	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
INCOME													
Sales Tax	115,996	119,224	125,043	124,452	145,940	110,672	115,196	139,084	129,075	132,928	140,227	127,076	**1,524,912**
Photocopying, Printing, & Faxing Fees	125	125	125	125	125	125	125	125	125	125	125	125	**1,500**
Out of District Library Card Fees	92	92	92	92	92	92	92	92	92	92	92	92	**1,100**
Lost & Damaged Material Fees & Sales	225	225	225	225	225	225	225	225	225	225	225	225	**2,700**
Personal Purchases													**-**
Donations													**-**
Building Fund													**-**
Summer Reading													**-**
Memorials or Materials													**-**
Memorial Replacement & Cart Sales													**-**
Special Projects (e.g. Lockers)													**-**
Grant													**-**
Interest	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	**40,000**
Other													**-**
TOTAL INCOME	***119,771***	***122,999***	***128,818***	***128,227***	***149,715***	***114,447***	***118,971***	***142,859***	***132,850***	***136,703***	***144,002***	***130,851***	***1,570,212***
EXPENSES													
PERSONNEL													
Wages													
Salaried (Exempt) Positions	13,734	13,734	13,734	13,734	13,734	13,733	13,734	13,734	13,733	13,734	13,734	13,733	**164,805**
Hourly (Non-Exempt) Positions	24,286	21,501	21,858	26,183	24,278	23,850	25,653	31,450	30,951	33,673	28,744	25,677	**318,105**
Total Wages	***38,020***	***35,235***	***35,592***	***39,917***	***38,012***	***37,583***	***39,387***	***45,184***	***44,684***	***47,407***	***42,478***	***39,410***	***482,910***
Payroll Taxes & Benefits													
Employee Health Insurance	4,108	4,108	4,109	4,108	4,108	4,109	4,108	4,108	4,109	4,108	4,108	4,109	**49,300**
Social Security	2,376	2,202	2,224	2,495	2,376	2,349	2,462	2,824	2,793	2,963	2,655	2,463	**30,182**
Medicare	551	511	516	579	551	545	571	655	648	687	616	571	**7,002**
TWC	229	229	230	229	229	230	229	229	230	229	229	231	**2,753**
Total Payroll Taxes & Benefits	**7,265**	**7,050**	**7,080**	**7,411**	**7,264**	**7,233**	**7,370**	**7,816**	**7,780**	**7,987**	**7,608**	**7,375**	**89,237**
Total Wages, Payroll Taxes, & Benefits	***45,284***	***42,286***	***42,671***	***47,328***	***45,276***	***44,816***	***46,757***	***53,001***	***52,464***	***55,395***	***50,086***	***46,785***	***572,147***
Other Personnel Expenses													
Continuing Education	500	500	500	500	500	500	500	4,500	500	500	500	500	**10,000**
Travel	300	300	300	300	300	300	300	300	300	300	300	300	**3,600**
Total Non-Payroll Personnel Exp.	***800***	***800***	***800***	***800***	***800***	***800***	***800***	***4,800***	***800***	***800***	***800***	***800***	***13,600***
TOTAL PERSONNEL EXPENSES	***46,084***	***43,086***	***43,471***	***48,128***	***46,076***	***45,616***	***47,557***	***57,801***	***53,264***	***56,195***	***50,886***	***47,585***	***585,747***
NON-PERSONNEL EXPENSES													
Program & Material Expenses													
Books & Vendor Processing	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	**32,000**
Replacements	250	250	250	250	250	250	250	250	250	250	250	250	**3,000**
DVDs	50	50	50	50	50	50	50	50	50	50	50	50	**600**
Playaways	500	500	500	500	500	500	500	500	500	500	500	500	**6,000**
Wonderbooks	683	683	683	683	683	683	683	683	683	683	683	683	**8,200**
Games/Game Replacements	133	133	133	133	133	133	133	133	133	133	133	133	**1,600**
PLAN Large Print Circulating Collection	17	17	17	17	17	17	17	17	17	17	17	17	**200**
Serials	51	51	51	51	51	51	51	51	51	51	51	51	**610**
Material Processing Supplies	300	300	300	300	300	300	300	300	300	300	300	300	**3,600**
Overdrive Advantage Collection	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	1,575	**18,900**
Hoopla	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	**31,658**
Yearly Material Fees/Subscriptions	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	**15,000**

