PANOLA COUNTY
2026
BUDGET AMENDMENT #13

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 20th day of October, 2026.

County Judge

Absent
Commissioner Precinct # 1

Commissioner Precinct # 3

Commissioner Precinct # 2

Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 20th day of October, 2026 as the same appears on file in the office of the County Clerk of Panola County.

COMMISSIONERS COURT ★ PANOLA COUNTY, TEXAS ★

County Clerk

October 20, 2026

#13 BUDGET AMENDMENT 10/20/2026

BA0002627	570 - CHANGE ORDER WAS NEEDED FOR ROOF PANEL, PURLINS AND VERTICALS, DOWNSPOUTS AND TRIM AND FLASHING. RECOGNIZED REVENUE IN HOUSING PRISONERS, AND INCREASED REPAIRS AND RENOVATION $7,580.
BA0002629	623 - ADDITIONAL FUNDS NEEDED IN SUPPLY LINE. MOVED $7,200 FROM CONTINGENCY INTO REPAIR AND MAINTENANCE SUPPLIES
BA0002630	623 - MORE FUNDS NEEDED IN REPAIR LINE. MOVED $7,200 FROM FURNITURE & EQUIPMENT INTO PARTS AND REPAIRS.
BA0002631	621 - MORE FUNDS NEEDED FOR REPAIRS. MOVED $5,000 FROM CONTINGENCY INTO PARTS AND REPAIRS.
BA0002632	622 - FUNDS NEEDED FOR OIL SAND AND ROAD OIL PURCHASE. MOVED $103,000 FROM CONTINGENCY AND INTO ROAD OIL.
BA0002633	885 - FUNDS NEEDED FOR PURCHASE OF A FOD. RECOGNIZED REVENUE THAT WILL BE REIMBURSED FROM RAMP GRANT LESS 10%. 10% COUNTY MATCH $1,313 MOVED FROM REPAIRS AND RENOVATIONS. TOTAL OF $13,130 WAS MOVED INTO FURNITURE & EQUIPMENT.
BA0002634	623 - FUNDS NEEDED FOR REMAINING SUPPLIES FOR THE REMAINDER OF THE YEAR. MOVED $100,000 FROM ROAD OIL AND INTO REPAIR AND MAINTENANCE SUPPLIES.
BA0002635	575 - FUNDS NEEDED FOR REMAINING PARTS, REPAIR AND MAINTENANCE SUPPLIES FOR FY26. MOVED $1,686 FROM CONFERENCE AND DUES AND INTO PARTS REPAIR AND MAINTENANCE SUPPLIES.

BA0002636	575 - ADDITIONAL FUNDS NEEDED TO FINISH FY26 IN PARTS AND REPAIRS. MOVED $10,000 FROM FURNITURE & EQUIPMENT AND INTO PARTS REPAIR AND MAINTENANCE SUPPLIES.
BA0002638	624 - FUNDS NEEDED FOR A TRUCK PURCHASED. MOVED $50,000 FROM CONTINGENCY AND $50,000 FROM ROAD OIL INTO FURNITURE & EQUIPMENT.
BA0002639	623 - FUNDS NEEDED FOR THE PURCHASE OF CULVERTS. MOVED $12,000 FROM RENTALS AND LEASES AND INTO LUMBER PILING & CULVERTS.
BA0002640	623 - ADDITIONAL FUNDS NEEDED FOR LARGE CULVERTS PURCHASE. MOVED $1,200 FROM CONTRACTOR SERVICES AND INTO LUMBER PILING & CULVERTS.
BA0002644	622 - RECOGNIZED REVENUE FOR SALE OF SCRAP METAL. INCREASED REPAIR AND MAINTENANCE SUPPLY LINE $639
BA0002645	455 - FUNDS NEEDED FOR PURCHASE OF NEW OFFICE SHREDDER. MOVED $600 FROM OFFICE SUPPLIES AND INTO FURNITURE & EQUIPMENT.
BA0002646	621 - FUNDS NEEDED FOR JOHN DEERE TRACTOR PURCHASE. MOVED $1,000 FROM CONTINGENCY AND INTO FURNITURE & EQUIPMENT.
BA0002647	622 - RECOGNIZED REVENUE FOR SALE OF SCRAP METAL. INCREASED REPAIR AND MAINTENANCE SUPPLY LINE $1,126.
BA0002648	646 - FUNDS NEEDED FOR ATTORNEY FEES. MOVED $100,000 FROM TRASH DISPOSAL AND INTO ATTORNEY FEES.

