Lone Star Groundwater Conservation District — 2026 Budget

Income Statement (Cash Basis):		
Monies received for the month of March 2026	$	379,018.59
Expenses paid in the month of March 2026	$	(344,294.35)
Net Change of Cash Position for March 2026	**$**	**34,724.24**
Statement of Monthly Billing:		
March 31, 2026 - Billing for 2026	$	12,926.80
March 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
March 2026 Billing - Permit Submittals	$	15,300.00
March 2026 Billing - Overpumpage of Permit & Penalties	$	10.44
Total Monthly Billing:	**$**	**349,994.24**
Account Summary:		
Balance as of March 31, 2026 in Money Market	$	8,404,308.60
Balance as of March 31, 2026 in Operating Company	$	226,059.34
Balance as of March 31, 2026 in Tex Pool Account	$	55,363.96
Total Checking and Savings as of March 31, 2026:	**$**	**8,685,731.90**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 48,500	$ 71,500
Other Applications	$ 10,000	$ 1,500	$ 8,500
Amendments/Replacements	$ 15,000	$ 2,750	$ 12,250
Operating Permits	$ 70,000	$ 3,350	$ 66,650
Total Permit Application	**$ 215,000**	**$ 56,100**	**$ 158,900**
Additional Admin Fees			
Records Request	$ -	$ -	$ -
Early Conversion Credit Water Use Fee	$ -	$ -	$ -
Customer Returned Check Fee	$ 50	$ 76	$ (26.00)
Well/Meter Re-inspection Fees	$ 2,000	$ -	$ 2,000
Total Additional Admin	**$ 2,050**	**$ 76**	**$ 1,974**
Lone Star GCD Water Use Fees			
Export Water Use Fee	$ -	$ -	$ -
Ag Permits - 2026	$ 1,600	$ 470	$ 1,130
Historical Use - 2026	$ 820,000	$ 160,130	$ 659,870
Operating Permit - 2026	$ 2,765,000	$ 824,441	$ 1,940,559
AWS/Production Fees - 2026	$ 230,000	$ 53,203	$ 176,797
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 1,038,245**	**$ 2,778,355**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ -	$ 50,000
Penalty / Interest	$ 10,000	$ 45,132	$ (35,131.96)
Total Over Pumpage/Penalties	**$ 60,000**	**$ 45,132**	**$ 14,868**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income			
Interest Income	$ 5,000	$ 2,524	$ 2,476
Total Additional Admin	**$ 5,000**	**$ 2,524**	**$ 2,476**

TOTAL INCOME	**$ 4,098,650**	**$ 1,142,077**	

EXPENSES	**Budget**	**Actual**	**Difference**
Attorney Fees			
Legislative Consulting	150,000	31,500	$ 118,500
PIA Legal Work	10,000	214	$ 9,787
General Counsel Work	375,000	90,424	$ 284,576
Additional Legal Work	25,000	-	$ 25,000
Total Attorney Fees	**$ 560,000**	**$ 122,137**	**$ 437,863**
Audit Fees			
Audit Fees	12,350	-	$ 12,350
Total Audit Fees	**$ 12,350**	**$ -**	**$ 12,350**
Board Expense			
Board Recognition & Events	3,000	169	$ 2,831
Meeting/Conference	10,000	1,835	$ 8,165
Per Diem	63,000	12,500	$ 50,500
Payroll Tax Liability	5,500	956	$ 4,544
Board meeting Expense	6,000	988	$ 5,012
Total Board Expense	**$ 87,500**	**$ 16,449**	**$ 68,220**
Building Expense			
Board Room (Virtual meeting System)	14,700	-	$ 14,700
Building Maintenance	50,000	7,410	$ 42,590
Utilities/Housekeeping	41,800	12,406	$ 29,394
Total Building Expense	**$ 106,500**	**$ 19,816**	**$ 86,684**
Computer Support			
Website Modification	5,000	-	$ 5,000
Well Permitting Database Management	200,000	61,084	$ 138,916
Hosting/Internet/Backup	28,000	13,324	$ 14,676
Computer Repair & Support	30,000	10,244	$ 19,756
Software	10,000	3,625	$ 6,375
Total Computer Support	**$ 273,000**	**$ 88,277**	**$ 184,723**
Education/Public Awareness Coordination			
Scholarship/Sponsorship	55,000	8,500	$ 46,500
Strategic Communication	58,000	879	$ 57,121
Rainwater Harvesting Barrel Program	100,000	-	$ 100,000
Rainwater Collection Maintenance	750	-	$ 750
Abandoned Well Plugging Program	50,000	-	$ 50,000
Advertising/Public Notices	6,000	108	$ 5,892
ET Weather Station Network	2,500	120	$ 2,380
Communication/Public Awareness	20,000	228	$ 19,772
Conservation Products	8,000	-	$ 8,000
Total Education/Public Awareness	**$ 300,250**	**$ 9,836**	**$ 290,414**

