

PANOLA COUNTY
2026
BUDGET AMENDMENT #2

We hereby amend the Panola County Budget for the Fiscal Year 2026 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 2026.

Signed on this 24th day of February, 2026.

absent
County Judge

Billy Alvarado
Commissioner Precinct # 1

C. M. [Signature]
Commissioner Precinct # 3

David [Signature]
Commissioner Precinct # 2

[Signature]
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 24th day of February, 2026 as the same appears on file in the office of the County Clerk of Panola County.

[Signature]
County Clerk



February 24, 2026

#2 BUDGET AMENDMENT 2/24/2026

BA0002507 560 - RECOGNIZED DONATION FROM
CARTHAGE SERVICE LEAGUE FOR THE
PURCHASE OF EQUIPMENT. INCREASED
FURNITURE \$12,642.

BA0002508 822 - FUNDS NEEDED FOR ADDITIONAL
STAFF FOR THE SHERIFF'S
DEPARTMENT. MOVED \$50,660 FROM
CAPITAL OUTLAY EQUIPMENT AND
UNEMPLOYMENT INTO SALARY AND
APPROPRIATE FRINGE LINES.

BA0002509 400 - FUNDS NEEDED FOR PURCHASE OF
DIGITAL SCANNER. MOVED \$500 FROM
CONTINGENCY INTO FURNITURE AND
EQUIPMENT

BA0002510 457 - FUNDS NEEDED FOR PURCHASE OF
DIGITAL SCANNER. MOVED \$500 FROM
CONTINGENCY INTO FURNITURE AND
EQUIPMENT.

BA0002511 491 - FUNDS NEEDED FOR TEMPORARY
ELECTIONS HELP. MOVED \$3,984 FROM
CONTINGENCY INTO APPROPRIATE
LINES FOR SALARY, SSC, AND WC.

BA0002512 885 - RECOGNIZED RAMP GRANT FUNDS
AND MOVED \$1,248 FROM FUEL AND
REPAIRS TO INCREASE PROFESSIONAL
SERVICES \$12,474. FUND ARE FOR
SIDEWALK REPAIRS.



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23416 - #2 CARTHAGE SERVICE LEAGUE
DONATION TO SO

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002507	2026 PANOLA COUNTY BU...	560 - CARTHAGE SERVICE LEAGUE DONATION	2/12/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560 - CARTHAGE SERVICE LEAGUE DONATION	-125,000.00	-12,642.00	-137,642.00
February:					
				-12,642.00	
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560 - CARTHAGE SERVICE LEAGUE DONATION	240,940.00	12,642.00	253,582.00
February:				12,642.00	



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23417 - SB22 #1 BUDGET AMENDMENT 2026

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002508	2026 PANOLA COUNTY BU...	ADDITIONAL STAFF FOR THE SHERIFF DEPT	1/1/2026

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>822-560-51041</u>	DEPUTIES	ADDITIONAL STAFF FOR THE SHERIFF DEPT	42,510.00	42,510.00	85,020.00
January: 3,542.50	April: 3,542.50	July: 3,542.50	October: 3,542.50		
February: 3,542.50	May: 3,542.50	August: 3,542.50	November: 3,542.50		
March: 3,542.50	June: 3,542.50	September: 3,542.50	December: 3,542.50		
<u>822-560-52010</u>	SOCIAL SECURITY	ADDITIONAL STAFF FOR THE SHERIFF DEPT	3,931.00	3,253.00	7,184.00
January: 271.08	April: 271.08	July: 271.08	October: 271.08		
February: 271.08	May: 271.08	August: 271.08	November: 271.08		
March: 271.08	June: 271.08	September: 271.08	December: 271.12		
<u>822-560-52030</u>	RETIREMENT & DEATH BENEFI	ADDITIONAL STAFF FOR THE SHERIFF DEPT	5,651.00	4,677.00	10,328.00
January: 389.75	April: 389.75	July: 389.75	October: 389.75		
February: 389.75	May: 389.75	August: 389.75	November: 389.75		
March: 389.75	June: 389.75	September: 389.75	December: 389.75		
<u>822-560-52040</u>	WORKERS COMPENSATION	ADDITIONAL STAFF FOR THE SHERIFF DEPT	1,542.00	220.00	1,762.00
January: 18.33	April: 18.33	July: 18.33	October: 18.33		
February: 18.33	May: 18.33	August: 18.33	November: 18.33		
March: 18.33	June: 18.33	September: 18.33	December: 18.37		
<u>822-560-52060</u>	UNEMPLOYMENT INSURANCE	ADDITIONAL STAFF FOR THE SHERIFF DEPT	258.00	-156.00	102.00
January: -13.00	April: -13.00	July: -13.00	October: -13.00		
February: -13.00	May: -13.00	August: -13.00	November: -13.00		
March: -13.00	June: -13.00	September: -13.00	December: -13.00		
<u>822-560-55270</u>	CAPITAL OUTLAY EQUIPMENT	ADDITIONAL STAFF FOR THE SHERIFF DEPT	286,373.00	-50,504.00	235,869.00
January: -4,208.67	April: -4,208.67	July: -4,208.67	October: -4,208.67		
February: -4,208.67	May: -4,208.67	August: -4,208.67	November: -4,208.67		
March: -4,208.67	June: -4,208.67	September: -4,208.67	December: -4,208.63		



