Lone Star Groundwater Conservation District 2026 Budget

Income Statement (Cash Basis):		
Monies received for the month of July 2026	$	363,959.24
Expenses paid in the month of July 2026	$	(334,277.21)
Net Change of Cash Position for July 2026	**$**	**29,682.03**
Statement of Monthly Billing:		
July 31, 2026 - Billing for 2026	$	39,674.42
July 2026 Billing - 1/12 Annual Billing for 2026	$	321,757.00
July 2026 Billing - Permit Submittals	$	41,900.00
July 2026 Billing - Overpumpage of Permit & Penalties	$	13,333.39
Total Monthly Billing:	**$**	**416,664.81**
Account Summary:		
Balance as of July 31, 2026 in Money Market	$	8,696,002.74
Balance as of July 31, 2026 in Operating Company	$	238,550.66
Balance as of July 31, 2026 in Tex Pool Account	$	56,041.46
Total Checking and Savings as of July 31, 2026:	**$**	**8,990,594.86**

INCOME	Budget	Actual	Difference
Permit Application Fees			
Well Registrations	$ 120,000	$ 131,250	$ (11,250.00)
Other Applications	$ 10,000	$ 24,100	$ (14,100.00)
Amendments/Replacements	$ 15,000	$ 12,000	$ 3,000
Operating Permits	$ 70,000	$ 26,850	$ 43,150
Total Permit Application	**$ 215,000**	**$ 194,200**	**$ 20,800**
Additional Admin Fees			
Records Request	$ -	$ -	$ -
Early Conversion Credit Water Use Fee	$ -	$ (17,300)	$ 17,300
Customer Returned Check Fee	$ 50	$ 342	$ (292.00)
Well/Meter Re-inspection Fees	$ 2,000	$ -	$ 2,000
Total Additional Admin	**$ 2,050**	**$ (16,958)**	**$ 19,008**
Lone Star GCD Water Use Fees			
Export Water Use Fee	$ -	$ -	$ -
Ag Permits - 2026	$ 1,600	$ 1,022	$ 578
Historical Use - 2026	$ 820,000	$ 373,745	$ 446,255
Operating Permit - 2026	$ 2,765,000	$ 1,927,301	$ 837,699
AWS/Production Fees - 2026	$ 230,000	$ 124,141	$ 105,859
Total Lone Star GCD Fees	**$ 3,816,600**	**$ 2,426,208**	**$ 1,390,392**
Over Pumpage/Penalties			
Over Pumpage Fee	$ 50,000	$ 249,432	$ (199,431.71)
Penalty / Interest	$ 10,000	$ 214,155	$ (204,155.25)
Total Over Pumpage/Penalties	**$ 60,000**	**$ 463,587**	**$ (403,586.96)**
Other Income			
Other Income	$ -	$ -	$ -
Total Other Income	**$ -**	**$ -**	**$ -**

Interest Income					
Interest Income	$	5,000	$	6,094	$ (1,093.83)
Total Additional Admin	**$**	**5,000**	**$**	**6,094**	**$ (1,093.83)**
TOTAL INCOME	**$**	**4,098,650**	**$**	**3,073,131**	
EXPENSES		**Budget**		**Actual**	**Difference**
Attorney Fees					
Legislative Consulting		150,000		73,500	$ 76,500
PIA Legal Work		10,000		1,521	$ 8,479
General Counsel Work		375,000		204,968	$ 170,032
Additional Legal Work		25,000		-	$ 25,000
Total Attorney Fees	**$**	**560,000**	**$**	**279,989**	**$ 280,011**
Audit Fees					
Audit Fees		12,350		-	$ 12,350
Total Audit Fees	**$**	**12,350**	**$**	**-**	**$ 12,350**
Board Expense					
Board Recognition & Events		3,000		272	$ 2,728
Meeting/Conference		10,000		3,956	$ 6,044
Per Diem		63,000		26,500	$ 36,500
Payroll Tax Liability		5,500		2,046	$ 3,454
Board meeting Expense		6,000		4,851	$ 1,149
Total Board Expense	**$**	**87,500**	**$**	**37,625**	**$ 47,147**
Building Expense					
Board Room (Virtual meeting System)		14,700		-	$ 14,700
Building Maintenance		50,000		19,963	$ 30,037
Utilities/Housekeeping		41,800		35,727	$ 6,073
Total Building Expense	**$**	**106,500**	**$**	**55,689**	**$ 50,811**
Computer Support					
Website Modification		5,000		1,640	$ 3,360
Well Permitting Database Management		200,000		112,920	$ 87,080
Hosting/Internet/Backup		28,000		16,790	$ 11,210
Computer Repair & Support		30,000		22,194	$ 7,806
Software		10,000		7,690	$ 2,310
Total Computer Support	**$**	**273,000**	**$**	**161,234**	**$ 111,766**
Education/Public Awareness Coordination					
Scholarship/Sponsorship		55,000		25,212	$ 29,788
Strategic Communication		58,000		3,751	$ 54,249
Rainwater Harvesting Barrel Program		100,000		29,807	$ 70,193
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		321	$ 2,179
Communication/Public Awareness		20,000		378	$ 19,622
Conservation Products		8,000		-	$ 8,000
Total Education/Public Awareness	**$**	**300,250**	**$**	**59,693**	**$ 240,557**

