	6,559.50
6623 · OR Unemployment Ins. Tax	4,239.94	3,000.00	1,239.94
Total 6600 · Payroll	**233,489.44**	**328,822.05**	**-95,332.61**
Total Expense	**383,452.80**	**505,181.13**	**-121,728.33**
Net Ordinary Income	**-91,143.59**	**145,497.66**	**-236,641.25**
Net Income	**-91,143.59**	**145,497.66**	**-236,641.25**