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23430 - #2 DIGITAL SCANNER

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002509	2026 PANOLA COUNTY BU...	400 - DIGITAL SCANNER	2/17/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-400-55270</u>	FURNITURE & EQUIPMENT	400 - DIGITAL SCANNER	450.00	500.00	950.00
February:					500.00
<u>100-409-55270</u>	FURNITURE & EQUIPMENT	400 - DIGITAL SCANNER	27,000.00	-500.00	26,500.00
February:					-500.00



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23431 - #2 JP2 DIGITAL SCANNER

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002510	2026 PANOLA COUNTY BU...	457 - JP2 DIGITAL SCANNER	2/17/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-55270</u>	FURNITURE & EQUIPMENT	457 - JP2 DIGITAL SCANNER	26,500.00	-500.00	26,000.00
February:				-500.00	
<u>100-457-55270</u>	FURNITURE & EQUIPMENT	457 - JP2 DIGITAL SCANNER	1,000.00	500.00	1,500.00
February:				500.00	



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23432 - #2 K. MCCLELLAND TEMPORARY HELP

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002511	2026 PANOLA COUNTY BU...	491 - K. MCCLELLAND TEMPORARY HELP	2/18/2026

Summary Description: \$15/HOUR, 40 HOURS/WEEK, 6 WEEKS.
 40X6 = 240 HOURS
 240 X 15 = \$3600.00

3600 X 0.765 = 276 (SOCIAL SECURITY)
 3600 X 0.03 = 108 (WC)

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	491 - K. MCCLELLAND TEMPORARY HELP	996,752.00	-3,984.00	992,768.00
February:	-3,984.00				
<u>100-491-51040</u>	DEPUTIES	491 - K. MCCLELLAND TEMPORARY HELP	42,095.00	3,600.00	45,695.00
February:	3,600.00				
<u>100-491-52010</u>	SOCIAL SECURITY TAXES	491 - K. MCCLELLAND TEMPORARY HELP	7,157.00	276.00	7,433.00
February:	276.00				
<u>100-491-52040</u>	WORKERS COMPENSATION	491 - K. MCCLELLAND TEMPORARY HELP	2,807.00	108.00	2,915.00
February:	108.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23441 - #2 2026 AIRPORT

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002512	2026 PANOLA COUNTY BU...	885-PROFESSIONAL SERVICE AWOS MAINTENANCE	2/19/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>885-330-40500</u>	STATE GRANT	885-PROFESSIONAL SERVICE AWOS MAINTEN	0.00	-11,226.00	-11,226.00
February:	-11,226.00				
<u>885-750-54150</u>	PROFESSIONAL SERVICES	885-PROFESSIONAL SERVICE AWOS MAINTEN	10,000.00	12,474.00	22,474.00
February:	12,474.00				
<u>885-750-54930</u>	FUEL & REPAIRS	885-PROFESSIONAL SERVICE AWOS MAINTEN	79,969.00	-1,248.00	78,721.00
February:	-1,248.00				