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total
Monthly Programming Expenses	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	**23,550**
SRP Programming Expenses	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	**31,000**
Advertising	167	167	167	167	167	167	167	167	167	167	167	167	**2,000**
Community & School Sponsorships	733	733	733	733	733	733	733	733	733	733	733	733	**8,800**
Total Programming & Material Exp.	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***15,560***	***186,718***
Supplies, Equipment, & Technology													
Office Supplies	917	917	917	917	917	917	917	917	917	917	917	917	**11,000**
Postage & Postage Box Renewal	200	200	200	200	200	200	200	200	200	200	200	200	**2,400**
Monthly Rent & Utilities	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	**14,300**
Building & Grounds Maintenance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	**24,000**
Land Maintenance	350	350	350	350	350	350	350	350	350	350	350	350	**4,200**
Property	475	475	475	475	475	475	475	475	475	475	475	475	**5,700**
Workman's Compensation	178	178	178	178	178	178	178	178	178	178	178	178	**2,141**
Cyber	188	188	188	188	188	188	188	188	188	188	188	188	**2,250**
Photocopier	625	625	625	625	625	625	625	625	625	625	625	625	**7,500**
Yearly Technology Subscriptions	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	**14,300**
Monthly Technology Subs. & Serv	758	758	758	758	758	758	758	758	758	758	758	758	**9,100**
Total Supp., Equip., & Tech Expenses	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***8,074***	***96,891***
Professional Services													
Legal Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	**30,000**
HDL	300	300	300	300	300	300	300	300	300	300	300	300	**3,600**
VCFO	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	**12,000**
Accounting	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	**60,000**
Auditing Fees	583	583	583	583	583	583	583	583	583	583	583	583	**7,000**
Election Expense	583	583	583	583	583	583	583	583	583	583	583	583	**7,000**
Website/Misc Svcs/IRS Issues	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	**15,400**
Texas Library District	200	200	200	200	200	200	200	200	200	200	200	200	**2,400**
Professional/Community Org Member	300	300	300	300	300	300	300	300	300	300	300	300	**3,600**
Total Professional Services	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***11,750***	***141,000***
Capital Expenditures													
Land Payment	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	**39,000**
Technology													**-**
Building	208	208	209	208	208	209	208	208	209	208	208	209	**2,500**
Furniture & Shelving													**-**
Total Capital Expenditures	***3,458***	***3,458***	***3,459***	***3,458***	***3,458***	***3,459***	***3,458***	***3,458***	***3,459***	***3,458***	***3,458***	***3,459***	***41,500***
Other Expenses													
Bank Service Charges/Penalties													**-**
Miscellaneous													**-**
Total Other Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non-Personnel Expenses	***38,842***	***38,842***	***38,843***	***38,842***	***38,842***	***38,843***	***38,842***	***38,842***	***38,843***	***38,842***	***38,842***	***38,843***	***466,109***
TOTAL EXPENSES	***84,927***	***81,928***	***82,314***	***86,970***	***84,918***	***84,459***	***86,399***	***96,643***	***92,107***	***95,037***	***89,728***	***86,428***	***1,051,856***
TOTAL PROFIT/LOSS	***34,845***	***41,071***	***46,504***	***41,257***	***64,797***	***29,989***	***32,572***	***46,216***	***40,743***	***41,666***	***54,274***	***44,423***	***518,356***
OTHER INCOME & EXPENSES													
Grant Income													**-**
Books & Other Grant Expenses													**-**
Total Other Income/Expense													**-**
TOTAL NET INCOME	***34,845***	***41,071***	***46,504***	***41,257***	***64,797***	***29,989***	***32,572***	***46,216***	***40,743***	***41,666***	***54,274***	***44,423***	***518,356***