EXPENSES	Budget	Actual	Difference
			-
Election Expense			
Election Expense	200,000		$ 200,000
Total Election Expense	**$ 200,000**	**$ -**	**$ 200,000**
			-
Technical Consultant Services			
Technical Consulting	150,000	62,840	$ 87,160
Permitting Consulting Services	280,000	55,240	$ 224,760
GMA 14 Planning	150,000	72,786	$ 77,214
Total Technical Consultant	**$ 580,000**	**$ 190,866**	**$ 389,134**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	-	$ 3,500
Vehicle Fuel Expense	8,500	1,373	$ 7,127
Vehicle/Mobile Lab Repair and Maintenance	5,000	3,076	$ 1,924
Vehicle - Capital Expense	45,000	44,993	$ 7
Total Field/Technical	**$ 77,000**	**$ 49,442**	**$ 27,558**
Insurance Expense			
Bonds	1,000	180	$ 820
Building Insurance	5,500	1,219	$ 4,281
Errors & Omissions	2,500	594	$ 1,906
Liability	2,000	321	$ 1,679
Vehicle Insurance	5,115	1,682	$ 3,433
Insurance Expense	**$ 16,115**	**$ 3,996**	**$ 12,119**
Litigation Expense			
Legal - DFC Appeal	50,000	-	$ 50,000
Engineering Consultant Services	-	-	$ -
Total Litigation Expense	**50,000**	**-**	**$ 50,000**
Membership Dues/Subscriptions & Misc			
Event Sponsorship	4,000	-	$ 4,000
Membership Dues/Subscriptions	20,000	9,544	$ 10,456
Miscellaneous	5,000	1,530	$ 3,470
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**11,074**	**$ 17,926**
Office Expense			
Employee Recognition & Events	3,000	1,086	$ 1,914
Equipment Lease - Copier	6,500	837	$ 5,663
Office Equipment	6,500	4,520	$ 1,980
Printing	7,000	1,130	$ 5,870
Supplies	9,000	2,282	$ 6,718
Total Office Expense	**32,000**	**9,855**	**$ 22,145**
Payroll Expense			
Salaries	1,200,000	304,585	$ 895,415
Payroll Tax Liability	91,800	22,176	$ 69,624
Retirement	72,000	13,465	$ 58,535
Medical/Life	150,000	16,112	$ 133,888

EXPENSES	Budget	Actual		Difference
SUI (Unemployment Tax)	2,500	2,194	$	306
Workman's Comp	2,500	520	$	1,980
Tuition Assistance	-		$	-
Payroll Service Fees	11,000	1,371	$	4,038
Total Payroll Expense	**1,529,800**	**360,423**	**$**	**1,163,786**
Postage Expense				
Postage Meter and Supplies	1,000	233	$	767
Postage/Shipping/Delivery Service	6,000	7,500	$	(1,500)
Total Postage Expense	**7,000**	**7,733**	**$**	**(733)**
Programs Expense				
Subsidence Study - Phase III	50,000	(3,965)	$	53,965
Additional Scientific Programs	200,000		$	200,000
Hydrogeological Modeling/Protection	1,000	100	$	900
USGS Joint Funding Agreement Expense				
USGS - Groundwater Level Data Collection	60,350	15,088	$	45,263
USGS - Continuous Water-Level Monitoring	11,856	2,964	$	8,892
Total Programs Expense	**323,206**	**14,187**	**$**	**309,019**
Rebate Water Use Fees				
Rebate Water Use Fees	35,000	8,003	$	26,997
Total Rebate Water Use	**35,000**	**8,003**	**$**	**26,997**
Travel/Education/Training				
Manager Expense	12,800	5,299	$	7,501
Non-Manager Expense	8,000	2,859	$	5,141
Manager Vehicle Allowance	7,200	2,100	$	5,100
Total Travel/Education/Training	**28,000**	**10,258**	**$**	**17,742**
Depreciation				
Depreciation	50,000	-	$	50,000
Total Depreciation Expenses	**50,000**	**-**	**$**	**50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 1,142,077**
TOTAL EXPENSES	**4,296,721**	**922,352**
NET INCOME	**(198,071)**	**219,725**

