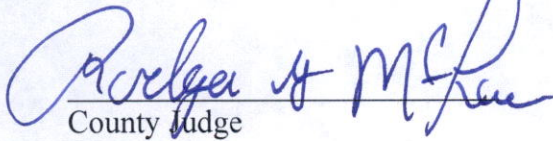
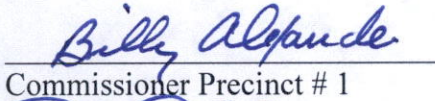


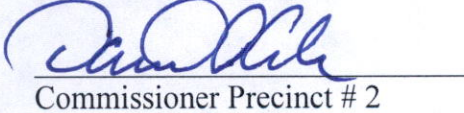
**PANOLA COUNTY  
2026  
BUDGET AMENDMENT #4**

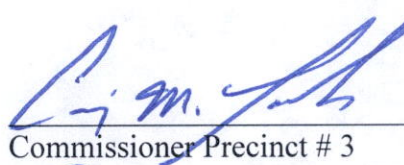
We hereby amend the Panola County Budget for the Fiscal Year 2026 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2026.

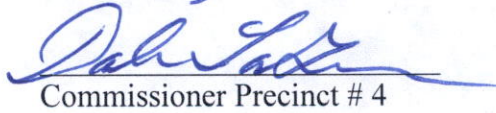
Signed on this 21<sup>st</sup> day of April, 2026.

  
County Judge

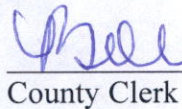
  
Commissioner Precinct # 1

  
Commissioner Precinct # 2

  
Commissioner Precinct # 3

  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 21<sup>st</sup> day of April, 2026 as the same appears on file in the office of the County Clerk of Panola County.

  
County Clerk



April 21, 2026

#### #4 BUDGET AMENDMENT 4/21/2026

- BA0002519 465 - INCREASE BUDGET FOR ELECTION SECURITY WORKERS AND TO REFLECT A CHANGE IN PAY FOR TABITHA MARTINEZ THAT WAS APPROVED IN DECEMBER OF 2025
- BA0002520 400 - MOTION WAS MADE IN THE BUDGET HEARING TO MOVE THE SECRETARY TO THE FLOATING SECRETARY LINE ITEM.
- BA0002526 621 - FUNDS NEEDED FOR DUMP TRUCK PURCHASE. MOVED \$90,000 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT.
- BA0002527 560 - TAC INSURANCE PROCEEDS FOR CLAIM APD20265217-1 (VIN 8283). RECOGNIZED REVENUE AND INCREASED PARTS, REPAIRS LINE \$2,431.
- BA0002528 624 - FUNDS NEEDED FOR SKID STEER PURCHASE. MOVED \$30,000 FROM CONTINGENCY INTO FURNITURE & EQUIPMENT.
- BA0002529 168 - RETIREMENT AND OPEB LINES NEEDED TO BE INCREASED FOR THE WAGE SUPPLEMENT FOR THE RECORDS PRESERVATION PROJECT THAT WAS PAID OUT IN JANUARY.
- BA0002531 560 - REGONIZING REVENUE FOR THE DONATION FROM THE CARTHAGE SERVICE LEAGUE. INCREASED FURNITURE & EQUIPMENT \$12,642.
- BA0002532 623 - SHAKER RENTAL FOR PUG MILL. MOVED \$10,000 FROM CONTINGENCY INTO RENTALS AND LEASES.
- BA0002533 560 - DUE TO SUBROGATION PAYMENT FROM THE DRIVER AT FAULT, TAC REFUNDED THE DEDUCTIBLE PAYMENT. RECOGNIZED THE REVENUE AND \$2,500 INTO FURNITURE & EQUIPMENT.

BA0002534 409 - MORE FUNDS NEEDED IN INSURANCE  
LINE FOR ANY FUTURE INSURANCE  
DEDUCTIBLES. MOVED \$50,000 FROM  
CONTIGENCY AND INTO  
INSURANCE/LIABILITY LINE.

BA0002535 JUVP - MORE FUNDS NEEDED IN  
ADDITIONAL OPERATING EXPENSES FOR  
FY26. MOVED \$10,000 FROM ICC - SECURE  
PLACEMENT AND INTO OPERATING  
EXPENSES DIRECT SUPERVISION.



