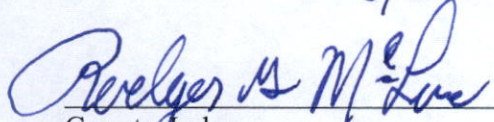



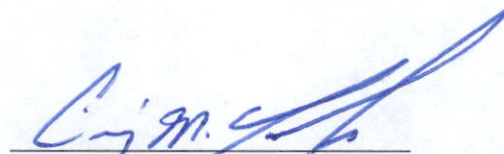
PANOLA COUNTY
2026
BUDGET AMENDMENT #3


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 March, 2026.


County Judge

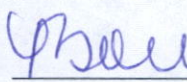

Commissioner Precinct # 1


Commissioner Precinct # 3


Commissioner Precinct # 2


Commissioner Precinct # 4

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


County Clerk



March 24, 2026

#3 BUDGET AMENDMENT 3/24/2026

- BA0002513 560 - FUNDS RECEIVED FROM INSURANCE PROCEEDS FOR DODGE DURANGO (UNIT 25-4). RECOGNIZED REVENUE AND INCREASED PARTS AND REPAIRS LINE BY \$13,236.00
- BA0002518 646 - BUDGETING 2025 REV NOT DISPERSED TO PRCDC AND CITIES. RECOGNIZED REVENUE AND DISPERSED TO CHILD ADVOCACY AND CITIES CHILD SAFETY FEE.
- BA0002521 623 - FUNDS NEEDED FOR BELLY DUMP TRAILER PURCHASE. MOVED \$39,050 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT
- BA0002522 623 - FUNDS NEEDED FOR TRUCK PURCHASE. MOVED \$47,000 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT.
- BA0002523 623 - FUNDS MOVED FOR FUTURE EQUIPMENT PURCHASES. MOVED \$63,950 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT.
- BA0002524 477 - FUNDS NEEDED FOR BENEFITS FOR THIRD ADA POSITION. MOVED \$20,000 OUT OF WITNESS EXPENSE, AND \$20,700 OUT OF PROFESSIONAL SERVICES AND INTO APPROPRIATE FRINGE LINES.
- BA0002525 622 - FUNDS NEEDED FOR CULVERT PURCHASE. MOVED \$3,000 FROM CONTINGENCY INTO LUMBER, PILING, AND CULVERTS.



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23504 - # 3 TAC INSURANCE - UNIT 25-4 VIN 8283

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002513	2026 PANOLA COUNTY BU...	560 - TAC INSURANCE PROCEEDS	3/3/2026
Summary Description: 2025 - DODGE DURANGO UNIT 25-4 VIN 8283			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560 - TAC INSURANCE PROCEEDS	-137,642.00	-13,236.00	-150,878.00
March:	-13,236.00				
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560 - TAC INSURANCE PROCEEDS	300,000.00	13,236.00	313,236.00
March:	13,236.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23512 - CHILD SAFETY FEES

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002518	2026 PANOLA COUNTY BU...	BUDGETING 2025 REV NOT DISPERSED TO PRCDC & CITIES	3/5/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41114</u>	CHILD SAFETY FEE	BUDGETING 2025 REV NOT DISPERSED TO PR	-34,000.00	-24,808.00	-58,808.00
March:	-24,808.00				
<u>100-646-54815</u>	CHILD ADVOCACY	BUDGETING 2025 REV NOT DISPERSED TO PR	22,000.00	11,515.00	33,515.00
March:	11,515.00				
<u>100-646-54816</u>	CITIES CHILD SAFETY FEE DISTR	BUDGETING 2025 REV NOT DISPERSED TO PR	12,000.00	13,293.00	25,293.00
March:	13,293.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23545 - #3 - PCT 3 TRUCK AND TRAILER PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002521	2026 PANOLA COUNTY BU...	623 - BELLY DUMP TRAILER PURCHASE	3/10/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623 - BELLY DUMP TRAILER PURCHASE	249,134.00	-39,050.00	210,084.00
March:	-39,050.00				
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	623 - BELLY DUMP TRAILER PURCHASE	100,000.00	39,050.00	139,050.00
March:	39,050.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002522	2026 PANOLA COUNTY BU...	623 - TRUCK PURCHASE	3/10/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623 - TRUCK PURCHASE	249,134.00	-47,000.00	202,134.00
March:	-47,000.00				
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	623 - TRUCK PURCHASE	100,000.00	47,000.00	147,000.00
March:	47,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002523	2026 PANOLA COUNTY BU...	623 - FUTURE EQUIPMENT PURCHASES	3/10/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623 - FUTURE EQUIPMENT PURCHASES	249,134.00	-63,950.00	185,184.00
March:	-63,950.00				
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	623 - FUTURE EQUIPMENT PURCHASES	100,000.00	63,950.00	163,950.00
March:	63,950.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23620 - #3 - CDA ADA POSITION

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002524	2026 PANOLA COUNTY BU...	477 - THIRD ADA POSITION	3/19/2026

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>100-477-52010</u>	SOCIAL SECURITY TAXES	477 - THIRD ADA POSITION	39,196.00	7,218.00	46,414.00
March:	7,218.00				
<u>100-477-52020</u>	GROUP MEDICAL & LIFE INSUR	477 - THIRD ADA POSITION	116,760.00	10,714.00	127,474.00
March:	10,714.00				
<u>100-477-52030</u>	RETIREMENT & DEATH BENEFI	477 - THIRD ADA POSITION	56,352.00	10,379.00	66,731.00
March:	10,379.00				
<u>100-477-52040</u>	WORKERS COMPENSATION	477 - THIRD ADA POSITION	25,616.00	2,831.00	28,447.00
March:	2,831.00				
<u>100-477-52060</u>	UNEMPLOYMENT INSURANCE	477 - THIRD ADA POSITION	1,543.00	123.00	1,666.00
March:	123.00				
<u>100-477-52070</u>	OTHER POST EMPLOYMENT BE	477 - THIRD ADA POSITION	51,228.00	9,435.00	60,663.00
March:	9,435.00				
<u>100-477-54150</u>	PROFESSIONAL SERVICES	477 - THIRD ADA POSITION	81,000.00	-20,700.00	60,300.00
March:	-20,700.00				
<u>100-477-54180</u>	WITNESS EXPENSE	477 - THIRD ADA POSITION	40,000.00	-20,000.00	20,000.00
March:	-20,000.00				



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT23621 - #3 PCT 2 - CULVERT

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002525	2026 PANOLA COUNTY BU...	622 - PURCHASE CULVERT	3/19/2026

Summary Description: PURCHASE 48X60 CULVERT

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-622-54080</u>	CONTINGENCY	622 - PURCHASE CULVERT	276,721.00	-3,000.00	273,721.00
March:					
				-3,000.00	
<u>200-622-55290</u>	LUMBER PILING & CULVERTS	622 - PURCHASE CULVERT	8,500.00	3,000.00	11,500.00
March:					
				3,000.00	