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	128,166	$ 21,834
Permitting Consulting Services	280,000	129,206	$ 150,794
GMA 14 Planning	150,000	162,615	$ (12,615)
Total Technical Consultant	**$ 580,000**	**$ 419,987**	**$ 160,013**
Field/Technical Expense			
PAM Units	15,000	-	$ 15,000
Field Supplies	3,500	1,343	$ 2,157
Vehicle Fuel Expense	8,500	6,073	$ 2,427
Vehicle/Mobile Lab Repair and Maintenance	5,000	6,273	$ (1,273)
Vehicle - Capital Expense	45,000	44,993	$ 7
Total Field/Technical	**$ 77,000**	**$ 58,683**	**$ 18,317**
Insurance Expense			
Bonds	1,000	419	$ 581
Building Insurance	5,500	2,791	$ 2,709
Errors & Omissions	2,500	1,570	$ 930
Liability	2,000	766	$ 1,234
Vehicle Insurance	5,115	3,842	$ 1,273
Insurance Expense	**$ 16,115**	**$ 9,388**	**$ 6,727**
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	12,693	$ 7,307
Miscellaneous	5,000	2,555	$ 2,445
Total Mem. Dues/Sub. & Misc Expense	**29,000**	**15,248**	**$ 13,752**
Office Expense			
Employee Recognition & Events	3,000	2,717	$ 283
Equipment Lease - Copier	6,500	1,577	$ 4,923
Office Equipment	6,500	4,520	$ 1,980
Printing	7,000	4,280	$ 2,720
Supplies	9,000	6,511	$ 2,489
Total Office Expense	**32,000**	**19,603**	**$ 12,397**
Payroll Expense			
Salaries	1,200,000	651,743	$ 548,257
Payroll Tax Liability	91,800	47,425	$ 44,375
Retirement	72,000	34,936	$ 37,064
Medical/Life	150,000	44,461	$ 105,539

EXPENSES	Budget	Actual		Difference
SUI (Unemployment Tax)	2,500	2,948	$	(448)
Workman's Comp	2,500	1,155	$	1,345
Tuition Assistance	-		$	-
Payroll Service Fees	11,000	3,240	$	4,038
Total Payroll Expense	**1,529,800**	**785,907**	**$**	**740,171**
Postage Expense				
Postage Meter and Supplies	1,000	415	$	585
Postage/Shipping/Delivery Service	6,000	8,500	$	(2,500)
Total Postage Expense	**7,000**	**8,915**	**$**	**(1,915)**
Programs Expense				
Subsidence Study - Phase III	50,000	(1,627)	$	51,627
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	45,263	$	15,088
USGS - Continuous Water-Level Monitoring	11,856	8,892	$	2,964
Total Programs Expense	**323,206**	**52,828**	**$**	**270,379**
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	10,624	$	2,176
Non-Manager Expense	8,000	9,343	$	(1,343)
Manager Vehicle Allowance	7,200	4,900	$	2,300
Total Travel/Education/Training	**28,000**	**24,868**	**$**	**3,132**
Depreciation				
Depreciation	50,000	-	$	50,000
Total Depreciation Expenses	**50,000**	**-**	**$**	**50,000**

	Budget	Actual
TOTAL INCOME	**$ 4,098,650**	**$ 3,073,131**
TOTAL EXPENSES	**4,296,721**	**2,081,455**
NET INCOME	**(198,071)**	**991,676**