**Adjustment Number**      **Budget Code**      **Description**      **Adjustment Date**  
 BA0002519      2026 PANOLA COUNTY BU...      FRINGE BUD INCREASE FOR ELECTION SEC TM INCREASE      3/5/2026

**Summary Description:** INCREASE BUDGET FOR ELECTION SECURITY WORKERS AND TO REFLECT A CHANGE IN PAY FOR TABITHA MARTINEZ THAT WAS APPROVED IN DECEMBER OF 2025.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	FRINGE BUD INCREASE FOR ELECTION SEC TM	992,768.00	-8,692.00	984,076.00
January:	-724.33	April: -724.33	July: -724.33	October: -724.33	
February:	-724.33	May: -724.33	August: -724.33	November: -724.33	
March:	-724.33	June: -724.33	September: -724.33	December: -724.37	
<u>100-465-51300</u>	BAILIFF AND SECURITY	SECURITY WORKERS FOR ELECTIONS	213,204.00	4,166.00	217,370.00
January:	347.17	April: 347.17	July: 347.17	October: 347.17	
February:	347.17	May: 347.17	August: 347.17	November: 347.17	
March:	347.17	June: 347.17	September: 347.17	December: 347.13	
<u>100-465-51300</u>	BAILIFF AND SECURITY	T.MARTINEZ RATE INCREASE	213,204.00	2,485.00	215,689.00
January:	207.08	April: 207.08	July: 207.08	October: 207.08	
February:	207.08	May: 207.08	August: 207.08	November: 207.08	
March:	207.08	June: 207.08	September: 207.08	December: 207.12	
<u>100-465-52010</u>	SOCIAL SECURITY TAXES	FRINGE BUD INCREASE FOR ELECTION SEC TM	16,312.00	509.00	16,821.00
January:	42.42	April: 42.42	July: 42.42	October: 42.42	
February:	42.42	May: 42.42	August: 42.42	November: 42.42	
March:	42.42	June: 42.42	September: 42.42	December: 42.38	
<u>100-465-52030</u>	RETIREMENT & DEATH BENEFI	FRINGE BUD INCREASE FOR ELECTION SEC TM	23,454.00	732.00	24,186.00
January:	61.00	April: 61.00	July: 61.00	October: 61.00	
February:	61.00	May: 61.00	August: 61.00	November: 61.00	
March:	61.00	June: 61.00	September: 61.00	December: 61.00	
<u>100-465-52040</u>	WORKERS COMPENSATION	FRINGE BUD INCREASE FOR ELECTION SEC TM	6,397.00	126.00	6,523.00
January:	10.50	April: 10.50	July: 10.50	October: 10.50	
February:	10.50	May: 10.50	August: 10.50	November: 10.50	
March:	10.50	June: 10.50	September: 10.50	December: 10.50	
<u>100-465-52060</u>	UNEMPLOYMENT INSURANCE	FRINGE BUD INCREASE FOR ELECTION SEC TM	1,068.00	8.00	1,076.00
January:	0.67	April: 0.67	July: 0.67	October: 0.67	
February:	0.67	May: 0.67	August: 0.67	November: 0.67	
March:	0.67	June: 0.67	September: 0.67	December: 0.63	
<u>100-465-52070</u>	OTHER POST EMPLOYMENT BE	FRINGE BUD INCREASE FOR ELECTION SEC TM	17,070.00	666.00	17,736.00
January:	55.50	April: 55.50	July: 55.50	October: 55.50	
February:	55.50	May: 55.50	August: 55.50	November: 55.50	
March:	55.50	June: 55.50	September: 55.50	December: 55.50	

**Adjustment Number**      **Budget Code**      **Description**      **Adjustment Date**  
 BA0002520      2026 PANOLA COUNTY BU...      2026 FLOATING SECRETARY      1/1/2026

**Summary Description:** MOTION WAS MADE IN THE BUDGET HEARING TO MOVE THE SECRETARY TO THE FLOATING SECRETARY LINE ITEM.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-400-51050</u>	SECRETARY	2026 FLOATING SECRETARY	42,095.00	-42,095.00	0.00
January:	-3,507.92	April: -3,507.92	July: -3,507.92	October: -3,507.92	
February:	-3,507.92	May: -3,507.92	August: -3,507.92	November: -3,507.92	
March:	-3,507.92	June: -3,507.92	September: -3,507.92	December: -3,507.88	
<u>100-400-51070</u>	FLOATING SECRETARY	2026 FLOATING SECRETARY	0.00	42,095.00	42,095.00
January:	3,507.92	April: 3,507.92	July: 3,507.92	October: 3,507.92	
February:	3,507.92	May: 3,507.92	August: 3,507.92	November: 3,507.92	
March:	3,507.92	June: 3,507.92	September: 3,507.92	December: 3,507.88	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23622 - #4 PCT 1 DUMP TRUCK PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002526	2026 PANOLA COUNTY BU...	621 - DUMP TRUCK PURCHASE	3/23/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-621-54080</u>	CONTINGENCY	621 - DUMP TRUCK PURCHASE	302,094.00	-90,000.00	212,094.00
March:	-90,000.00				
<u>200-621-55270</u>	FURNITURE & EQUIPMENT	621 - DUMP TRUCK PURCHASE	150,000.00	90,000.00	240,000.00
March:	90,000.00				



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23656 - #4 - TAC INSURANCE PROCEEDS (VIN 8283)

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002527	2026 PANOLA COUNTY BU...	560 - TAC INSURANCE PROCEEDS	3/30/2026
<b>Summary Description:</b> APD20265217-1 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	-150,878.00	-2,431.00	-153,309.00
March:					
			-2,431.00		
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560 - TAC INSURANCE PROCEEDS	313,236.00	2,431.00	315,667.00
March:					
			2,431.00		



