Lone Star Groundwater Conservation District 2026 Budget

Income Statement (Cash Basis):		
Monies received for the month of June 2026	$	698,946.78
Expenses paid in the month of June 2026	$	(248,928.93)
Net Change of Cash Position for June 2026	**$**	**450,017.85**
Statement of Monthly Billing:		
June 30, 2026 - Billing for 2026	$	7,788.78
June 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
June 2026 Billing - Permit Submittals	$	27,850.00
June 2026 Billing - Overpumpage of Permit & Penalties	$	264,654.91
Total Monthly Billing:	**$**	**622,050.69**
Account Summary:		
Balance as of June 30, 2026 in Money Market	$	8,583,561.04
Balance as of June 30, 2026 in Operating Company	$	249,648.19
Balance as of June 30, 2026 in Tex Pool Account	$	55,868.34
Total Checking and Savings as of June 30, 2026:	**$**	**8,889,077.57**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 111,000	$ 9,000
Other Applications	$ 10,000	$ 15,350	$ (5,350.00)
Amendments/Replacements	$ 15,000	$ 10,100	$ 4,900
Operating Permits	$ 70,000	$ 15,850	$ 54,150
Total Permit Application	**$ 215,000**	**$ 152,300**	**$ 62,700**
Additional Admin Fees			
Records Request	$ -	$ -	$ -
Early Conversion Credit Water Use Fee	$ -	$ (17,300)	$ 17,300
Customer Returned Check Fee	$ 50	$ 216	$ (166.00)
Well/Meter Re-inspection Fees	$ 2,000	$ -	$ 2,000
Total Additional Admin	**$ 2,050**	**$ (17,084)**	**$ 19,134**
Lone Star GCD Water Use Fees			
Export Water Use Fee	$ -	$ -	$ -
Ag Permits - 2026	$ 1,600	$ 884	$ 716
Historical Use - 2026	$ 820,000	$ 320,261	$ 499,739
Operating Permit - 2026	$ 2,765,000	$ 1,637,352	$ 1,127,648
AWS/Production Fees - 2026	$ 230,000	$ 106,407	$ 123,593
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 2,064,903**	**$ 1,751,697**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ 264,144	$ (214,143.59)
Penalty / Interest	$ 10,000	$ 200,857	$ (190,856.94)
Total Over Pumpage/Penalties	**$ 60,000**	**$ 465,001**	**$ (405,000.53)**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income			
Interest Income	$ 5,000	$ 5,131	$ (130.66)
Total Additional Admin	**$ 5,000**	**$ 5,131**	**$ (130.66)**
TOTAL INCOME	**$ 4,098,650**	**$ 2,670,250**	
EXPENSES	**Budget**	**Actual**	**Difference**
Attorney Fees			
Legislative Consulting	150,000	63,000	$ 87,000
PIA Legal Work	10,000	1,521	$ 8,479
General Counsel Work	375,000	183,513	$ 191,487
Additional Legal Work	25,000	-	$ 25,000
Total Attorney Fees	**$ 560,000**	**$ 248,034**	**$ 311,966**
Audit Fees			
Audit Fees	12,350	-	$ 12,350
Total Audit Fees	**$ 12,350**	**$ -**	**$ 12,350**
Board Expense			
Board Recognition & Events	3,000	236	$ 2,764
Meeting/Conference	10,000	3,687	$ 6,313
Per Diem	63,000	23,500	$ 39,500
Payroll Tax Liability	5,500	1,807	$ 3,693
Board meeting Expense	6,000	4,095	$ 1,905
Total Board Expense	**$ 87,500**	**$ 33,326**	**$ 51,411**
Building Expense			
Board Room (Virtual meeting System)	14,700	-	$ 14,700
Building Maintenance	50,000	17,859	$ 32,141
Utilities/Housekeeping	41,800	30,549	$ 11,251
Total Building Expense	**$ 106,500**	**$ 48,408**	**$ 58,092**
Computer Support			
Website Modification	5,000	1,640	$ 3,360
Well Permitting Database Management	200,000	106,270	$ 93,730
Hosting/Internet/Backup	28,000	15,844	$ 12,156
Computer Repair & Support	30,000	18,961	$ 11,039
Software	10,000	6,711	$ 3,289
Total Computer Support	**$ 273,000**	**$ 149,425**	**$ 123,575**
Education/Public Awareness Coordination			
Scholarship/Sponsorship	55,000	12,512	$ 42,488
Strategic Communication	58,000	2,137	$ 55,864
Rainwater Harvesting Barrel Program	100,000	29,779	$ 70,221
Rainwater Collection Maintenance	750	-	$ 750
Abandoned Well Plugging Program	50,000	-	$ 50,000
Advertising/Public Notices	6,000	224	$ 5,776
ET Weather Station Network	2,500	261	$ 2,239
Communication/Public Awareness	20,000	378	$ 19,622
Conservation Products	8,000	-	$ 8,000
Total Education/Public Awareness	**$ 300,250**	**$ 45,291**	**$ 254,959**

