Lone Star Groundwater Conservation District 2026 Budget

Income Statement (Cash Basis):		
Monies received for the month of April 2026	$	261,283.76
Expenses paid in the month of April 2026	$	(275,383.33)
Net Change of Cash Position for April 2026	**$**	**(14,099.57)**
Statement of Monthly Billing:		
April 30, 2026 - Billing for 2026	$	14,682.29
April 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
April 2026 Billing - Permit Submittals	$	22,450.00
April 2026 Billing - Overpumpage of Permit & Penalties	$	165,181.30
Total Monthly Billing:	**$**	**524,070.59**
Account Summary:		
Balance as of April 30, 2026 in Money Market	$	8,441,289.15
Balance as of April 30, 2026 in Operating Company	$	183,090.70
Balance as of April 30, 2026 in Tex Pool Account	$	55,530.47
Total Checking and Savings as of April 30, 2026:	**$**	**8,679,910.32**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 64,750	$ 55,250
Other Applications	$ 10,000	$ 5,400	$ 4,600
Amendments/Replacements	$ 15,000	$ 3,900	$ 11,100
Operating Permits	$ 70,000	$ 4,500	$ 65,500
Total Permit Application	**$ 215,000**	**$ 78,550**	**$ 136,450**
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	$ 608	$ 992
Historical Use - 2026	$ 820,000	$ 213,614	$ 606,386
Operating Permit - 2026	$ 2,765,000	$ 1,089,524	$ 1,675,476
AWS/Production Fees - 2026	$ 230,000	$ 70,938	$ 159,062
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 1,374,684**	**$ 2,441,916**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ -	$ 50,000
Penalty / Interest	$ 10,000	$ 210,213	$ (200,213.26)
Total Over Pumpage/Penalties	**$ 60,000**	**$ 210,213**	**$ (150,213.26)**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income			
Interest Income	$ 5,000	$ 3,388	$ 1,612
Total Additional Admin	**$ 5,000**	**$ 3,388**	**$ 1,612**
TOTAL INCOME	**$ 4,098,650**	**$ 1,666,911**	
EXPENSES	**Budget**	**Actual**	**Difference**
Attorney Fees			
Legislative Consulting	150,000	42,000	$ 108,000
PIA Legal Work	10,000	214	$ 9,787
General Counsel Work	375,000	123,266	$ 251,734
Additional Legal Work	25,000	-	$ 25,000
Total Attorney Fees	**$ 560,000**	**$ 165,480**	**$ 394,520**
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	2,346	$ 7,654
Per Diem	63,000	17,000	$ 46,000
Payroll Tax Liability	5,500	1,301	$ 4,199
Board meeting Expense	6,000	3,320	$ 2,680
Total Board Expense	**$ 87,500**	**$ 24,136**	**$ 60,533**
Building Expense			
Board Room (Virtual meeting System)	14,700	-	$ 14,700
Building Maintenance	50,000	9,393	$ 40,607
Utilities/Housekeeping	41,800	19,805	$ 21,995
Total Building Expense	**$ 106,500**	**$ 29,198**	**$ 77,302**
Computer Support			
Website Modification	5,000	1,640	$ 3,360
Well Permitting Database Management	200,000	61,084	$ 138,916
Hosting/Internet/Backup	28,000	14,584	$ 13,416
Computer Repair & Support	30,000	13,085	$ 16,915
Software	10,000	5,946	$ 4,054
Total Computer Support	**$ 273,000**	**$ 96,339**	**$ 176,661**
Education/Public Awareness Coordination			
Scholarship/Sponsorship	55,000	12,450	$ 42,550
Strategic Communication	58,000	1,712	$ 56,289
Rainwater Harvesting Barrel Program	100,000	19,259	$ 80,741
Rainwater Collection Maintenance	750	-	$ 750
Abandoned Well Plugging Program	50,000	-	$ 50,000
Advertising/Public Notices	6,000	166	$ 5,834
ET Weather Station Network	2,500	161	$ 2,339
Communication/Public Awareness	20,000	378	$ 19,622
Conservation Products	8,000	-	$ 8,000
Total Education/Public Awareness	**$ 300,250**	**$ 34,125**	**$ 266,125**

