


PANOLA COUNTY
2025
BUDGET AMENDMENT #2

We hereby amend the Panola County Budget for the Fiscal Year 2025 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 11th day of February, 2025.


County Judge


Commissioner Precinct # 1


Commissioner Precinct # 3


Commissioner Precinct # 2


Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 11th day of February, 2025 as the same appears on file in the office of the County Clerk of Panola County


County Clerk



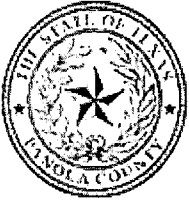
February 11, 2025

#2 BUDGET AMENDMENT 2/11/2025

- BA0002267 885 - AIRPORT HANGAR AND WELL HOUSE REMODEL. FUNDS REMAINING FROM 2024 MOVED INTO THE 2025 BUDGET FOR COMPLETION.
- BA0002312 885 - FUEL TANK COMPLETION BUDGET. FUNDS REMAINING FROM 2024 MOVED INTO THE 2025 FOR COMPLETION.
- BA0002295 629 - FUNDS NEEDED TO PURCHASE A LAPTOP FOR A. HOLLOWAY. MOVED \$5,000 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT.
- BA0002296 405 - FUNDS NEEDED FOR THE PURCHASE OF ADOBE ACROBAT. MOVED \$200 FROM MISCELLANEOUS INTO OFFICE SUPPLIES & REPAIRS.
- BA0002297 595 - RECOGNIZING THE REVENUE OF THE SOLID WASTE GRANT.
- BA0002300 875 - MOVING THE BUDGET FOR ROCKHILL WATER SUPPLY FROM 2024 INTO 2025.
- BA0002301 491 - FUNDS NEEDED TO PURCHASE A DESK FRONT PARTITION. MOVED \$197 FROM MISCELLANEOUS INTO FURNITURE & EQUIPMENT.
- BA0002302 510 - FUNDS NEEDED FOR PROJECTS THAT WERE STARTED IN 2024, BUT WILL BE FINISHED IN 2025. (HVAC SYSTEM REPLACEMENT). THIS MOVED A TOTAL OF \$795,836 INTO THE 2025 BUDGET.
- BA0002303 408 - FUNDS NEEDED TO PURCHASE A NEW SCANNER. MOVED \$300 FROM CONFERENCES & DUES TO FURNITURE & EQUIPMENT.

BA0002305 629 - FUNDS NEEDED FOR UTILITIES
BASED ON UTILITY USAGE LAST YEAR.
MOVED \$2,000 FROM CONTINGENCY
TO UTILITIES.

BA0002308 885 - INSTALLATION OF AEROBIC
SYSTEM AT AIRPORT.



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21501 - #2 2025 AIRPORT FUND

| Adjustment Number | Budget Code | Description | Adjustment Date |
|--|--------------------------|---------------------------------------|-----------------|
| BA0002267 | 2025 PANOLA COUNTY BU... | AIRPORT HANGAR AND WELL HOUSE REMODEL | 1/9/2025 |
| Summary Description: HANGER 14,15,13,12,7 WELL HOUSE 1 & 2 | | | |

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|--------------|-------------------------------------|------------|------------|------------|
| <u>885-330-40500</u> | STATE GRANT | AIRPORT HANGAR AND WELL HOUSE REMOD | 0.00 | -86,965.00 | -86,965.00 |
| February: | -86,965.00 | | | | |
| <u>885-750-55320</u> | CONSTRUCTION | AIRPORT HANGAR AND WELL HOUSE REMOD | 496,500.00 | 86,965.00 | 583,465.00 |
| February: | 86,965.00 | | | | |
| <u>885-750-55320</u> | CONSTRUCTION | AIRPORT HANGAR AND WELL HOUSE REMOD | 496,500.00 | 62,835.00 | 559,335.00 |
| February: | 62,835.00 | | | | |

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-----------------------------|--------------------------|----------------------|-----------------|
| BA0002312 | 2025 PANOLA COUNTY BU... | FUEL TANK COMPLETION | 2/5/2025 |
| Summary Description: | | | |

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-------------------------|------------------------|------------|------------|------------|
| <u>885-750-54570</u> | REPAIRS AND RENOVATIONS | FUEL TANK COMPLETION | 20,000.00 | -4,351.00 | 15,649.00 |
| February: | -4,351.00 | | | | |
| <u>885-750-55320</u> | CONSTRUCTION | FUEL TANK COMPLETION | 496,500.00 | 4,351.00 | 500,851.00 |
| February: | 4,351.00 | | | | |



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21550 - #2 - 2/11/2025

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|------------------------------|-----------------|
| BA0002295 | 2025 PANOLA COUNTY BU... | 300 - LAPTOP FOR A. HOLLOWAY | 1/14/2025 |

