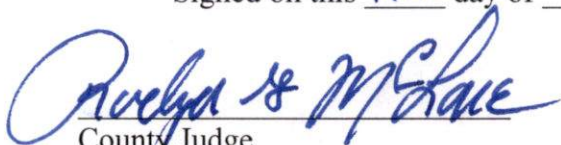


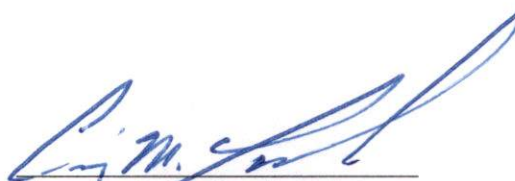
**PANOLA COUNTY  
2024  
BUDGET AMENDMENT #21**

We hereby amend the Panola County Budget for the Fiscal Year 2024 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2024.


Signed on this 14<sup>th</sup> day of January, 2025.

  
County Judge

Absent  
Commissioner Precinct # 1

  
Commissioner Precinct # 3

  
Commissioner Precinct # 2

  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 14 day of January, 2025 as the same appears on file in the office of the County Clerk of Panola County.

  
County Clerk



January 14, 2025

**#21 BUDGET AMENDMENT 12/31/2024**

- BA0002239 408 - FUNDS NEEDED TO REIMBURSE SALARY LINE. THERE WAS AN OVERAGE DUE TO COMP TIME. MOVED \$167 FROM BENEFITS TERMINATION PAY TO IT COORDINATOR SALARY LINE.
  
- BA0002262 646 - FUNDS NEEDED FOR ATTORNEY FEES FOR G. NEWSON CASE. MOVED \$35,000 FROM STATEMENT OF FACTS TO ATTORNEY FEE.
  
- BA0002268 477 - FUNDS NEEDED TO COVER RETIREMENT & DEATH BENEFIT LINE. MOVED \$747 FROM WORKERS COMPENSATION TO RETIREMENT & DEATH BENEFIT.
  
- BA0002269 477 - FUNDS NEEDED TO COVER OPEB LINE. MOVED \$335 FROM WORKERS COMPENSATION TO OPEB.
  
- BA0002270 491 - FUNDS NEEDED TO COVER APPOINTED OFFICIAL LINE DUE TO COMP TIME OVERAGE. MOVED \$68 FROM BENEFITS TERMINATION PAY (409) TO APPOINTED OFFICIAL LINE.
  
- BA0002271 491 - FUNDS NEEDED TO COVER DEPUTIES LINE DUE TO COMP TIME OVERAGE. MOVED \$260 FROM BENEFITS TERMINATION PAY (409) TO DEPUTIES LINE.
  
- BA0002274 491 - FUNDS NEEDED TO COVER RETIREMENT & DEATH BENEFITS. MOVED \$733 FROM BENEFITS TERMINATION PAY (409) TO RETIREMENT & DEATH BENEFITS.
  
- BA0002275 491 - FUNDS NEEDED TO COVER OPEB LINE. MOVED \$307 FROM BENEFITS TERMINATION PAY (409) TO OPEB LINE.

BA0002276 560 - FUNDS NEEDED TO COVER OVERTIME. MOVED \$21,420 FROM OVERTIME HOLIDAY UNIFORM \$12,132 TO DEPUTIES & PATROL. \$724 TO ADMINISTRATIVE DEPUTY, AND \$8,564 TO CRIMINAL INVESTIGATOR.

BA0002277 575 - FUNDS NEEDED TO COVER OPEB. MOVED \$1 FROM WORKERS COMPENSATION TO OPEB.

BA0002278 585 - FUNDS NEEDED TO COVER OPEB. MOVED \$52 FROM WORKERS COMPENSATION TO OPEB.

BA0002279 623 - FUNDS NEEDED TO COVER WAGES DUE TO ACTING FOREMAN. MOVED \$1446 FROM BENEFITS TERMINATION PAY TO EMPLOYEE WAGES.

BA0002280 629 - FUNDS NEEDED TO VOER OPEB. MOVED \$63 FROM UNEMPLOYEMENT INSURANCE TO OPEB.

BA0002240 629 - FUNDS NEEDED FOR BRIDGE CONSTRUCTION INVOICE. ADDITIONAL PIPE NEEDED. MOVED \$5,204 FROM CONTINGENCY TO BRIDGE CONSTRUCTION.

BA0002244 560 - STEP GRANT ALLOCATED TO APPROPRIATE LINES. INCREASED THE REVENUE LINE TO \$5,763. MOVED \$4,263 TO DEPUTIES & PATROL AND \$1,500 INTO THE CRIMINAL INVESTIGATOR LINE.