Lone Star Groundwater Conservation District
Balance Sheet
Accrual Basis — As of March 31, 2026

		Mar 31, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,404,308.60
First Bank (Operating)		226,059.34
TexPool		55,363.96
Total Checking/Savings		8,685,731.90
Accounts Receivable		
Accounts Receivable		520,072.11
Total Accounts Receivable		520,072.11
Other Current Assets		
Allow for Bad Debts		129.71
Prepaid Insurance		
TWCA premium	4,153.60	
Prepaid Dishonesty &Public Bond	1,411.48	
Total Prepaid Insurance		5,565.08
Total Other Current Assets		5,694.79
Total Current Assets		9,211,498.80
Fixed Assets		
Bldg & Land		
Conroe Park - Land	260,187.00	
Conroe Park - Building & Design	1,593,552.27	
Accumulated Depr - Bldg	-540,164.04	
Total Bldg & Land		1,313,575.23
Furniture & Equipment		
Furniture/Fixture/Equipment	422,020.89	
Accumulated Depreciation	-347,916.46	
Total Furniture & Equipment		74,104.43
Total Fixed Assets		1,387,679.66
TOTAL ASSETS		10,599,178.46
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		116,367.27
Total Accounts Payable		116,367.27
Other Current Liabilities		
Deposits Payable		54.00
Accrued Expenses		
Accured Expenses	67,171.53	
Accrued Expenses - Other	-67,171.53	
Total Accrued Expenses		0.00
Accrued Vacation Time		9,223.34
Deferred Revenue		-425,724.28

Lone Star Groundwater Conservation District
Balance Sheet
Accrual Basis — As of March 31, 2026

	Mar 31, 26	
Direct Deposit Liabilities		
AFLAC-EE portion	219.96	
Mission Sq-401(a) - ER portion	-2,479.66	
Humana-EE portion	-43.54	
BCBS-EE portion	14,569.70	
Direct Deposit Liabilities - Other	-13,186.26	
Total Direct Deposit Liabilities		-919.80
Payroll Liabilities		5,502.83
Total Other Current Liabilities		-411,863.91
Total Current Liabilities		-295,496.64
Total Liabilities		-295,496.64
Equity		
Invested in Capital Assets, net		1,518,850.65
Opening Bal Equity		-189.25
Retained Earnings		9,156,288.56
Net Income		219,725.14
Total Equity		10,894,675.10
TOTAL LIABILITIES & EQUITY		10,599,178.46

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
March 2026

	Mar 26	Budget	Jan - Mar 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	14,500.00	10,000.00	48,500.00	30,000.00	120,000.00
Other Applications	450.00	833.33	1,500.00	2,499.99	10,000.00
Amendments /Replacements	0.00	1,250.00	2,750.00	3,750.00	15,000.00
New Operating Permits	350.00	5,833.33	3,350.00	17,499.99	70,000.00
Total Application Fee	15,300.00	17,916.66	56,100.00	53,749.98	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	38.00	4.16	76.00	12.48	50.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	500.01	2,000.00
Total Additional Administration F...	38.00	170.83	76.00	512.49	2,050.00
Total Administrative Fee	15,338.00	18,087.49	56,176.00	54,262.47	217,050.00
Interest Income	856.88	416.67	2,524.33	1,250.01	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.66	211.50	199.98	800.00
Agricultural OP 2026	86.15	66.66	258.45	199.98	800.00
Total Agricultural Permits	137.95	133.32	469.95	399.96	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,161.88	68,333.33	160,130.28	204,999.99	820,000.00
Total Historic Use Fee	53,161.88	68,333.33	160,130.28	204,999.99	820,000.00
Operating Permit Fees					
Operating Permit 2026	263,611.52	230,416.66	824,205.38	691,249.98	2,765,000.00
Operating Permit 2025	0.00		106.02		
Operating Permit 2024	0.00		106.02		
Operaing Permit 2023	0.00		11.90		
Operating Permit 2022	0.00		11.90		
Total Operating Permit Fees	263,611.52	230,416.66	824,441.22	691,249.98	2,765,000.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
March 2026