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	79,224	$ 70,776
Permitting Consulting Services	280,000	69,596	$ 210,404
GMA 14 Planning	150,000	124,238	$ 25,762
Total Technical Consultant	**$ 580,000**	**$ 273,058**	**$ 306,942**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	-	$ 3,500
Vehicle Fuel Expense	8,500	2,309	$ 6,191
Vehicle/Mobile Lab Repair and Maintenance	5,000	3,493	$ 1,507
Vehicle - Capital Expense	45,000	44,993	$ 7
Total Field/Technical	**$ 77,000**	**$ 50,795**	**$ 26,205**
Insurance Expense			
Bonds	1,000	240	$ 760
Building Insurance	5,500	1,625	$ 3,875
Errors & Omissions	2,500	792	$ 1,708
Liability	2,000	428	$ 1,572
Vehicle Insurance	5,115	2,243	$ 2,872
Insurance Expense	**$ 16,115**	**$ 5,327**	**$ 10,788**
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	11,204	$ 8,796
Miscellaneous	5,000	1,909	$ 3,091
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**13,113**	**$ 15,887**
Office Expense			
Employee Recognition & Events	3,000	1,143	$ 1,857
Equipment Lease - Copier	6,500	1,022	$ 5,478
Office Equipment	6,500	4,520	$ 1,980
Printing	7,000	1,940	$ 5,060
Supplies	9,000	2,681	$ 6,319
Total Office Expense	**32,000**	**11,305**	**$ 20,695**
Payroll Expense			
Salaries	1,200,000	388,026	$ 811,974
Payroll Tax Liability	91,800	28,405	$ 63,395
Retirement	72,000	18,514	$ 53,486
Medical/Life	150,000	21,751	$ 128,249

EXPENSES	Budget	Actual	Difference
SUI (Unemployment Tax)	2,500	2,566	$ (66)
Workman's Comp	2,500	693	$ 1,807
Tuition Assistance	-		$ -
Payroll Service Fees	11,000	1,832	$ 4,038
Total Payroll Expense	**1,529,800**	**461,787**	**$ 1,062,883**
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	30,175	$ 30,175
USGS - Continuous Water-Level Monitoring	11,856	5,928	$ 5,928
Total Programs Expense	**323,206**	**32,239**	**$ 290,968**
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	6,894	$ 5,906
Non-Manager Expense	8,000	3,555	$ 4,445
Manager Vehicle Allowance	7,200	2,800	$ 4,400
Total Travel/Education/Training	**28,000**	**13,249**	**$ 14,751**
Depreciation			
Depreciation	50,000	-	$ 50,000
Total Depreciation Expenses	**50,000**	**-**	**$ 50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 1,666,911**
TOTAL EXPENSES	**4,296,721**	**1,225,886**
NET INCOME	**(198,071)**	**441,025**

Lone Star Groundwater Conservation District
Balance Sheet
As of April 30, 2026

Accrual Basis

		Apr 30, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,441,289.15
First Bank (Operating)		183,090.70
TexPool		55,530.47
Total Checking/Savings		8,679,910.32
Accounts Receivable		
Accounts Receivable		461,047.80
Total Accounts Receivable		461,047.80
Other Current Assets		
Allow for Bad Debts		129.71
Prepaid Insurance		
TWCA premium	2,708.41	
Prepaid Dishonesty &Public Bond	1,351.56	
Total Prepaid Insurance		4,059.97
Total Other Current Assets		4,189.68
Total Current Assets		9,145,147.80
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		10,532,827.46
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		149,560.01
Total Accounts Payable		149,560.01
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		-747,481.27

Lone Star Groundwater Conservation District
Balance Sheet
Accrual Basis — As of April 30, 2026

	Apr 30, 26	
Direct Deposit Liabilities		
AFLAC-EE portion	219.96	
Mission Sq-401(a) - ER portion	-2,479.66	
Humana-EE portion	210.64	
BCBS-EE portion	16,545.64	
Direct Deposit Liabilities - Other	-14,548.44	
Total Direct Deposit Liabilities		-51.86
Payroll Liabilities		5,502.83
Total Other Current Liabilities		-732,752.96
Total Current Liabilities		-583,192.95
Total Liabilities		-583,192.95
Equity		
Invested in Capital Assets, net		1,518,850.65
Opening Bal Equity		-189.25
Retained Earnings		9,156,334.41
Net Income		441,024.60
Total Equity		11,116,020.41
TOTAL LIABILITIES & EQUITY		10,532,827.46

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

	Apr 26	Budget	Jan - Apr 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	16,250.00	10,000.00	64,750.00	40,000.00	120,000.00
Other Applications	3,900.00	833.33	5,400.00	3,333.32	10,000.00
Amendments /Replacements	1,150.00	1,250.00	3,900.00	5,000.00	15,000.00
New Operating Permits	1,150.00	5,833.33	4,500.00	23,333.32	70,000.00
Total Application Fee	22,450.00	17,916.66	78,550.00	71,666.64	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	0.00	4.16	76.00	16.64	50.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	666.68	2,000.00
Total Additional Administration Fees	0.00	170.83	76.00	683.32	2,050.00
Total Administrative Fee	22,450.00	18,087.49	78,626.00	72,349.96	217,050.00
Interest Income	863.30	416.67	3,387.63	1,666.68	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.66	263.30	266.64	800.00
Agricultural OP 2026	86.15	66.66	344.60	266.64	800.00
Total Agricultural Permits	137.95	133.32	607.90	533.28	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,484.20	68,333.33	213,614.48	273,333.32	820,000.00
Total Historic Use Fee	53,484.20	68,333.33	213,614.48	273,333.32	820,000.00
Operating Permit Fees					
Operating Permit 2026	265,082.69	230,416.66	1,089,288.07	921,666.64	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	265,082.69	230,416.66	1,089,523.91	921,666.64	2,765,000.00