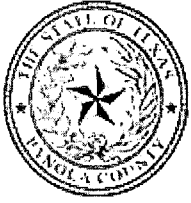
Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-----------------------|------------------------------|------------|------------|------------|
| <u>300-629-54080</u> | CONTINGENCY | 300 - LAPTOP FOR A. HOLLOWAY | 213,990.00 | -5,000.00 | 208,990.00 |
| January: | -5,000.00 | | | | |
| <u>300-629-55270</u> | FURNITURE & EQUIPMENT | 300 - LAPTOP FOR A. HOLLOWAY | 1,000.00 | 5,000.00 | 6,000.00 |
| January: | 5,000.00 | | | | |

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|---------------------|-----------------|
| BA0002296 | 2025 PANOLA COUNTY BU... | 405 - ADOBE ACROBAT | 1/14/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|---------------------------|------------------------|--------|------------|--------|
| <u>100-405-53100</u> | OFFICE SUPPLIES & REPAIRS | 405 - ADOBE ACROBAT | 400.00 | 200.00 | 600.00 |
| January: | 200.00 | | | | |
| <u>100-405-54990</u> | MISCELLANEOUS | 405 - ADOBE ACROBAT | 200.00 | -200.00 | 0.00 |
| January: | -200.00 | | | | |



Panola County, Texas

Budget Adjustment Register

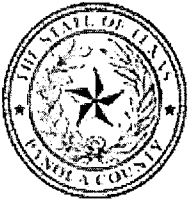
Adjustment Detail

Packet: GLPKT21564 - #2 - 2/11/2025 SOLID WASTE GRANT

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|-------------------------|-----------------|
| BA0002297 | 2025 PANOLA COUNTY BU... | 595 - SOLID WASTE GRANT | 1/15/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-------------------|-------------------------|------------|------------|------------|
| <u>100-330-41188</u> | ETCOG GRANT | 595 - SOLID WASTE GRANT | 0.00 | -10,500.00 | -10,500.00 |
| January: | | | | | |
| | | | -10,500.00 | | |
| <u>100-595-54681</u> | SOLID WASTE GRANT | 595 - SOLID WASTE GRANT | 0.00 | 10,500.00 | 10,500.00 |
| January: | | | | | |
| | | | 10,500.00 | | |



Panola County, Texas

Budget Adjustment Register

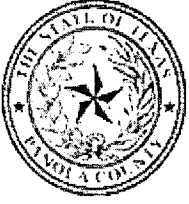
Adjustment Detail

Packet: GLPKT21581 - #2 2/11/2025 - ROCKHILL WATER SUPPLY

| | | | |
|--------------------------|--------------------------|-------------------------|------------------------|
| Adjustment Number | Budget Code | Description | Adjustment Date |
| BA0002300 | 2025 PANOLA COUNTY BU... | FUND 875 - ROCKHILL WSC | 1/17/2025 |

Summary Description:

| <u>Account Number</u> | <u>Account Name</u> | <u>Adjustment Description</u> | <u>Before</u> | <u>Adjustment</u> | <u>After</u> |
|-----------------------|---------------------|-------------------------------|---------------|-------------------|--------------|
| <u>875-330-41260</u> | TXCDBG FUNDS | FUND 875 - ROCKHILL WSC | 0.00 | -486,750.00 | -486,750.00 |
| January: | -486,750.00 | | | | |
| <u>875-360-41020</u> | ROCKHILL WSC MATCH | FUND 875 - ROCKHILL WSC | 0.00 | -4,775.00 | -4,775.00 |
| January: | -4,775.00 | | | | |
| <u>875-888-55802</u> | CONSTRUCTION | FUND 875 - ROCKHILL WSC | 0.00 | 416,400.00 | 416,400.00 |
| January: | 416,400.00 | | | | |
| <u>875-888-55806</u> | ENGINEERING | FUND 875 - ROCKHILL WSC | 0.00 | 57,100.00 | 57,100.00 |
| January: | 57,100.00 | | | | |
| <u>875-888-55808</u> | ADMINISTRATION | FUND 875 - ROCKHILL WSC | 0.00 | 18,025.00 | 18,025.00 |
| January: | 18,025.00 | | | | |



