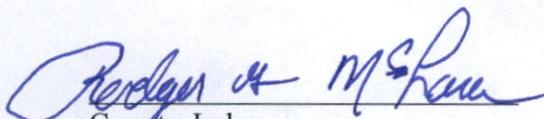


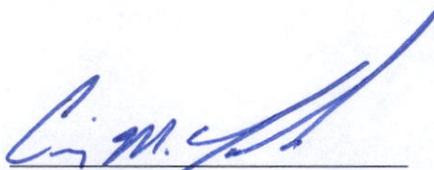
**PANOLA COUNTY  
2025  
BUDGET AMENDMENT #19**

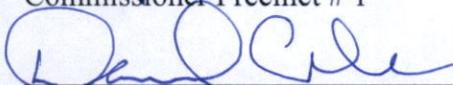
We hereby amend the Panola County Budget for the Fiscal Year 2025 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2025.

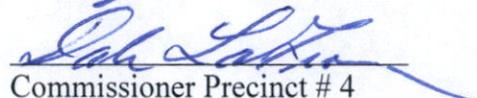
Signed on this 10th day of February, 2026.

  
\_\_\_\_\_  
County Judge

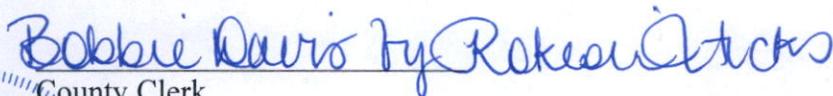
  
\_\_\_\_\_  
Commissioner Precinct # 1

  
\_\_\_\_\_  
Commissioner Precinct # 3

  
\_\_\_\_\_  
Commissioner Precinct # 2

  
\_\_\_\_\_  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 10th day of February, 2026 as the same appears on file in the office of the County Clerk of Panola County.

  
\_\_\_\_\_  
County Clerk



February 10, 2026

## #19 BUDGET AMENDMENT 2/10/2026

- BA0002494 400 - SHORT FALL IN OPEB DUE TO AN INCREASE IN THE JUDICIAL SUPPLEMENT IN SEPTEMBER 2025. INCREASED OPEB LINE \$46.
- BA0002495 491 - ELECTIONS ADMIN & DEPUTY REACHED 240 CT HOURS AND HAD TO BE PAID FOR ANY COMP OVER 240 HOURS.
- BA0002496 560 - FUNDS NEEDED IN PARTS AND REPAIRS. MOVED \$3,144 FROM FURNITURE AND EQUIPMENT INTO PARTS AND REPAIRS.
- BA0002497 580 - G. GRIMES HAD A 40 HOUR WEEK THAT WAS SHORT AT THE END OF 2024 AND A 40 HOUR WEEK THAT WAS OVER IN 2025. THE TWO WEEKS TOTAL GAVE HER A TOTAL OF 78 HOURS PAID. THE OVERAGE RESULTED BECAUSE THERE WERE MORE HOURS THAT CAME OUT OF THE 2025 BUDGET IN JANUARY OF 2025 THAN WERE BUDGETED FOR. THE OVERAGE WAS ONE HOUR.
- BA0002498 581 - FUNDS NEEDED IN PARTS AND REPAIRS. MOVED \$283 FROM FURNITURE AND EQUIPMENT, \$833 FROM OFFICE SUPPLIES.
- BA0002499 629 - FUNDS NEEDED TO COVER OPEB. MOVED \$64 FROM WORKERS COMP.
- BA0002500 409 - FUNDS NEEDED FROM CONTINGENCY TO ACCOUNT FOR THE OPEB, ELECTIONS, AND G.GRIMES.
- BA0002504 560 - RECOGNIZED TAC INSURANCE PAYMENTS FOR DURANGO (VIN 8920) FOR THE TOTAL OF \$9,126. ADDED TO PARTS AND REPAIRS LINE.
- BA0002506 560 - FUNDS NEEDED FOR REPAIRS TO DODGE DURANGO. MOVED \$15,674 FROM FURNITURE & EQUIPMENT INTO PARTS AND REPAIRS.



# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23367 - #19-2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002494	2025 PANOLA COUNTY BU...	400- OTHER POST EMPLOYMENT BENEFITS	12/31/2025

**Summary Description:** SHORT FALL IN OPEB DUE TO AN INCREASE IN THE JUDICIAL SUPPLEMENT IN SEPTEMBER 2025

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-400-52070</u>	OTHER POST EMPLOYMENT BE	400- OTHER POST EMPLOYMENT BENEFITS	17,719.00	46.00	17,765.00
December:	46.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002495	2025 PANOLA COUNTY BU...	491-ELECTIONS ADMIN. OVERTIME PAY	12/31/2025

**Summary Description:** ELECTIONS ADMIN & DEPUTY REACHED 240 CT HOURS AND HAD TO BE PAID FOR ANY COMP OVER 240.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-491-51020</u>	APPOINTED OFFICIAL	491-ELECTIONS ADMIN. OVERTIME PAY	48,526.00	558.00	49,084.00
December:	558.00				
<u>100-491-51040</u>	DEPUTIES	491-ELECTIONS ADMIN. OVERTIME PAY	39,693.00	457.00	40,150.00
December:	457.00				
<u>100-491-52030</u>	RETIREMENT & DEATH BENEFI	491-ELECTIONS ADMIN. OVERTIME PAY	21,049.00	107.00	21,156.00
December:	107.00				
<u>100-491-52070</u>	OTHER POST EMPLOYMENT BE	491-ELECTIONS ADMIN. OVERTIME PAY	8,822.00	102.00	8,924.00
December:	102.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002496	2025 PANOLA COUNTY BU...	560-PARTS REPAIRS AND GAS	12/31/2025

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560-PARTS REPAIRS AND GAS	244,226.00	3,144.00	247,370.00
December:	3,144.00				
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560-PARTS REPAIRS AND GAS	339,403.00	-3,144.00	336,259.00
December:	-3,144.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002497	2025 PANOLA COUNTY BU...	580-GLENDA GRIMES OVERAGE	12/31/2025

**Summary Description:** GLENDA GRIMES HAD A 40 HOUR WEEK THAT WAS SHORT AT THE END OF 2024 AND A 40 HOUR WEEK THAT WAS OVER IN 2025. THE TWO WEEKS TOGETHER GAVE HER A TOTAL OF 78 HOURS PAID.

THE OVERAGE RESULTED BECAUSE THERE WERE MORE HOURS THAT CAME OUT OF THE 2025 BUDGET IN JANUARY OF 2025 THAN WERE BUDGETED.

THE OVERAGE WAS ONE HOUR.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-580-51050</u>	SECRETARIES	580-GLENDA GRIMES OVERAGE	39,693.00	19.00	39,712.00
January:	19.00				
<u>100-580-52070</u>	OTHER POST EMPLOYMENT BE	580-GLENDA GRIMES OVERAGE	3,970.00	2.00	3,972.00
January:	2.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002498	2025 PANOLA COUNTY BU...	581-PARTS REPAIRS GAS AND TRANS EXP OVERAGE	12/31/2025

**Summary Description:**



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23393 - #19-2025

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002504	2025 PANOLA COUNTY BU...	560 TAC RMP PAYMENTS & SUPPLEMENTS RECEIVED	12/31/2025
<b>Summary Description:</b> DODGE DURANGO SUPPLEMENT \$6,517.16			
DODGE DURANGO SUPPLEMENT \$2,607.93			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560-DODGE DURANGO VIN#8920	-217,832.00	-2,608.00	-220,440.00
December:	-2,608.00				
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560-DODGE DURANGO VIN#8920	-217,832.00	-6,518.00	-224,350.00
December:	-6,518.00				
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560 TAC RMP PAYMENTS & SUPPLEMENTS RE	247,370.00	9,126.00	256,496.00
December:	9,126.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002506	2025 PANOLA COUNTY BU...	560-PARTS & REPAIRS	12/31/2025
<b>Summary Description:</b>			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560-PARTS & REPAIRS	247,370.00	15,674.00	263,044.00
December:	15,674.00				
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560-PARTS & REPAIRS	336,259.00	-15,674.00	320,585.00
December:	-15,674.00				