	Mar 26	Budget	Jan - Mar 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.66	53,203.35	57,499.98	230,000.00
Total AWS Production fees	17,734.45	19,166.66	53,203.35	57,499.98	230,000.00
Over Pumpage Fee	0.00	4,166.66	0.00	12,499.98	50,000.00
Penalty/ Interest	10.44	833.33	45,131.96	2,499.99	10,000.00
Total Lone Star GCD Fees	334,656.24	323,049.96	1,083,376.76	969,149.88	3,876,600.00
Total Income	350,851.12	341,554.12	1,142,077.09	1,024,662.36	4,098,650.00
Gross Profit	350,851.12	341,554.12	1,142,077.09	1,024,662.36	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	2,100.00	1,800.00	7,200.00
Non-Manager Expense	1,754.00	666.66	2,859.39	1,999.98	8,000.00
Manager Expense	4,888.97	1,066.66	5,298.95	3,199.98	12,800.00
Total Travel/Education/Training	7,342.97	2,333.32	10,258.34	6,999.96	28,000.00
Event Sponsorship	0.00	333.33	0.00	999.99	4,000.00
Election Expense	0.00	16,666.66	0.00	49,999.98	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.66	0.00	12,499.98	50,000.00
Total Litigation	0.00	4,166.66	0.00	12,499.98	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Progr...	0.00	4,166.67	0.00	12,500.01	50,000.00
Rainwater Harvesting Barrel Pro	0.00	8,333.33	0.00	24,999.99	100,000.00
ET Weather Station Network	40.13	208.34	120.39	625.02	2,500.00
Advertising/Public Notices	0.00	500.00	108.00	1,500.00	6,000.00
Conservation Products	0.00	666.66	0.00	1,999.98	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	187.50	750.00
Strategic Communication	297.00	4,833.33	878.90	14,499.99	58,000.00
Scholarship/Sponsorship	5,000.00	4,583.34	8,500.00	13,750.02	55,000.00
Communication/Public Awareness	25.00	1,666.67	228.35	5,000.01	20,000.00
Total Education/Public Awareness	5,362.13	25,020.84	9,835.64	75,062.52	300,250.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
March 2026

	Mar 26	Budget	Jan - Mar 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	31,500.00	37,500.00	150,000.00
PIA Legal Work	0.00	833.34	213.50	2,500.02	10,000.00
General Counsel Work	29,603.17	31,250.00	90,423.97	93,750.00	375,000.00
Legal Work - Additional	0.00	2,083.34	0.00	6,250.02	25,000.00
Total Attorney Fees	40,103.17	46,666.68	122,137.47	140,000.04	560,000.00
Board Expense					
Board Recognition & Events	71.31	250.00	168.96	750.00	3,000.00
Meeting/Conference	1,072.03	833.33	1,835.45	2,499.99	10,000.00
Per Diem	5,500.00	5,250.00	12,500.00	15,750.00	63,000.00
Payroll Tax Liability - Board	420.76	458.34	956.27	1,375.02	5,500.00
Board Meeting Expense	125.00	500.00	988.42	1,500.00	6,000.00
Total Board Expense	7,189.10	7,291.67	16,449.10	21,875.01	87,500.00
Audit Fees	0.00	1,029.17	0.00	3,087.51	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	3,675.00	14,700.00
Building Maintenance	509.00	4,166.66	7,409.71	12,499.98	50,000.00
Utilities & Housekeeping	4,430.93	3,483.33	12,405.81	10,449.99	41,800.00
Total Building Expense	4,939.93	8,874.99	19,815.52	26,624.97	106,500.00
Computer Support					
Website Modification	0.00	416.67	0.00	1,250.01	5,000.00
Well Permitting Database Mgmt	22,920.88	16,666.66	61,084.22	49,999.98	200,000.00
Hosting/Internet/Backup	0.00	2,333.33	13,323.83	6,999.99	28,000.00
Repair & Support	2,861.85	2,500.00	10,244.07	7,500.00	30,000.00
Software	1,200.70	833.33	3,624.73	2,499.99	10,000.00
Total Computer Support	26,983.43	22,749.99	88,276.85	68,249.97	273,000.00
Technical Consultant Services					
Technical Consulting	19,042.50	12,500.00	62,839.98	37,500.00	150,000.00
Permitting Consulting Services	17,384.00	23,333.33	55,240.25	69,999.99	280,000.00
GMA 14 Planning	20,313.75	12,500.00	72,785.90	37,500.00	150,000.00
Total Technical Consultant Services	56,740.25	48,333.33	190,866.13	144,999.99	580,000.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
March 2026