BA0002249 570 - FUNDS NEEDED TO COVER SYDAPTIC SERVICE. MOVED \$2,720 FROM JAIL LAUNDRY, AND \$1,217 FROM CLOTHING AND BEDDING INTO REPAIR AND MAINTENANCE.

BA0002250 407 - FUNDS NEEDED TO COVER KLX AND WOLF PACK RENTALS FOR THE MONTH OF DECEMEBER. MOVED \$1,800 FROM FURNITURE AND EQUIPMENT INTO LEASES AND RENTALS.

BA0002259 570 - FUNDS NEEDED TO COVER UTILITIES. MOVED \$2,000 FROM UNIFORMS, \$4,000 FROM JAIL BOARD - PRISONERS FOOD, AND \$269 FROM FURNITURE AND EQUIPMENT.

BA0002260 629 - FUNDS NEEDED TO COVER UTILITIES. MOVED \$200 FROM CONTINGENCY TO UTILITIES.

BA0002289 409 - FUNDS NEEDED TO COPY MACHINE RENTALS AND SUPPLIES. MOVED \$644 FROM CONTINGENCY INTO COPY MACHINE RENTALS AND SUPPLIES

BA0002290 629 - FUNDS NEEDED FOR UTILITIES. MOVED \$483 FROM MISCELLANEOUS INTO UTILITY LINE.

BA0002294 646 - CHILD SAFETY FEES - FUNDS NEEDED FOR RUSK COUNTY CHILD SAFETY FEES. MOVED \$267 FROM CITIES CHILD SAFETY FEE INTO CHILD ADVOCACY LINE.



Adjustment Number	Budget Code	Description	Adjustment Date
BA0002239	2024 COUNTY BUDGET	408 - COMP TIME OVERAGE	12/30/2024

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-408-51020</u>	IT COORDINATOR	408 - COMP TIME OVERAGE	58,275.00	167.00	58,442.00
December:	167.00				
<u>100-409-51800</u>	BENEFITS TERMINATION PAY	408 - COMP TIME OVERAGE	12,000.00	-167.00	11,833.00
December:	-167.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002262	2024 COUNTY BUDGET	ATTORNEY FEES FOR G. NEWSON & YE 2024	12/31/2024

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-646-54760</u>	STATEMENT OF FACTS	ATTORNEY FEES FOR G. NEWSON & YE 2024	195,000.00	-35,000.00	160,000.00
December:	-35,000.00				
<u>100-646-54890</u>	ATTORNEY FEES	ATTORNEY FEES FOR G. NEWSON & YE 2024	930,000.00	35,000.00	965,000.00
December:	35,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002268	2024 COUNTY BUDGET	477 - RETIREMENT & BENEFITS	12/31/2024

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-477-52030</u>	RETIREMENT & DEATH BENEFI	477 - RETIREMENT & BENEFITS	84,328.00	797.00	85,125.00
December:	797.00				
<u>100-477-52040</u>	WORKERS COMPENSATION	477 - RETIREMENT & BENEFITS	2,300.00	-797.00	1,503.00
December:	-797.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002269	2024 COUNTY BUDGET	477 - OPEB	12/31/2024

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-477-52040</u>	WORKERS COMPENSATION	477 - OPEB	2,300.00	-335.00	1,965.00
December:	-335.00				
<u>100-477-52070</u>	OTHER POST EMPLOYMENT BE	477 - OPEB	33,528.00	335.00	33,863.00
December:	335.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002270	2024 COUNTY BUDGET	491 - COMP TIME OVERAGE - L. MASON	12/31/2024

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-51800</u>	BENEFITS TERMINATION PAY	491 - COMP TIME OVERAGE - L. MASON	9,252.00	-68.00	9,184.00
December:	-68.00				
<u>100-491-51020</u>	APPOINTED OFFICIAL	491 - COMP TIME OVERAGE - L. MASON	51,460.00	68.00	51,528.00
December:	68.00				