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

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
First Bank (Money Market)		8,696,002.74
First Bank (Operating)		238,550.66
TexPool		56,041.46
Total Checking/Savings		8,990,594.86
Accounts Receivable		
Accounts Receivable		195,249.89
Total Accounts Receivable		195,249.89
Other Current Assets		
Allow for Bad Debts		129.71
Prepaid Insurance		
TWCA premium	15,714.86	
Prepaid Dishonesty &Public Bond	1,451.80	
Total Prepaid Insurance		17,166.66
Total Other Current Assets		17,296.37
Total Current Assets		9,203,141.12
Fixed Assets		
Bldg & Land		
Conroe Park - Land	260,187.00	
Conroe Park - Building & Design	1,593,552.27	
Accumulated Depr - Bldg	-579,140.04	
Total Bldg & Land		1,274,599.23
Furniture & Equipment		
Furniture/Fixture/Equipment	435,820.89	
Accumulated Depreciation	-373,646.78	
Total Furniture & Equipment		62,174.11
Total Fixed Assets		1,336,773.34
TOTAL ASSETS		10,539,914.46
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		77,460.36
Total Accounts Payable		77,460.36
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		1,067,147.05

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

	Jul 31, 26	
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	22,473.46	
Direct Deposit Liabilities - Other	-18,634.08	
Total Direct Deposit Liabilities		1,615.96
Payroll Liabilities		12,267.07
Total Other Current Liabilities		1,090,307.42
Total Current Liabilities		1,167,767.78
Total Liabilities		1,167,767.78
Equity		
Invested in Capital Assets, net		1,518,850.65
Opening Bal Equity		110.00
Retained Earnings		6,861,509.60
Net Income		991,676.43
Total Equity		9,372,146.68
TOTAL LIABILITIES & EQUITY		10,539,914.46

08/10/26
Accrual Basis

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

	Jul 26	Budget	Jan - Jul 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Administrative Fee					
Application Fee					
Well Registrations	20,250.00	10,000.00	131,250.00	70,000.00	120,000.00
Other Applications	8,750.00	833.33	24,100.00	5,833.31	10,000.00
Amendments /Replacements	1,900.00	1,250.00	12,000.00	8,750.00	15,000.00
New Operating Permits	11,000.00	5,833.33	26,850.00	40,833.31	70,000.00
Total Application Fee	41,900.00	17,916.66	194,200.00	125,416.62	215,000.00
Additional Administration Fees					
Customer Returned Check Fee	126.00	4.17	342.00	29.15	50.00
Early Conversion Credits Water	0.00	0.00	(17,299.88)	0.00	0.00
Well/Meter Re-inspection Fees	0.00	166.67	0.00	1,166.69	2,000.00
Total Additional Administration Fees	126.00	170.84	(16,957.88)	1,195.84	2,050.00
Total Administrative Fee	42,026.00	18,087.50	177,242.12	126,612.46	217,050.00
Interest Income	963.17	416.67	6,093.83	2,916.69	5,000.00
Lone Star GCD Fees					
Agricultural Permits					
Agricultural HUP 2026	51.80	66.67	418.70	466.65	800.00
Agricultural OP 2026	86.15	66.67	603.05	466.65	800.00
Total Agricultural Permits	137.95	133.34	1,021.75	933.30	1,600.00
Historic Use Fee					
Historical Use Fee 2026	53,484.20	68,333.33	373,744.76	478,333.31	820,000.00
Total Historic Use Fee	53,484.20	68,333.33	373,744.76	478,333.31	820,000.00
Operating Permit Fees					
Operating Permit 2026	289,948.82	230,416.67	1,927,064.72	1,612,916.65	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	289,948.82	230,416.67	1,927,300.56	1,612,916.65	2,765,000.00