EXPENSES	Budget	Actual	Difference
			-
Election Expense			
Election Expense	200,000	1,996	$ 198,005
Total Election Expense	**$ 200,000**	**$ 1,996**	**$ 198,005**
			-
Technical Consultant Services			
Technical Consulting	150,000	114,846	$ 35,154
Permitting Consulting Services	280,000	111,286	$ 168,714
GMA 14 Planning	150,000	160,223	$ (10,223)
Total Technical Consultant	**$ 580,000**	**$ 386,355**	**$ 193,645**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	1,261	$ 2,239
Vehicle Fuel Expense	8,500	3,646	$ 4,854
Vehicle/Mobile Lab Repair and Maintenance	5,000	2,335	$ 2,665
Vehicle - Capital Expense	45,000	44,993	$ 7
Total Field/Technical	**$ 77,000**	**$ 52,235**	**$ 24,765**
Insurance Expense			
Bonds	1,000	360	$ 640
Building Insurance	5,500	2,438	$ 3,063
Errors & Omissions	2,500	1,188	$ 1,312
Liability	2,000	641	$ 1,359
Vehicle Insurance	5,115	3,373	$ 1,743
Insurance Expense	**$ 16,115**	**$ 7,999**	**$ 8,116**
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	11,903	$ 8,097
Miscellaneous	5,000	2,238	$ 2,762
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**14,141**	**$ 14,859**
Office Expense			
Employee Recognition & Events	3,000	1,485	$ 1,515
Equipment Lease - Copier	6,500	1,392	$ 5,108
Office Equipment	6,500	4,520	$ 1,980
Printing	7,000	2,970	$ 4,030
Supplies	9,000	4,945	$ 4,055
Total Office Expense	**32,000**	**15,312**	**$ 16,688**
Payroll Expense			
Salaries	1,200,000	564,744	$ 635,256
Payroll Tax Liability	91,800	40,933	$ 50,867
Retirement	72,000	29,549	$ 42,451
Medical/Life	150,000	41,356	$ 108,644

EXPENSES	Budget	Actual	Difference
SUI (Unemployment Tax)	2,500	2,854	$ (354)
Workman's Comp	2,500	1,040	$ 1,460
Tuition Assistance	-		$ -
Payroll Service Fees	11,000	2,768	$ 4,038
Total Payroll Expense	**1,529,800**	**683,243**	**$ 842,363**
Postage Expense			
Postage Meter and Supplies	1,000	415	$ 585
Postage/Shipping/Delivery Service	6,000	7,500	$ (1,500)
Total Postage Expense	**7,000**	**7,915**	**$ (915)**
Programs Expense			
Subsidence Study - Phase III	50,000	(2,952)	$ 52,952
Additional Scientific Programs	200,000		$ 200,000
Hydrogeological Modeling/Protection	1,000	300	$ 700
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**	**33,451**	**$ 289,755**
Rebate Water Use Fees			
Rebate Water Use Fees	35,000	89,803	$ (54,803)
Total Rebate Water Use	**35,000**	**89,803**	**$ (54,803)**
Travel/Education/Training			
Manager Expense	12,800	8,788	$ 4,012
Non-Manager Expense	8,000	5,087	$ 2,913
Manager Vehicle Allowance	7,200	4,200	$ 3,000
Total Travel/Education/Training	**28,000**	**18,074**	**$ 9,926**
Depreciation			
Depreciation	50,000	-	$ 50,000
Total Depreciation Expenses	**50,000**	**-**	**$ 50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 2,670,250**
TOTAL EXPENSES	**4,296,721**	**1,835,007**
NET INCOME	**(198,071)**	**835,243**