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

	Apr 26	Budget	Jan - Apr 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.66	70,937.80	76,666.64	230,000.00
Total AWS Production fees	17,734.45	19,166.66	70,937.80	76,666.64	230,000.00
Over Pumpage Fee	0.00	4,166.66	0.00	16,666.64	50,000.00
Penalty/ Interest	165,181.30	833.33	210,213.26	3,333.32	10,000.00
Total Lone Star GCD Fees	501,620.59	323,049.96	1,584,897.35	1,292,199.84	3,876,600.00
Total Income	524,933.89	341,554.12	1,666,910.98	1,366,216.48	4,098,650.00
Gross Profit	524,933.89	341,554.12	1,666,910.98	1,366,216.48	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	2,800.00	2,400.00	7,200.00
Non-Manager Expense	695.75	666.66	3,555.14	2,666.64	8,000.00
Manager Expense	1,595.07	1,066.66	6,894.02	4,266.64	12,800.00
Total Travel/Education/Training	2,990.82	2,333.32	13,249.16	9,333.28	28,000.00
Event Sponsorship	0.00	333.33	0.00	1,333.32	4,000.00
Election Expense	0.00	16,666.66	0.00	66,666.64	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.66	0.00	16,666.64	50,000.00
Total Litigation	0.00	4,166.66	0.00	16,666.64	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Program	0.00	4,166.67	0.00	16,666.68	50,000.00
Rainwater Harvesting Barrel Pro	19,259.49	8,333.33	19,259.49	33,333.32	100,000.00
ET Weather Station Network	40.13	208.34	160.52	833.36	2,500.00
Advertising/Public Notices	58.00	500.00	166.00	2,000.00	6,000.00
Conservation Products	0.00	666.66	0.00	2,666.64	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	250.00	750.00
Strategic Communication	832.60	4,833.33	1,711.50	19,333.32	58,000.00
Scholarship/Sponsorship	3,950.00	4,583.34	12,450.00	18,333.36	55,000.00
Communication/Public Awareness					
Communication/Public Awareness	149.35	1,666.67	377.70	6,666.68	20,000.00
Total Communication/Public Aware...	149.35	1,666.67	377.70	6,666.68	20,000.00
Total Education/Public Awareness	24,289.57	25,020.84	34,125.21	100,083.36	300,250.00

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

	Apr 26	Budget	Jan - Apr 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	42,000.00	50,000.00	150,000.00
PIA Legal Work	0.00	833.34	213.50	3,333.36	10,000.00
General Counsel Work	32,842.40	31,250.00	123,266.37	125,000.00	375,000.00
Legal Work - Additional	0.00	2,083.34	0.00	8,333.36	25,000.00
Total Attorney Fees	43,342.40	46,666.68	165,479.87	186,666.72	560,000.00
Board Expense					
Board Recognition & Events	0.00	250.00	168.96	1,000.00	3,000.00
Meeting/Conference	510.63	833.33	2,346.08	3,333.32	10,000.00
Per Diem	4,500.00	5,250.00	17,000.00	21,000.00	63,000.00
Payroll Tax Liability - Board	344.24	458.34	1,300.51	1,833.36	5,500.00
Board Meeting Expense	2,331.59	500.00	3,320.01	2,000.00	6,000.00
Total Board Expense	7,686.46	7,291.67	24,135.56	29,166.68	87,500.00
Audit Fees	0.00	1,029.17	0.00	4,116.68	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	4,900.00	14,700.00
Building Maintenance	1,983.51	4,166.66	9,393.22	16,666.64	50,000.00
Utilities & Housekeeping	7,399.37	3,483.33	19,805.18	13,933.32	41,800.00
Total Building Expense	9,382.88	8,874.99	29,198.40	35,499.96	106,500.00
Computer Support					
Website Modification	1,640.00	416.67	1,640.00	1,666.68	5,000.00
Well Permitting Database Mgmt	0.00	16,666.66	61,084.22	66,666.64	200,000.00
Hosting/Internet/Backup	1,260.00	2,333.33	14,583.83	9,333.32	28,000.00
Repair & Support	2,841.12	2,500.00	13,085.19	10,000.00	30,000.00
Software	2,320.92	833.33	5,945.65	3,333.32	10,000.00
Total Computer Support	8,062.04	22,749.99	96,338.89	90,999.96	273,000.00
Technical Consultant Services					
Technical Consulting	16,383.75	12,500.00	79,223.73	50,000.00	150,000.00
Permitting Consulting Services	14,355.50	23,333.33	69,595.75	93,333.32	280,000.00
GMA 14 Planning	51,452.13	12,500.00	124,238.03	50,000.00	150,000.00
Total Technical Consultant Services	82,191.38	48,333.33	273,057.51	193,333.32	580,000.00