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

	Jul 26	Budget	Jan - Jul 26	YTD Budget	Annual Budget
AWS Production fees					
AWS Production Fees 2026	17,734.45	19,166.67	124,141.15	134,166.65	230,000.00
Total AWS Production fees	17,734.45	19,166.67	124,141.15	134,166.65	230,000.00
Over Pumpage Fee	35.08	4,166.67	249,431.71	29,166.65	50,000.00
Penalty/ Interest	13,298.31	833.33	214,155.25	5,833.31	10,000.00
Total Lone Star GCD Fees	374,638.81	323,050.01	2,889,795.18	2,261,349.87	3,876,600.00
Total Income	417,627.98	341,554.18	3,073,131.13	2,390,879.02	4,098,650.00
Gross Profit	417,627.98	341,554.18	3,073,131.13	2,390,879.02	4,098,650.00
Expense					
Travel/Education/Training					
Manager Vehicle Allowance	700.00	600.00	4,900.00	4,200.00	7,200.00
Non-Manager Expense	4,256.48	666.67	9,343.12	4,666.65	8,000.00
Manager Expense	1,836.83	1,066.67	10,624.41	7,466.65	12,800.00
Total Travel/Education/Training	6,793.31	2,333.34	24,867.53	16,333.30	28,000.00
Event Sponsorship	0.00	333.33	0.00	2,333.31	4,000.00
Election Expense	0.00	16,666.67	1,995.50	116,666.65	200,000.00
Litigation					
Legal-DFC Appeal	0.00	4,166.67	0.00	29,166.65	50,000.00
Total Litigation	0.00	4,166.67	0.00	29,166.65	50,000.00
Education/Public Awareness					
Abandoned Well Plugging Program	0.00	4,166.67	0.00	29,166.69	50,000.00
Rainwater Harvesting Barrel Pro	27.26	8,333.33	29,806.75	58,333.31	100,000.00
ET Weather Station Network	60.21	208.33	321.07	1,458.35	2,500.00
Advertising/Public Notices	0.00	500.00	224.00	3,500.00	6,000.00
Conservation Products	0.00	666.67	0.00	4,666.65	8,000.00
Rainwater Collection Maint.	0.00	62.50	0.00	437.50	750.00
Strategic Communication	1,614.42	4,833.33	3,750.92	33,833.31	58,000.00
Scholarship/Sponsorship	12,700.00	4,583.33	25,212.30	32,083.35	55,000.00
Communication/Public Awareness					
Communication/Public Awareness	0.00	1,666.67	0.00	11,666.69	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	11,666.69	20,000.00
Total Education/Public Awareness	14,401.89	25,020.83	59,692.74	175,145.85	300,250.00

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

	Jul 26	Budget	Jan - Jul 26	YTD Budget	Annual Budget
Attorney Fees					
Legislative Consulting	10,500.00	12,500.00	73,500.00	87,500.00	150,000.00
PIA Legal Work	0.00	833.33	1,521.00	5,833.35	10,000.00
General Counsel Work	21,455.00	31,250.00	204,968.39	218,750.00	375,000.00
Legal Work - Additional	0.00	2,083.33	0.00	14,583.35	25,000.00
Total Attorney Fees	31,955.00	46,666.66	279,989.39	326,666.70	560,000.00
Board Expense					
Board Recognition & Events	35.70	250.00	272.10	1,750.00	3,000.00
Meeting/Conference	268.25	833.33	3,955.64	5,833.31	10,000.00
Per Diem	3,000.00	5,250.00	26,500.00	36,750.00	63,000.00
Payroll Tax Liability - Board	239.00	458.33	2,046.26	3,208.35	5,500.00
Board Meeting Expense	756.34	500.00	4,851.00	3,500.00	6,000.00
Total Board Expense	4,299.29	7,291.66	37,625.00	51,041.66	87,500.00
Audit Fees	0.00	1,029.17	0.00	7,204.19	12,350.00
Building Expense					
Board Room Virtual Meeting Syst	0.00	1,225.00	0.00	8,575.00	14,700.00
Building Maintenance	2,103.45	4,166.67	19,962.68	29,166.65	50,000.00
Utilities & Housekeeping	5,177.93	3,483.33	35,726.71	24,383.31	41,800.00
Total Building Expense	7,281.38	8,875.00	55,689.39	62,124.96	106,500.00
Computer Support					
Website Modification	0.00	416.67	1,640.00	2,916.69	5,000.00
Well Permitting Database Mgmt	6,650.00	16,666.67	112,919.70	116,666.65	200,000.00
Hosting/Internet/Backup	946.21	2,333.33	16,790.04	16,333.31	28,000.00
Repair & Support	3,233.70	2,500.00	22,194.47	17,500.00	30,000.00
Software	978.96	833.33	7,689.78	5,833.31	10,000.00
Total Computer Support	11,808.87	22,750.00	161,233.99	159,249.96	273,000.00
Technical Consultant Services					
Technical Consulting	13,320.00	12,500.00	128,166.23	87,500.00	150,000.00
Permitting Consulting Services	17,920.50	23,333.33	129,206.25	163,333.31	280,000.00
GMA 14 Planning	2,391.25	12,500.00	162,614.73	87,500.00	150,000.00
Total Technical Consultant Services	33,631.75	48,333.33	419,987.21	338,333.31	580,000.00