	Mar 26	Budget	Jan - Mar 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	3,750.00	15,000.00
Field Supplies	0.00	291.67	0.00	875.01	3,500.00
Vehicle Fuel Expense	636.08	708.33	1,372.98	2,124.99	8,500.00
Vehicle/MobileLab Repair &Maint	2,035.98	416.67	3,076.12	1,250.00	5,000.00
Vehicle -Capital expense	(6.75)	3,750.00	44,993.25	11,250.00	45,000.00
Total Field/Technical Expense	2,665.31	6,416.67	49,442.35	19,250.00	77,000.00
Insurance					
Bonds	59.92	83.34	179.76	250.02	1,000.00
Building & Property Insurance	406.25	458.34	1,218.75	1,375.02	5,500.00
Errors and Omissions	197.92	208.34	593.76	625.02	2,500.00
Liability	106.91	166.66	320.75	499.98	2,000.00
Vehicle Insurance	560.83	426.25	1,682.49	1,278.75	5,115.00
Total Insurance	1,331.83	1,342.93	3,995.51	4,028.79	16,115.00
Memberships Dues/Subscriptions	4,640.00	1,666.67	9,544.00	5,000.01	20,000.00
Miscellaneous					
Miscellaneous Expense	619.92	416.67	1,530.17	1,250.01	5,000.00
Total Miscellaneous	619.92	416.67	1,530.17	1,250.01	5,000.00
Office Expenses					
Employee Recognition & Events	699.49	250.00	1,086.04	750.00	3,000.00
Equipment Lease - Copier	486.95	541.67	836.95	1,625.01	6,500.00
Office Equipment	1,794.99	541.67	4,519.52	1,625.01	6,500.00
Printing	668.62	583.33	1,130.46	1,749.99	7,000.00
Office Supplies	783.81	750.00	2,282.30	2,250.00	9,000.00
Total Office Expenses	4,433.86	2,666.67	9,855.27	8,000.01	32,000.00
Payroll Expenses					
Salaries	145,307.99	100,000.00	304,584.95	300,000.00	1,200,000.00
Payroll Tax Liability	10,502.34	7,650.00	22,176.23	22,950.00	91,800.00
Retirement	4,022.78	6,000.00	13,465.31	18,000.00	72,000.00
Dental/Vision/Life Insurance	7,577.83	12,500.00	16,111.78	37,500.00	150,000.00
SUI	1,403.70	208.33	2,193.80	624.99	2,500.00
Workman's Comp	173.28	208.33	519.83	624.99	2,500.00
Payroll Service Fees	455.00	916.66	1,371.05	2,749.98	11,000.00
Total Payroll Expenses	169,442.92	127,483.32	360,422.95	382,449.96	1,529,800.00

Lone Star Groundwater Conservation District
Statement of Revenues and Expenditures - Budget vs. Actual
March 2026

	Mar 26	Budget	Jan - Mar 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	232.61	83.33	232.61	249.99	1,000.00
Postage/Shipping/Delivery Ser	6,500.00	500.00	7,500.00	1,500.00	6,000.00
Total Postage Expense	6,732.61	583.33	7,732.61	1,749.99	7,000.00
Programs					
Subsidence Study - Phase III	(7,969.50)	4,166.67	(3,964.50)	12,500.01	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	50,000.01	200,000.00
Hydrogeological Modeling/Protec	100.00	83.33	100.00	249.99	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	0.00	5,029.16	15,087.50	15,087.48	60,350.00
USGS - Continuous Water Lev...	0.00	988.00	2,964.00	2,964.00	11,856.00
Total USGS Joint Funding Agree...	0.00	6,017.16	18,051.50	18,051.48	72,206.00
Total Programs	(7,869.50)	26,933.83	14,187.00	80,801.49	323,206.00
Rebate Water Use Fees	0.00	2,916.67	8,003.04	8,750.01	35,000.00
Depreciation	0.00	4,166.67	0.00	12,500.01	50,000.00
Total Expense	330,657.93	358,060.07	922,351.95	1,074,180.20	4,296,721.00
Net Ordinary Income	20,193.19	(16,505.95)	219,725.14	(49,517.84)	(198,071.00)
Net Income	**20,193.19**	**(16,505.95)**	**219,725.14**	**(49,517.84)**	**(198,071.00)**