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21582 - #2 - 2/11/2025

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|----------------------------|-----------------|
| BA0002301 | 2025 PANOLA COUNTY BU... | 491 - DESK FRONT PARTITION | 1/21/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-----------------------|----------------------------|--------|------------|--------|
| <u>100-491-54990</u> | MISCELLANEOUS | 491 - DESK FRONT PARTITION | 355.00 | -197.00 | 158.00 |
| January: | | | | -197.00 | |
| <u>100-491-55270</u> | FURNITURE & EQUIPMENT | 491 - DESK FRONT PARTITION | 50.00 | 197.00 | 247.00 |
| January: | | | | 197.00 | |



| Adjustment Number | Budget Code | Description | Adjustment Date |
|-----------------------------|--------------------------|---|-----------------|
| BA0002302 | 2025 PANOLA COUNTY BU... | 2025 HVAC SYSTEM REPLACEMENT | 1/21/2025 |
| Summary Description: | | | |
| | 100-510-55270 ME000089 | SCHUMACHER PC CRTHOUSE WINDOWS \$455,400.00 | |
| | 100-510-55270 ME000091 | SCHUMACHER REMODEL RM 212 \$6,900.00 | |
| | 100-510-55270 ME000093 | SCHUMACHER CARPET TILES CC/DC OFFICES \$12,486.00 | |
| | 100-510-55270 ME000097 | SCHUMACHER NEW PARKING LOT FOR PC STRIPING ONLY \$5,000 | |
| | 100-510-55270 ME000101 | SCHUMACHER PCAIR BUILDING CONSTRUCTION \$316,050.00 | |

THESE ARE THE PROJECTS IN PROCESS AT THE END OF 12-31-2024

THE 2025 ORIGINAL BUDGET HAD \$1,250,000 IN CONSTRUCTION FOR THE NEW HVAC SYSTEMS FOR THE COURTHOUSE. THESE CONSTRUCTION ITEMS HAVE BEEN ROLLED FORWARD TO 2025 CONSTRUCTION AND THE HVAC SYSTEMS HAVE BEEN MOVED TO EQUIPMENT.

THIS AMENDMENT IS AN EMERGENCY AMENDMENT TO COVER UNFORSEEN DELAYS IN CONSTRUCTION.

JOHNSON CONTROLS IS THE VENDOR FOR THE HVAC SYSTEM. THE PROJECT BEGAN IN LATE 2024 (THIS WAS AN EARLIER START DATE THAN EXPECTED) \$220,000 WAS PAID TO JOHNSON CONTROLS IN 2024

THE HVAC SYSTEM WILL BE EXPENSED TO 100-510-55270

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-----------------------|------------------------------|-----------|------------|------------|
| <u>100-510-55270</u> | FURNITURE & EQUIPMENT | 2025 HVAC SYSTEM REPLACEMENT | 3,561.00 | 795,836.00 | 799,397.00 |
| January: | 66,319.67 | April: | 66,319.67 | July: | 66,319.67 |
| February: | 66,319.67 | May: | 66,319.67 | August: | 66,319.67 |
| March: | 66,319.67 | June: | 66,319.67 | September: | 66,319.67 |
| | | | | October: | 66,319.67 |
| | | | | November: | 66,319.67 |
| | | | | December: | 66,319.63 |



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21591 - #2 - 2/11/2025

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|------------------------|-----------------|
| BA0002303 | 2025 PANOLA COUNTY BU... | 408 - SCANNER PURCHASE | 1/22/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-----------------------|------------------------|----------|------------|----------|
| <u>100-408-54270</u> | CONFERENCES AND DUES | 408 - SCANNER PURCHASE | 1,300.00 | -300.00 | 1,000.00 |
| January: | | | | -300.00 | |
| <u>100-408-55270</u> | FURNITURE & EQUIPMENT | 408 - SCANNER PURCHASE | 1,000.00 | 300.00 | 1,300.00 |
| January: | | | | 300.00 | |



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21597 - #2 - 2/11/2025

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|-----------------|-----------------|
| BA0002305 | 2025 PANOLA COUNTY BU... | 629 - UTILITIES | 1/23/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|--------------|------------------------|------------|------------|------------|
| <u>300-629-54080</u> | CONTINGENCY | 629 - UTILITIES | 208,990.00 | -2,000.00 | 206,990.00 |
| January: | -2,000.00 | | | | |
| <u>300-629-54430</u> | UTILITIES | 629 - UTILITIES | 30,000.00 | 2,000.00 | 32,000.00 |
| January: | 2,000.00 | | | | |



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT21646 - #2 - 2/11/2025

| Adjustment Number | Budget Code | Description | Adjustment Date |
|-------------------|--------------------------|--------------------------------------|-----------------|
| BA0002308 | 2025 PANOLA COUNTY BU... | 885 - INSTALLATION OF AEROBIC SYSTEM | 2/4/2025 |

Summary Description:

| Account Number | Account Name | Adjustment Description | Before | Adjustment | After |
|----------------------|-------------------------|--------------------------------------|-----------|------------|-----------|
| <u>885-750-54570</u> | REPAIRS AND RENOVATIONS | 885 - INSTALLATION OF AEROBIC SYSTEM | 20,000.00 | -7,600.00 | 12,400.00 |
| February: | -7,600.00 | | | | |
| <u>885-750-55270</u> | FURNITURE & EQUIPMENT | 885 - INSTALLATION OF AEROBIC SYSTEM | 50.00 | 7,600.00 | 7,650.00 |
| February: | 7,600.00 | | | | |