


**PANOLA COUNTY
2025
BUDGET AMENDMENT #1**

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 2025.

Signed on this 14th 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

#1 BUDGET AMENDMENT 1/14/2025

- BA0002241 465 - FUNDS NEEDED IN WORKERS
COMPENSATION LINE. MOVED \$84 FROM
CONFERENCE AND DUES
- BA0002242 560 - FUNDS NEEDED IN WORKERS
COMPENSATION LINE. MOVED \$3,086 FROM
COMMUNICATION TELEPHONE LINE.
- BA0002243 640 - FUNDS NEEDED IN WORKERS
COMPENSATION. MOVED \$80 FROM SOCIAL
SECURITY.
- BA0002253 624 - FUNDS NEEDED TO ORDER STEEL
CULVERTS. MOVED \$10,000 FROM
CONTINGENCY INTO LUMBER PILING &
CULVERTS.
- BA0002254 629 - FUNDS NEEDED TO PAY INSURANCE.
MOVED \$6,010 FROM CONTINGENCY INTO
INSURANCE/ LIAB. FIRE ETC.
- BA0002255 650 - FUNDS NEEDED TO PAY INSURANCE.
MOVED \$2,860 FROM CONTINGENCY INTO
INSURANCE/LIAB. FIRE ETC.
- BA0002256 510 - FUNDS NEEDED TO PURCHASE A
SCANNER AND NEW MONITOR. MOVED
\$2,485 FROM OPERATING SUPPLIES INTO
FURNITURE & EQUIPMENT.
- BA0002261 FUND 885 - FUNDS NEEDED TO COVER
INSURANCE. MOVED \$2,600 FROM HANGAR
RENTAL & GROUND LEASE INTO
INSURANCE/ LIAB. & PROPERTY.
- BA0002263 510 - FUNDS NEEDED TO PURCHASE 4
EXTRA PHONE. MOVED \$1,026 FROM
UTILITIES INTO FURNITURE & EQUIPMENT.
- BA0002282 623 - FUNDS NEEDED TO PURCHASE A
BRUSH AXE. MOVED \$167,000 FROM
CONTINGENCY INTO FURNITURE &
EQUIPMENT.

- BA0002283 FUND 822 - FUNDS NEEDED TO CREATE SALARY AND FRINGE BENEFITS FOR A PART TIME WARRANT DEPUTY POSITION. MOVED \$53,616 FROM CAPITAL OUTLAY EQUIPMENT INTO THE SALARY AND FRINGE BENEFITS LINES.
- BA0002285 477 - FUNDS NEEDED TO PURCHASE NO TRESPASSING SIGNS. MOVED \$2,690 FROM PROFESSIONAL SERVICES INTO MISCELLANEOUS.
- BA0002286 477 - FUNDS NEEDED TO PURCHASE NO DUMPING SIGNS. MOVED \$3,190 FROM PROFESSIONAL SERVICES INTO MISCELLANEOUS.
- BA0002287 409 - FUNDS NEEDED FOR INSURANCE PAYMENT. MOVED \$40,000 FROM CONTINGENCY INTO INSURANCE LINE.
- BA0002291 409 -ANIMAL CONTROL - FUNDS NEEDED FOR THE ANNUAL 3% INCREASE FOR THE POUND. MOVED \$1,110 FROM CONTINGENCY TO ANIMAL CONTROL.
- BA0002292 623 - FUNDS NEEDED TO SEND 2 PCT 3 EMPLOYEES TO CDL SCHOOL (J. SHOALMIRE & J. SEPULVADO) MOVED \$8,200 FROM PARTS & REPAIRS TO CONTRACTOR SERVICES.