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

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,583,561.04
First Bank (Operating)		249,648.19
TexPool		55,868.34
Total Checking/Savings		8,889,077.57
Accounts Receivable		
Accounts Receivable		475,820.61
Total Accounts Receivable		475,820.61
Other Current Assets		
Allow for Bad Debts		129.71
Prepaid Insurance		
TWCA premium	-181.99	
Prepaid Dishonesty &Public Bond	1,511.72	
Total Prepaid Insurance		1,329.73
Total Other Current Assets		1,459.44
Total Current Assets		9,366,357.62
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		**10,754,037.28**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		77,195.45
Total Accounts Payable		77,195.45
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		-847,405.96
Direct Deposit Liabilities		
AFLAC-EE portion	45.60	
Mission Sq-401(a) - ER portion	-2,479.66	
Humana-EE portion	210.64	
BCBS-EE portion	20,497.52	
Direct Deposit Liabilities - Other	-18,500.32	
Total Direct Deposit Liabilities		-226.22
Payroll Liabilities		5,502.83

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

	Jun 30, 26
Total Other Current Liabilities	-832,852.01
Total Current Liabilities	-755,656.56
Total Liabilities	-755,656.56
Equity	
Invested in Capital Assets, net	1,518,850.65
Opening Bal Equity	-189.25
Retained Earnings	9,155,789.41
Net Income	835,243.03
Total Equity	11,509,693.84
TOTAL LIABILITIES & EQUITY	10,754,037.28

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

	Jun 26	Budget	Jan - Jun 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	22,750.00	10,000.00	111,000.00	60,000.00	120,000.00
Other Applications	1,150.00	833.33	15,350.00	4,999.98	10,000.00
Amendments /Replacements	3,050.00	1,250.00	10,100.00	7,500.00	15,000.00
New Operating Permits	900.00	5,833.33	15,850.00	34,999.98	70,000.00
Total Application Fee	27,850.00	17,916.66	152,300.00	107,499.96	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	114.00	4.17	216.00	24.98	50.00
Early Conversion Credits Water	(17,299.88)	0.00	(17,299.88)	0.00	0.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	1,000.02	2,000.00
Total Additional Administration Fees	(17,185.88)	170.84	(17,083.88)	1,025.00	2,050.00
Total Administrative Fee	10,664.12	18,087.50	135,216.12	108,524.96	217,050.00
Interest Income	859.86	416.67	5,130.66	2,500.02	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.67	366.90	399.98	800.00
Agricultural OP 2026	86.15	66.67	516.90	399.98	800.00
Total Agricultural Permits	137.95	133.34	883.80	799.96	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,161.88	68,333.33	320,260.56	409,999.98	820,000.00
Total Historic Use Fee	53,161.88	68,333.33	320,260.56	409,999.98	820,000.00
Operating Permit Fees					
Operating Permit 2026	275,697.38	230,416.67	1,637,115.90	1,382,499.98	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	275,697.38	230,416.67	1,637,351.74	1,382,499.98	2,765,000.00