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23657 - #4 - PCT4 SKID STEER PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002528	2026 PANOLA COUNTY BU...	624 - SKID STEER PURCHASE	3/30/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-624-54080</u>	CONTINGENCY	624 - SKID STEER PURCHASE	237,937.00	-30,000.00	207,937.00
March:				-30,000.00	
<u>200-624-55270</u>	FURNITURE & EQUIPMENT	624 - SKID STEER PURCHASE	144,515.00	30,000.00	174,515.00
March:				30,000.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23694 - 168-FRINGE BENEFITS

<b>Adjustment Number</b>	<b>Budget Code</b>	<b>Description</b>	<b>Adjustment Date</b>
BA0002529	2026 PANOLA COUNTY BU...	168-DISTRICT CLERK RECORDS MGT & PRES.	1/1/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>168-660-52030</u>	RETIREMENT	168-DISTRICT CLERK RECORDS MGT & PRES.	0.00	3,581.00	3,581.00
January: 298.42	April: 298.42	July: 298.42	October: 298.42		
February: 298.42	May: 298.42	August: 298.42	November: 298.42		
March: 298.42	June: 298.42	September: 298.42	December: 298.38		
<u>168-660-52070</u>	OPEB	168-DISTRICT CLERK RECORDS MGT & PRES.	0.00	3,400.00	3,400.00
January: 283.33	April: 283.33	July: 283.33	October: 283.33		
February: 283.33	May: 283.33	August: 283.33	November: 283.33		
March: 283.33	June: 283.33	September: 283.33	December: 283.37		



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23696 - #4 CARTHAGE SERVICE LEAGUE DONATION

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002531	2026 PANOLA COUNTY BU...	560 - CARTHAGE SERVICE LEAGUE DONATION	4/8/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560 - CARTHAGE SERVICE LEAGUE DONATION	-153,309.00	-12,642.00	-165,951.00
April:				-12,642.00	
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560 - CARTHAGE SERVICE LEAGUE DONATION	253,582.00	12,642.00	266,224.00
April:				12,642.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23697 - #4 PCT 3 SHAKER RENTAL FOR PUG MILL

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002532	2026 PANOLA COUNTY BU...	623 - SHAKER RENTAL FOR PUG MILL	4/8/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623 - SHAKER RENTAL FOR PUG MILL	99,134.00	-10,000.00	89,134.00
April:				-10,000.00	
<u>200-623-54610</u>	RENTALS & LEASES	623 - SHAKER RENTAL FOR PUG MILL	36,100.00	10,000.00	46,100.00
April:				10,000.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23714 - #4 TAC DEDUCTIBLE REIM.  
APD20254363-1

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002533	2026 PANOLA COUNTY BU...	560 - DEDUCTIBLE REIM.	4/14/2026
<b>Summary Description:</b> APD20254363-1 DANIELS			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	560 - DEDUCTIBLE REIM.	-165,951.00	-2,500.00	-168,451.00
April:					
				-2,500.00	
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560 - DEDUCTIBLE REIM.	266,224.00	2,500.00	268,724.00
April:					
				2,500.00	



Panola County, Texas

# Budget Adjustment Register

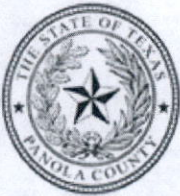
## Adjustment Detail

Packet: GLPKT23731 - #4 INSURANCE AND LIABILITY

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002534	2026 PANOLA COUNTY BU...	409 - INSURANCE AND LIABILITY	4/17/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54080</u>	CONTINGENCY	409 - INSURANCE AND LIABILITY	984,076.00	-50,000.00	934,076.00
April:				-50,000.00	
<u>100-409-54120</u>	INSURANCE/ LIAB. FIRE ETC.	409 - INSURANCE AND LIABILITY	475,000.00	50,000.00	525,000.00
April:				50,000.00	



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT23732 - 585-LOCAL MATCH BUDGET

<b>Adjustment Number</b>	<b>Budget Code</b>	<b>Description</b>	<b>Adjustment Date</b>
BA0002535	JUVENILE PROBATION	ADDITIONAL OPERATING EXPENSES FOR FY26	4/17/2026

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>585-810-59652</u>	OPERATING EXPENSES DIRECT	ADDITIONAL OPERATING EXPENSES FOR FY26	16,206.00	10,000.00	26,206.00
September: 833.33	December: 833.33	March: 833.33	June: 833.33	833.33	
October: 833.33	January: 833.33	April: 833.33	July: 833.33	833.33	
November: 833.33	February: 833.33	May: 833.33	August: 833.37	833.37	
<u>585-810-59940</u>	ICC - SECURE PLACEMENT	ADDITIONAL OPERATING EXPENSES FOR FY26	0.00	-10,000.00	-10,000.00
September: -833.33	December: -833.33	March: -833.33	June: -833.33	-833.33	
October: -833.33	January: -833.33	April: -833.33	July: -833.33	-833.33	
November: -833.33	February: -833.33	May: -833.33	August: -833.37	-833.37	