2026FY Liberty Hill Public Library District Approved Budget Assumptions	
INCOME	
Sales Tax Revenue Predictions	Used HDL forecast tool. HDL FY25 11 Mo AVG $127,076/Mo. Budget is 12.7% Increase
Photocopy, Printing, & Faxing Fees	2022-2025 FY Average
Out of District Library Card Fees	2022-2025 FY Average
Lost & Damaged Material Fees	2022-2025 FY Average
Building Fund Donations	Cannot be predicted
Summer Reading Donations	Cannot be predicted
Summer Reading Fundraisers	Cannot be predicted
Memorials or Materials	Cannot be predicted
Grant Income	Cannot be predicted
Interest Income	$40,000 - Assumes $1MM x 4.00% (Continue managing 4 CDs of $250M each)
Other Income	Cannot be predicted
EXPENSES	
Personnel Expenses $585,745	
Wages $482,910	
Salaries	FY26 Total $482,910- FT Exempt - $164,805, FT Non-Exempt $164,715, Part Time $153,390.
Payroll Taxes & Benefits $89,237	
Employee Health Insurance	$3,885/month; 4 employes $960.88/month per employee ($919.38 Healthcare; $30.72 Dental; $10.78 Vision); and 1 employee $41.50/month ($30.72 Dental and $10.78 Vision)
FT EXEMPT	6.20%
Payroll Taxes - Medicare	1.45%
Payroll Taxes - TWC	Estimate as we must wait on TWC official numbers
Total Non-Payroll Personnel Exp. $13,600	
Continuing Education, Travel	Annual Conf $4,000, Webinars $500/Mo, Mileage reimbursed at $.70/mile for travel
Non-Personnel Expenses $466,109	
Physical Collection $52,210year	Books $31,200/year; Book & Audiobook Replacements $3,000/year; DVDs $600/year; Playaways $6,000/year; Wonderbooks $8,200/year; Games (new and replacements) $1,600/year; PLAN large print rotating collection $200/year; Serials $610/year
Digital collection $50,558/year	FY25 X 105%. Was $48,150 in FY25. OverDrive Advantage Collection $18,900, Hoopla $31,658.
Materials Processing Supplies	$3,600 Materials to process and repair physical library materials
Programming Expenses $54,550/year	Regular programming $23,550/year; Summer programming $31,000/year
Yearly Material Fees and Subscriptions	$14,000 - Mango, Fiero Code, Niche Academy, & TexShare Databases