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

	Jun 26	Budget	Jan - Jun 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.67	106,406.70	114,999.98	230,000.00
Total AWS Production fees	17,734.45	19,166.67	106,406.70	114,999.98	230,000.00
Over Pumpage Fee	264,143.59	4,166.67	264,143.59	24,999.98	50,000.00
Penalty/ Interest	511.32	833.33	200,856.94	4,999.98	10,000.00
Total Lone Star GCD Fees	611,386.57	323,050.01	2,529,903.33	1,938,299.86	3,876,600.00
Total Income	622,910.55	341,554.18	2,670,250.11	2,049,324.84	4,098,650.00
Gross Profit	622,910.55	341,554.18	2,670,250.11	2,049,324.84	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	4,200.00	3,600.00	7,200.00
Non-Manager Expense	265.58	666.67	5,086.64	3,999.98	8,000.00
Manager Expense	0.00	1,066.67	8,787.58	6,399.98	12,800.00
Total Travel/Education/Training	965.58	2,333.34	18,074.22	13,999.96	28,000.00
Event Sponsorship	0.00	333.33	0.00	1,999.98	4,000.00
Election Expense	1,995.50	16,666.67	1,995.50	99,999.98	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.67	0.00	24,999.98	50,000.00
Total Litigation	0.00	4,166.67	0.00	24,999.98	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Program	0.00	4,166.67	0.00	25,000.02	50,000.00
Rainwater Harvesting Barrel Pro	10,520.00	8,333.33	29,779.49	49,999.98	100,000.00
ET Weather Station Network	60.21	208.33	260.86	1,250.02	2,500.00
Advertising/Public Notices	58.00	500.00	224.00	3,000.00	6,000.00
Conservation Products	0.00	666.67	0.00	3,999.98	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	375.00	750.00
Strategic Communication	0.00	4,833.33	2,136.50	28,999.98	58,000.00
Scholarship/Sponsorship	62.30	4,583.33	12,512.30	27,500.02	55,000.00
Communication/Public Awareness					
Communication/Public Awareness	0.00	1,666.67	0.00	10,000.02	20,000.00
Communication/Public Awareness - O...	0.00	0.00	377.70	0.00	0.00
Total Communication/Public Awareness	0.00	1,666.67	377.70	10,000.02	20,000.00
Total Education/Public Awareness	10,700.51	25,020.83	45,290.85	150,125.02	300,250.00

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

	Jun 26	Budget	Jan - Jun 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	63,000.00	75,000.00	150,000.00
PIA Legal Work	1,307.50	833.33	1,521.00	5,000.02	10,000.00
General Counsel Work	25,772.75	31,250.00	183,513.39	187,500.00	375,000.00
Legal Work - Additional	0.00	2,083.33	0.00	12,500.02	25,000.00
Total Attorney Fees	37,580.25	46,666.66	248,034.39	280,000.04	560,000.00
Board Expense					
Board Recognition & Events	0.00	250.00	236.40	1,500.00	3,000.00
Meeting/Conference	0.00	833.33	3,687.39	4,999.98	10,000.00
Per Diem	3,000.00	5,250.00	23,500.00	31,500.00	63,000.00
Payroll Tax Liability - Board	239.00	458.33	1,807.26	2,750.02	5,500.00
Board Meeting Expense	286.70	500.00	4,094.66	3,000.00	6,000.00
Total Board Expense	3,525.70	7,291.66	33,325.71	43,750.00	87,500.00
Audit Fees	0.00	1,029.17	0.00	6,175.02	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	7,350.00	14,700.00
Building Maintenance	637.00	4,166.67	17,859.23	24,999.98	50,000.00
Utilities & Housekeeping	5,198.39	3,483.33	30,548.78	20,899.98	41,800.00
Total Building Expense	5,835.39	8,875.00	48,408.01	53,249.96	106,500.00
Computer Support					
Website Modification	0.00	416.67	1,640.00	2,500.02	5,000.00
Well Permitting Database Mgmt	13,894.00	16,666.67	106,269.70	99,999.98	200,000.00
Hosting/Internet/Backup	630.00	2,333.33	15,843.83	13,999.98	28,000.00
Repair & Support	2,951.90	2,500.00	18,960.77	15,000.00	30,000.00
Software	0.00	833.33	6,710.82	4,999.98	10,000.00
Total Computer Support	17,475.90	22,750.00	149,425.12	136,499.96	273,000.00
Technical Consultant Services					
Technical Consulting	18,800.00	12,500.00	114,846.23	75,000.00	150,000.00
Permitting Consulting Services	23,232.50	23,333.33	111,285.75	139,999.98	280,000.00
GMA 14 Planning	1,401.25	12,500.00	160,223.48	75,000.00	150,000.00
Total Technical Consultant Services	43,433.75	48,333.33	386,355.46	289,999.98	580,000.00