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

	Apr 26	Budget	Jan - Apr 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	5,000.00	15,000.00
Field Supplies	0.00	291.67	0.00	1,166.68	3,500.00
Vehicle Fuel Expense	936.16	708.33	2,309.14	2,833.32	8,500.00
Vehicle/MobileLab Repair &Maint	416.92	416.67	3,493.04	1,666.67	5,000.00
Vehicle -Capital expense	0.00	3,750.00	44,993.25	15,000.00	45,000.00
Total Field/Technical Expense	1,353.08	6,416.67	50,795.43	25,666.67	77,000.00
Insurance					
Bonds	59.92	83.34	239.68	333.36	1,000.00
Building & Property Insurance	406.25	458.34	1,625.00	1,833.36	5,500.00
Errors and Omissions	197.92	208.34	791.68	833.36	2,500.00
Liability	106.91	166.66	427.66	666.64	2,000.00
Vehicle Insurance	560.83	426.25	2,243.32	1,705.00	5,115.00
Total Insurance	1,331.83	1,342.93	5,327.34	5,371.72	16,115.00
Memberships Dues/Subscriptions	1,660.00	1,666.67	11,204.00	6,666.68	20,000.00
Miscellaneous					
Miscellaneous Expense	379.10	416.67	1,909.27	1,666.68	5,000.00
Total Miscellaneous	379.10	416.67	1,909.27	1,666.68	5,000.00
Office Expenses					
Employee Recognition & Events	56.99	250.00	1,143.03	1,000.00	3,000.00
Equipment Lease - Copier	185.00	541.67	1,021.95	2,166.68	6,500.00
Office Equipment	0.00	541.67	4,519.52	2,166.68	6,500.00
Printing	809.41	583.33	1,939.87	2,333.32	7,000.00
Office Supplies	398.23	750.00	2,680.53	3,000.00	9,000.00
Total Office Expenses	1,449.63	2,666.67	11,304.90	10,666.68	32,000.00
Payroll Expenses					
Salaries	83,441.03	100,000.00	388,025.98	400,000.00	1,200,000.00
Payroll Tax Liability	6,228.77	7,650.00	28,405.00	30,600.00	91,800.00
Retirement	5,048.45	6,000.00	18,513.76	24,000.00	72,000.00
Dental/Vision/Life Insurance	5,639.33	12,500.00	21,751.11	50,000.00	150,000.00
SUI	371.88	208.33	2,565.68	833.32	2,500.00
Workman's Comp	173.28	208.33	693.11	833.32	2,500.00
Payroll Service Fees	461.00	916.66	1,832.05	3,666.64	11,000.00
Total Payroll Expenses	101,363.74	127,483.32	461,786.69	509,933.28	1,529,800.00

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

	Apr 26	Budget	Jan - Apr 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	0.00	83.33	232.61	333.32	1,000.00
Postage/Shipping/Delivery Ser	0.00	500.00	7,500.00	2,000.00	6,000.00
Total Postage Expense	0.00	583.33	7,732.61	2,333.32	7,000.00
Programs					
Subsidence Study - Phase III	0.00	4,166.67	(3,964.50)	16,666.68	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	66,666.68	200,000.00
Hydrogeological Modeling/Protec	0.00	83.33	100.00	333.32	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	15,087.50	5,029.16	30,175.00	20,116.64	60,350.00
USGS - Continuous Water Level M	2,964.00	988.00	5,928.00	3,952.00	11,856.00
Total USGS Joint Funding Agreement	18,051.50	6,017.16	36,103.00	24,068.64	72,206.00
Total Programs	18,051.50	26,933.83	32,238.50	107,735.32	323,206.00
Rebate Water Use Fees	0.00	2,916.67	8,003.04	11,666.68	35,000.00
Depreciation	0.00	4,166.67	0.00	16,666.68	50,000.00
Total Expense	303,534.43	358,060.07	1,225,886.38	1,432,240.27	4,296,721.00
Net Ordinary Income	221,399.46	(16,505.95)	441,024.60	(66,023.79)	(198,071.00)
Net Income	**221,399.46**	**(16,505.95)**	**441,024.60**	**(66,023.79)**	**(198,071.00)**