**Budget Adjustment Register**

Packet: GLPKT21438 - #21 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002271	2024 COUNTY BUDGET	491 - COMP TIME OVRAGE - K.GATES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-51800</u>	BENEFITS TERMINATION PAY	491 - COMP TIME OVRAGE - K.GATES	9,252.00	-260.00	8,992.00
December:	-260.00				
<u>100-491-51040</u>	DEPUTIES	491 - COMP TIME OVRAGE - K.GATES	39,845.00	260.00	40,105.00
December:	260.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002274	2024 COUNTY BUDGET	491 - RETIREMENT	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-51800</u>	BENEFITS TERMINATION PAY	491 - RETIREMENT	9,252.00	-733.00	8,519.00
December:	-733.00				
<u>100-491-52030</u>	RETIREMENT & DEATH BENEFI	491 - RETIREMENT	21,140.00	733.00	21,873.00
December:	733.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002275	2024 COUNTY BUDGET	491 - OPEB	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-51800</u>	BENEFITS TERMINATION PAY	491 - OPEB	9,252.00	-307.00	8,945.00
December:	-307.00				
<u>100-491-52070</u>	OTHER POST EMPLOYMENT BE	491 - OPEB	8,857.00	307.00	9,164.00
December:	307.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002276	2024 COUNTY BUDGET	560 - OVERTIME OVRAGE	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-51041</u>	DEPUTIES & PATROL	560 - OVERTIME OVRAGE	1,243,680.00	12,132.00	1,255,812.00
December:	12,132.00				
<u>100-560-51214</u>	ADMINISTRATIVE DEPUTY	560 - OVERTIME OVRAGE	130,540.00	724.00	131,264.00
December:	724.00				
<u>100-560-51510</u>	CRIMINAL INVESTIGATOR	560 - OVERTIME OVRAGE	275,480.00	8,564.00	284,044.00
December:	8,564.00				
<u>100-560-51900</u>	OVERTIME HOLIDAY UNIFORM	560 - OVERTIME OVRAGE	203,078.00	-21,420.00	181,658.00
December:	-21,420.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002277	2024 COUNTY BUDGET	575 - OPEB	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-575-52040</u>	WORKERS COMPENSATION	575 - OPEB	1,494.00	-1.00	1,493.00
December:	-1.00				
<u>100-575-52070</u>	OTHER POST EMPLOYMENT BE	575 - OPEB	10,972.00	1.00	10,973.00
December:	1.00				

Adjustment Number	Budget Code	Description	Adjustment Date
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**Budget Adjustment Register**

BA0002278      2024 COUNTY BUDGET      585 - OPEB

12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-585-52040</u>	WORKERS COMPENSATION	585 - OPEB	2,463.00	-52.00	2,411.00
December:				-52.00	
<u>100-585-52070</u>	OTHER POST EMPLOYMENT BE	585 - OPEB	6,300.00	52.00	6,352.00
December:				52.00	

**Adjustment Number**      **Budget Code**      **Description**      **Adjustment Date**  
 BA0002279      2024 COUNTY BUDGET      623 - PCT 3 EMPLOYEES WAGES      12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-51060</u>	ROAD & BRIDGE EMPLOYEES W	623 - PCT 3 EMPLOYEES WAGES	486,665.00	1,446.00	488,111.00
December:				1,446.00	
<u>200-623-51800</u>	BENEFITS TERMINATION PAY	623 - PCT 3 EMPLOYEES WAGES	5,000.00	-1,446.00	3,554.00
December:				-1,446.00	

**Adjustment Number**      **Budget Code**      **Description**      **Adjustment Date**  
 BA0002280      2024 COUNTY BUDGET      629 - OPEB      12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>300-629-52060</u>	UNEMPLOYMENT INSURANCE	629 - OPEB	191.00	-63.00	128.00
December:				-63.00	
<u>300-629-52070</u>	OTHER POST EMPLOYMENT BE	629 - OPEB	9,518.00	63.00	9,581.00
December:				63.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21449 - #21 - ADD'L PIPE FOR BRIDGE 2024

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002240	2024 COUNTY BUDGET	629 - BRIDGE CONSTRUCTION INVOICE	12/31/2024
<b>Summary Description:</b> CONTRACT PRICING \$156,889.64 INVOICE TOTAL \$163,203.88			

ADDITIONAL PIPE NEEDED DUE TO THE DEPTH OF PILE. ALL PILE DROVE TO THE DEPTH OF 40' TO 44' (220 FEET OF ADDITIONAL PIPE NEEDED)

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>300-629-54080</u>	CONTINGENCY	629 - BRIDGE CONSTRUCTION INVOICE	51,332.00	-5,204.00	46,128.00
December:	-5,204.00				
<u>300-629-55300</u>	BRIDGE CONSTRUCTION	629 - BRIDGE CONSTRUCTION INVOICE	158,000.00	5,204.00	163,204.00
December:	5,204.00				





Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21455 - #21 - STEP GRANT

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002244	2024 COUNTY BUDGET	560 - STEP GRANT	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-330-41262</u>	OFFICE OF THE GOVERNOR SH	560 - STEP GRANT	0.00	-5,763.00	-5,763.00
December:	-5,763.00				
<u>100-560-51041</u>	DEPUTIES & PATROL	560 - STEP GRANT	1,243,680.00	4,263.00	1,247,943.00
December:	4,263.00				
<u>100-560-51510</u>	CRIMINAL INVESTIGATOR	560 - STEP GRANT	275,480.00	1,500.00	276,980.00
December:	1,500.00				



Panola County, Texas

# Budget Adjustment Register

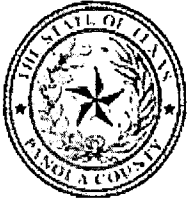
## Adjustment Detail

Packet: GLPKT21475 - #21 2024 SYDAPTIC

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002249	2024 COUNTY BUDGET	570-SYDAPTIC SERVICE 12-17-2024	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-570-53010</u>	CLOTHING & BEDDING	570-SYDAPTIC SERVICE 12-17-2024	4,000.00	-1,217.00	2,783.00
December:	-1,217.00				
<u>100-570-53020</u>	JAIL LAUNDRY	570-SYDAPTIC SERVICE 12-17-2024	3,000.00	-2,720.00	280.00
December:	-2,720.00				
<u>100-570-53560</u>	REPAIR AND MAINTENANCE SU	570-SYDAPTIC SERVICE 12-17-2024	30,000.00	3,937.00	33,937.00
December:	3,937.00				



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21476 - #21 407 AIRPORT LEASES & RENTALS

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002250	2024 COUNTY BUDGET	407-RENTALS & LEASES	12/31/2024
<b>Summary Description:</b> KLX AND WOLF PACK RENTALS FOR DECEMBER			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-407-54610</u>	RENTALS & LEASES	407-RENTALS & LEASES	21,175.00	1,800.00	22,975.00
December:	1,800.00				
<u>100-407-55270</u>	FURNITURE & EQUIPMENT	407-RENTALS & LEASES	36,825.00	-1,800.00	35,025.00
December:	-1,800.00				



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21483 - #21 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002259	2024 COUNTY BUDGET	570 - UTILITIES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-570-53920</u>	UNIFORMS	570 - UTILITIES	8,000.00	-2,000.00	6,000.00
January:	-2,000.00				
<u>100-570-54082</u>	JAIL BOARD-PRISONERS FOODE	570 - UTILITIES	215,000.00	-4,000.00	211,000.00
January:	-4,000.00				
<u>100-570-54430</u>	UTILITIES	570 - UTILITIES	90,000.00	6,269.00	96,269.00
January:	6,269.00				
<u>100-570-55270</u>	FURNITURE & EQUIPMENT	570 - UTILITIES	68,580.00	-269.00	68,311.00
January:	-269.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002260	2024 COUNTY BUDGET	629 - UTILITIES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>300-629-54080</u>	CONTINGENCY	629 - UTILITIES	46,128.00	-200.00	45,928.00
January:	-200.00				
<u>300-629-54430</u>	UTILITIES	629 - UTILITIES	30,000.00	200.00	30,200.00
January:	200.00				



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21528 - #21 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002289	2024 COUNTY BUDGET	409 - COPY MACHINE RENTALS & SUPPLOES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	409 - COPY MACHINE RENTALS & SUPPLOES	28,121.00	-644.00	27,477.00
December:					
				-644.00	
<u>100-409-54620</u>	COPY MACHINE RENTALS & SU	409 - COPY MACHINE RENTALS & SUPPLOES	24,000.00	644.00	24,644.00
December:					
				644.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21531 - #21 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002290	2024 COUNTY BUDGET	629 - UTILITIES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>300-629-54430</u>	UTILITIES	629 - UTILITIES	30,200.00	483.00	30,683.00
December:	483.00				
<u>300-629-54990</u>	MISCELLANEOUS	629 - UTILITIES	3,250.00	-483.00	2,767.00
December:	-483.00				



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT21542 - #21 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002294	2024 COUNTY BUDGET	646 - RUSK CO CHILD SAFETY FEES	12/31/2024

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-646-54815</u>	CHILD ADVOCACY	646 - RUSK CO CHILD SAFETY FEES	22,000.00	267.00	22,267.00
January:					267.00
<u>100-646-54816</u>	CITIES CHILD SAFETY FEE DISTR	646 - RUSK CO CHILD SAFETY FEES	12,000.00	-267.00	11,733.00
January:					-267.00