Advertising	$2,000 - Monthly and special advertising with the LH Independent. Reduce from $8,800, transfer $6,600 to Schools.
Community & School Sponsorships	$8,800 - School organizations & PTOs. Shift $6,600 from Advertising to schools.
Supplies, Equipment, Tech $96,891	
Office Supplies $11,000/year	Note from FY25 -> This includes cleaning supplies also. Added money for new library cards if we run out during the fiscal year. Library card budget of $2,000 was in FY25. Left $2,000 in for FY2026.
Postage & Postage Box Renewal $2,400/year	Postage for letters, ILL, postcards, yearly postage box renewal. NOTE-FY25 budget was $5,000 covering box rental and shipping costs for shared book program. Through Aug '25, Actual Exp $2,373.
Rent & Utilities $14,300/year	Rent, Water, Spectrum, Storage Rental, & PEC - FY2026 = FY25+10%
Building & Land Lawn Maintenance $24,000/year	Cleaning the library, lawn and yard maintenance, & a modest monthly contingency
Land Maintenance $4,200	Shredding/mowing land for the new library - $800 x 5
Insurance $10,091/year	Property listed as $5,700 - Property $2,853 + General Liability $2,484, Workman's Comp $2,141, and Cyber Liability Insurance $2,250.
Photocopier $7,500/year	Monthly fee and yearly tax bill. Change cost of copies?
Yearly Technology Subscriptions $14,300/year	Biblionix, Quickbooks, etc. and hands-on Biblionix training for staff - FY2026 = FY25+10%. Add Cybrarian $700.
Monthly Technology Subscriptions/Service $9,100/year	Heart of Texas, Microsoft, etc. FY2026 = FY25+10%
Professional Services $141,000	
Legal Fees $30,000	Estimated. Assumes contracts for Architect, Engineers, General Contractor, etc, Retainer, and Election if needed
HDL $3,600	Sales tax consultants
VCFO $12,000	Endurium $1,000/Mo. Virtual CFO monthly financial review, policy, procedures, and controls. To be built out.
Accounting $60,000	Estimated $5,000/Mo. Consider bringing in house later FY26 of FY27.
Audit $7,000	Est 2026. For FY2027 seek new auditor
Website/Misc Svcs/IRS Issues $15,400	Monthly web host. - FY2026 = FY25+10%
Texas Library District Lobbyists $2,400	If still needed. TBD.
Professional/Community Org Member $3,600	$300/mo
Capital Expenses $41,500	Interest Only Land Payments - $38,000 Interest & $500,000 Principal reduction
Capital Expenditures: Interest Only on Land for New Library $39,000/year	26FY Proposed $39,000 budget for Interest only payments plus $500,000 Principal payment on Oct 1, 2025. Loan matures 7/3/2026. Need to payoff balance or renew and extend.
Capital Expenditures: Building $2,500	$2,500 Reserved for Vanity signage at the building site.
Capital Expenditures - Technology	None planned - if any occur they would need to come out of our capital.
Cap. Expenditures - Furniture & Shelving	None planned - if any occur they would need to come out of our capital.

Employee	*2025 Rate*	*Type*	*Hr/Wk*	*2025 BASE*	*2026 Rate*	*2026 BASE*	*Bonus*	*2026 Total Salary*
Julie Pearson	$ 100,000	FT Exempt	40	-	$ 48.08	100,000		$ 100,000
Lisa Lesniak	64,805	FT Exempt	40	64,805	31.16	64,805		$ 64,805
Glenda Van Horn	22.72	FT Non-Exempt	40	47,258	22.72	47,258		$ 47,258
Imelda Anderson	18.75	FT Non-Exempt	32	31,200	18.75	31,200		$ 31,200
Margaret Wofford	18.75	FT Non-Exempt	40	39,000	18.75	39,000		$ 39,000
Shanna Clark	22.72	FT Non-Exempt	40	47,258	22.72	47,258		$ 47,258
Cheryl Ondra	18.75	Part Time	20	19,500	18.75	19,500		$ 19,500
Terri Sheehan	17.82	Part Time	15	13,900	17.82	13,900		$ 13,900
Elizabeth Mancilla	18.75	Part Time	30	29,250	18.75	29,250		$ 29,250
Bailey Barefield	15.00	Part Time	25	19,500	15.00	19,500		$ 19,500
Sarah Morgan	15.00	Part Time	20	15,600	15.00	15,600		$ 15,600
Cameron Saracco*	15.00	Part Time	20	15,600	15.00	15,600		$ 15,600
Lauren Irby*	15.00	Part Time	20	15,600	15.00	15,600		$ 15,600
Jordyn Potts*	15.00	Part Time	20	15,600	15.00	15,600		$ 15,600
Summer Reading	17.00	Part Time	40	8,840	17.00	8,840		$ 8,840
			442	***$ 382,910***	***	***$ 482,910***		***$ 482,910***

Wage Type	2026 Approved
FT EXEMPT	$ 164,805
FT NON-EXEMPT	164,715
PT	153,390
TOTAL	***$ 482,910***

NOTES:

Approved amount $482,910