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

	Jun 26	Budget	Jan - Jun 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	7,500.00	15,000.00
Field Supplies	448.19	291.67	1,260.95	1,750.02	3,500.00
Vehicle Fuel Expense	0.00	708.33	3,645.89	4,249.98	8,500.00
Vehicle/MobileLab Repair &Maint	(4,465.28)	416.67	2,334.78	2,500.01	5,000.00
Vehicle -Capital expense	0.00	3,750.00	44,993.25	22,500.00	45,000.00
Total Field/Technical Expense	(4,017.09)	6,416.67	52,234.87	38,500.01	77,000.00
Insurance					
Bonds	59.92	83.33	359.52	500.02	1,000.00
Building & Property Insurance	406.25	458.33	2,437.50	2,750.02	5,500.00
Errors and Omissions	197.92	208.33	1,187.52	1,250.02	2,500.00
Liability	106.91	166.67	641.48	999.98	2,000.00
Vehicle Insurance	560.84	426.25	3,372.50	2,557.50	5,115.00
Total Insurance	1,331.84	1,342.91	7,998.52	8,057.54	16,115.00
Memberships Dues/Subscriptions	0.00	1,666.67	11,903.00	10,000.02	20,000.00
Miscellaneous					
Miscellaneous Expense	0.00	416.67	2,237.70	2,500.02	5,000.00
Total Miscellaneous	0.00	416.67	2,237.70	2,500.02	5,000.00
Office Expenses					
Employee Recognition & Events	0.00	250.00	1,485.20	1,500.00	3,000.00
Equipment Lease - Copier	185.00	541.67	1,391.95	3,250.02	6,500.00
Office Equipment	0.00	541.67	4,519.52	3,250.02	6,500.00
Printing	405.64	583.33	2,970.11	3,499.98	7,000.00
Office Supplies	821.25	750.00	4,945.42	4,500.00	9,000.00
Total Office Expenses	1,411.89	2,666.67	15,312.20	16,000.02	32,000.00
Payroll Expenses					
Salaries	92,427.56	100,000.00	564,743.74	600,000.00	1,200,000.00
Payroll Tax Liability	6,419.62	7,650.00	40,933.37	45,900.00	91,800.00
Retirement	5,205.56	6,000.00	29,548.65	36,000.00	72,000.00
Dental/Vision/Life Insurance	9,556.11	12,500.00	41,355.74	75,000.00	150,000.00
SUI	31.74	208.33	2,854.03	1,249.98	2,500.00
Workman's Comp	173.28	208.33	1,039.67	1,249.98	2,500.00
Payroll Service Fees	468.00	916.67	2,768.05	5,499.98	11,000.00
Total Payroll Expenses	114,281.87	127,483.33	683,243.25	764,899.94	1,529,800.00

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

	Jun 26	Budget	Jan - Jun 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	182.14	83.33	414.75	499.98	1,000.00
Postage/Shipping/Delivery Ser	0.00	500.00	7,500.00	3,000.00	6,000.00
Total Postage Expense	182.14	583.33	7,914.75	3,499.98	7,000.00
Programs					
Subsidence Study - Phase III	1,012.50	4,166.67	(2,952.00)	25,000.02	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	100,000.02	200,000.00
Hydrogeological Modeling/Protec	100.00	83.33	300.00	499.98	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	0.00	5,029.17	30,175.00	30,174.98	60,350.00
USGS - Continuous Water Level M	0.00	988.00	5,928.00	5,928.00	11,856.00
Total USGS Joint Funding Agreement	0.00	6,017.17	36,103.00	36,102.98	72,206.00
Total Programs	1,112.50	26,933.84	33,451.00	161,603.00	323,206.00
Rebate Water Use Fees	81,799.49	2,916.67	89,802.53	17,500.02	35,000.00
Depreciation	0.00	4,166.67	0.00	25,000.02	50,000.00
Total Expense	317,615.22	358,060.09	1,835,007.08	2,148,360.45	4,296,721.00
Net Ordinary Income	305,295.33	(16,505.91)	835,243.03	(99,035.61)	(198,071.00)
Net Income	**305,295.33**	**(16,505.91)**	**835,243.03**	**(99,035.61)**	**(198,071.00)**