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21478 - #1 - WORKERS COMPENSATION

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002241	2025 PANOLA COUNTY BU...	465 - WORKERS COMPENSATION	1/7/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-465-52040</u>	WORKERS COMPENSATION	465 - WORKERS COMPENSATION	6,104.00	84.00	6,188.00
January:			84.00		
<u>100-465-54270</u>	CONFERENCES AND DUES	465 - WORKERS COMPENSATION	800.00	-84.00	716.00
January:			-84.00		

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002242	2025 PANOLA COUNTY BU...	560 - WORKERS COMPENSATION	1/7/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-52040</u>	WORKERS COMPENSATION	560 - WORKERS COMPENSATION	73,727.00	3,086.00	76,813.00
January:			3,086.00		
<u>100-560-54200</u>	COMMUNICATION TELEPHONE	560 - WORKERS COMPENSATION	23,000.00	-3,086.00	19,914.00
January:			-3,086.00		

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002243	2025 PANOLA COUNTY BU...	FUND 150 - WORKERS COMPENSATION	1/7/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>150-640-52010</u>	SOCIAL SECURITY TAXES	FUND 150 - WORKERS COMPENSATION	1,534.00	-80.00	1,454.00
January:			-80.00		
<u>150-640-52040</u>	WORKERS COMPENSATION	FUND 150 - WORKERS COMPENSATION	320.00	80.00	400.00
January:			80.00		



Adjustment Number	Budget Code	Description	Adjustment Date
BA0002253	2025 PANOLA COUNTY BU...	624 - PURCHASE OF CULVERTS	1/8/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-624-54080</u>	CONTINGENCY	624 - PURCHASE OF CULVERTS	204,765.00	-10,000.00	194,765.00
January:	-10,000.00				
<u>200-624-55290</u>	LUMBER PILING & CULVERTS	624 - PURCHASE OF CULVERTS	20,000.00	10,000.00	30,000.00
January:	10,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002254	2025 PANOLA COUNTY BU...	300 - INSURANCE	1/8/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>300-629-54080</u>	CONTINGENCY	300 - INSURANCE	220,000.00	-6,010.00	213,990.00
January:	-6,010.00				
<u>300-629-54120</u>	INSURANCE/ LIAB. FIRE ETC.	300 - INSURANCE	110,000.00	6,010.00	116,010.00
January:	6,010.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002255	2025 PANOLA COUNTY BU...	650 - INSURANCE	1/8/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	650 - INSURANCE	700,115.00	-2,860.00	697,255.00
January:	-2,860.00				
<u>100-650-54120</u>	INSURANCE/ LIAB. FIRE ETC.	650 - INSURANCE	21,000.00	2,860.00	23,860.00
January:	2,860.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002256	2025 PANOLA COUNTY BU...	510 - SCANNER, MONITOR	1/8/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-510-53350</u>	OPERATING SUPPLIES	510 - SCANNER, MONITOR	50,000.00	-2,485.00	47,515.00
January:	-2,485.00				
<u>100-510-55270</u>	FURNITURE & EQUIPMENT	510 - SCANNER, MONITOR	50.00	2,485.00	2,535.00
January:	2,485.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002261	2025 PANOLA COUNTY BU...	885 - INSURANCE	1/8/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>885-360-41028</u>	HANGAR RENTAL & GROUND L	885 - INSURANCE	-14,310.00	-2,600.00	-16,910.00
January:	-2,600.00				
<u>885-750-54120</u>	INSURANCE/LIAB & PROPERTY	885 - INSURANCE	5,000.00	2,600.00	7,600.00
January:	2,600.00				



Adjustment Number	Budget Code	Description	Adjustment Date
BA0002263	2025 PANOLA COUNTY BU...	510 - PURCHASING PHONES	1/9/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-510-54430</u>	UTILITIES	510 - PURCHASING PHONES	100,000.00	-1,026.00	98,974.00
January:			-1,026.00		
<u>100-510-55270</u>	FURNITURE & EQUIPMENT	510 - PURCHASING PHONES	2,535.00	1,026.00	3,561.00
January:			1,026.00		