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

	Jul 26	Budget	Jan - Jul 26	YTD Budget	Annual Budget
Field/Technical Expense					
PAM Units	0.00	1,250.00	0.00	8,750.00	15,000.00
Field Supplies	82.08	291.67	1,343.03	2,041.69	3,500.00
Vehicle Fuel Expense	2,427.01	708.33	6,072.90	4,958.31	8,500.00
Vehicle/MobileLab Repair &Maint	3,938.56	416.67	6,273.34	2,916.68	5,000.00
Vehicle -Capital expense	0.00	3,750.00	44,993.25	26,250.00	45,000.00
Total Field/Technical Expense	6,447.65	6,416.67	58,682.52	44,916.68	77,000.00
Insurance					
Bonds	59.92	83.33	419.44	583.35	1,000.00
Building & Property Insurance	353.83	458.33	2,791.33	3,208.35	5,500.00
Errors and Omissions	382.41	208.33	1,569.93	1,458.35	2,500.00
Liability	124.50	166.67	765.98	1,166.65	2,000.00
Vehicle Insurance	469.08	426.25	3,841.58	2,983.75	5,115.00
Total Insurance	1,389.74	1,342.91	9,388.26	9,400.45	16,115.00
Memberships Dues/Subscriptions	790.00	1,666.67	12,693.00	11,666.69	20,000.00
Miscellaneous					
Miscellaneous Expense	317.53	416.67	2,555.23	2,916.69	5,000.00
Total Miscellaneous	317.53	416.67	2,555.23	2,916.69	5,000.00
Office Expenses					
Employee Recognition & Events	1,231.48	250.00	2,716.68	1,750.00	3,000.00
Equipment Lease - Copier	185.00	541.67	1,576.95	3,791.69	6,500.00
Office Equipment	0.00	541.67	4,519.52	3,791.69	6,500.00
Printing	1,309.51	583.33	4,279.62	4,083.31	7,000.00
Office Supplies	1,565.22	750.00	6,510.64	5,250.00	9,000.00
Total Office Expenses	4,291.21	2,666.67	19,603.41	18,666.69	32,000.00
Payroll Expenses					
Salaries	86,998.90	100,000.00	651,742.64	700,000.00	1,200,000.00
Payroll Tax Liability	6,491.46	7,650.00	47,424.83	53,550.00	91,800.00
Retirement	5,386.92	6,000.00	34,935.57	42,000.00	72,000.00
Dental/Vision/Life Insurance	3,104.92	12,500.00	44,460.66	87,500.00	150,000.00
SUI	93.92	208.33	2,947.95	1,458.31	2,500.00
Workman's Comp	115.33	208.33	1,155.00	1,458.31	2,500.00
Payroll Service Fees	472.05	916.67	3,240.10	6,416.65	11,000.00
Total Payroll Expenses	102,663.50	127,483.33	785,906.75	892,383.27	1,529,800.00

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

	Jul 26	Budget	Jan - Jul 26	YTD Budget	Annual Budget
Postage Expense					
Postage Meter & Supplies	0.00	83.33	414.75	583.31	1,000.00
Postage/Shipping/Delivery Ser	1,000.00	500.00	8,500.00	3,500.00	6,000.00
Total Postage Expense	1,000.00	583.33	8,914.75	4,083.31	7,000.00
Programs					
Subsidence Study - Phase III	1,325.00	4,166.67	(1,627.00)	29,166.69	50,000.00
Additional Scientific Programs	0.00	16,666.67	0.00	116,666.69	200,000.00
Hydrogeological Modeling/Protec	0.00	83.33	300.00	583.31	1,000.00
USGS Joint Funding Agreement					
USGS - Groundwater Level Data	15,087.50	5,029.17	45,262.50	35,204.15	60,350.00
USGS - Continuous Water Level M	2,964.00	988.00	8,892.00	6,916.00	11,856.00
Total USGS Joint Funding Agreement	18,051.50	6,017.17	54,154.50	42,120.15	72,206.00
Total Programs	19,376.50	26,933.84	52,827.50	188,536.84	323,206.00
Rebate Water Use Fees	0.00	2,916.67	89,802.53	20,416.69	35,000.00
Depreciation	0.00	4,166.67	0.00	29,166.69	50,000.00
Total Expense	246,447.62	358,060.09	2,081,454.70	2,506,420.54	4,296,721.00
Net Ordinary Income	171,180.36	(16,505.91)	991,676.43	(115,541.52)	(198,071.00)
Net Income	**171,180.36**	**(16,505.91)**	**991,676.43**	**(115,541.52)**	**(198,071.00)**