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002282	2025 PANOLA COUNTY BU...	623 - PURCHASE OF A BRUSH AXE	1/10/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623 - PURCHASE OF A BRUSH AXE	167,427.00	-167,000.00	427.00
January:			-167,000.00		
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	623 - PURCHASE OF A BRUSH AXE	100,000.00	167,000.00	267,000.00
January:			167,000.00		

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002283	2025 PANOLA COUNTY BU...	560 - PART TIME WARRANT DEPUTY (SB22 GRANT FUNDED)	1/10/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>822-560-51041</u>	WARRANT DEPUTY	560 - PART TIME WARRANT DEPUTY (SB22 GR	0.00	40,092.00	40,092.00
January:			40,092.00		
<u>822-560-52010</u>	SOCIAL SECURITY	560 - PART TIME WARRANT DEPUTY (SB22 GR	678.00	3,068.00	3,746.00
January:			3,068.00		
<u>822-560-52030</u>	RETIREMENT & DEATH BENEFI	560 - PART TIME WARRANT DEPUTY (SB22 GR	2,112.00	9,570.00	11,682.00
January:			9,570.00		
<u>822-560-52040</u>	WORKERS COMPENSATION	560 - PART TIME WARRANT DEPUTY (SB22 GR	266.00	833.00	1,099.00
January:			833.00		
<u>822-560-52060</u>	UNEMPLOYMENT INSURANCE	560 - PART TIME WARRANT DEPUTY (SB22 GR	45.00	53.00	98.00
January:			53.00		
<u>822-560-55270</u>	CAPITAL OUTLAY EQUIPMENT	560 - PART TIME WARRANT DEPUTY (SB22 GR	337,164.00	-53,616.00	283,548.00
January:			-53,616.00		

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002285	2025 PANOLA COUNTY BU...	477 - NO TRESPASSING SIGNS	1/10/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-477-54150</u>	PROFESSIONAL SERVICES	477 - NO TRESPASSING SIGNS	81,000.00	-2,690.00	78,310.00
January:			-2,690.00		
<u>100-477-54990</u>	MISCELLANEOUS	477 - NO TRESPASSING SIGNS	500.00	2,690.00	3,190.00
February:			2,690.00		



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21514 - #1 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002286	2025 PANOLA COUNTY BU...	477 - SIGNS	1/10/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-477-54150</u>	PROFESSIONAL SERVICES	477 - SIGNS	78,310.00	-3,190.00	75,120.00
January:	-3,190.00				
<u>100-477-54990</u>	MISCELLANEOUS	477 - SIGNS	3,190.00	3,190.00	6,380.00
January:	3,190.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21527 - # 1 - 1/14/2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002287	2025 PANOLA COUNTY BU...	409 - INSURANCE	1/13/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	409 - INSURANCE	697,255.00	-40,000.00	657,255.00
January:					
				-40,000.00	
<u>100-409-54120</u>	INSURANCE/ LIAB. FIRE ETC.	409 - INSURANCE	405,500.00	40,000.00	445,500.00
January:				40,000.00	



Adjustment Number	Budget Code	Description	Adjustment Date
BA0002291	2025 PANOLA COUNTY BU...	409 - ANNUAL 3% INCREASE FOR POUND	1/13/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	409 - ANNUAL 3% INCREASE FOR POUND	657,255.00	-1,110.00	656,145.00
January:	-1,110.00				
<u>100-409-54870</u>	ANIMAL CONTROL	409 - ANNUAL 3% INCREASE FOR POUND	112,000.00	1,110.00	113,110.00
January:	1,110.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002292	2025 PANOLA COUNTY BU...	623 - CDL SCHOOL	1/13/2025

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-53570</u>	PARTS AND REPAIRS	623 - CDL SCHOOL	75,000.00	-8,200.00	66,800.00
January:	-8,200.00				
<u>200-623-54480</u>	CONTRACTOR SERVICES	623 - CDL SCHOOL	100.00	8,200.00	8,300.00
January:	8,200.00				