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24385 - A-LERT BUILDING AND ROOF SYSTEMS - DETENTION CENTE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002627	2026 PANOLA COUNTY BU...	CHANGE ORDER FOR DETENTION CENTER ROOF	9/9/2026

Summary Description: CHANGE ORDER FOR THE FOLLOWING:
ROOF PANEL, PURLINS AND VERTICALS, DOWNSPOUTS AND TRIM AND FLASHING

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-330-41055	HOUSING PRISONERS	CHANGE ORDER FOR DETENTION CENTER RO	-190,000.00	7,580.00	-182,420.00
September: 7,580.00					
100-570-54570	REPAIRS AND RENOVATIONS	CHANGE ORDER FOR DETENTION CENTER RO	630,665.00	7,580.00	638,245.00
September: 7,580.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24391 - PCT 3

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002629	2026 PANOLA COUNTY BU...	623 - MORE FUNDS NEEDED IN SUPPLY LINE	9/10/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-53560	REPAIR AND MAINTENANCE SU	623 - MORE FUNDS NEEDED IN SUPPLY LINE	188,286.00	7,200.00	195,486.00
September: 7,200.00					
200-623-54080	CONTINGENCY	623 - MORE FUNDS NEEDED IN SUPPLY LINE	7,222.00	-7,200.00	22.00
September: -7,200.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002630	2026 PANOLA COUNTY BU...	623 - MORE FUNDS NEEDED IN REPAIR LINE	9/10/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-53570	PARTS AND REPAIRS	623 - MORE FUNDS NEEDED IN REPAIR LINE	75,000.00	7,200.00	82,200.00
September: 7,200.00					
200-623-55270	FURNITURE & EQUIPMENT	623 - MORE FUNDS NEEDED IN REPAIR LINE	295,450.00	-7,200.00	288,250.00
September: -7,200.00					

Budget Adjustment Register

Panola County, Texas

Adjustment Detail

Packet: GLPKT24398 - PCT 1 & PCT 2

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002631	2026 PANOLA COUNTY BU...	621 - MORE FUNDS NEEDED FOR REPAIRS	9/14/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-621-53570	PARTS AND REPAIRS	621 - MORE FUNDS NEEDED FOR REPAIRS	40,000.00	5,000.00	45,000.00
September: 5,000.00					
200-621-54080	CONTINGENCY	621 - MORE FUNDS NEEDED FOR REPAIRS	25,094.00	-5,000.00	20,094.00
September: -5,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002632	2026 PANOLA COUNTY BU...	622 - OIL SAND AND ROAD OIL PURCHASE	9/14/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-622-54080	CONTINGENCY	622 - OIL SAND AND ROAD OIL PURCHASE	103,721.00	-103,000.00	721.00
September: -103,000.00					
200-622-55280	ROAD OIL PRE MIX & GRAVEL	622 - OIL SAND AND ROAD OIL PURCHASE	246,743.00	103,000.00	349,743.00
September: 103,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24423 - 885 - FOD PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002633	2026 PANOLA COUNTY BU...	885 - FOD PURCHASE	9/17/2026

Summary Description: RAMP GRANT 2027

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
885-330-40500	STATE GRANT	885 - FOD PURCHASE	-74,822.00	-11,817.00	-86,639.00
September: -11,817.00					
885-750-54570	REPAIRS AND RENOVATIONS	885 - FOD PURCHASE	28,320.00	-1,313.00	27,007.00
September: -1,313.00					
885-750-55270	FURNITURE & EQUIPMENT	885 - FOD PURCHASE	620.00	13,130.00	13,750.00
September: 13,130.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24453 - PCT 3 - SUPPLY LINE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002634	2026 PANOLA COUNTY BU...	623 - FUNDS NEEDED FOR REMAINING SUPPLIES	9/24/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-53560	REPAIR AND MAINTENANCE SU	623 - FUNDS NEEDED FOR REMAINING SUPPLI	195,486.00	100,000.00	295,486.00
September: 100,000.00					
200-623-55280	ROAD OIL PRE MIX & GRAVEL	623 - FUNDS NEEDED FOR REMAINING SUPPLI	750,000.00	-100,000.00	650,000.00
September: -100,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24461 - 575 - PARTS AND REPAIRS

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002635	2026 PANOLA COUNTY BU...	575 - PARTS, REPAIR, AND MAINTENANCE	9/29/2026

Summary Description: FUNDS NEEDED FOR REMAINING PARTS, REPAIR AND MAINTENANCE FOR FY26

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-575-53560	PARTS REPAIR & MAINTENANC	575 - PARTS, REPAIR, AND MAINTENANCE	12,000.00	1,686.00	13,686.00
September: 1,686.00					
100-575-54270	CONFERENCES AND DUES	575 - PARTS, REPAIR, AND MAINTENANCE	3,000.00	-1,686.00	1,314.00
September: -1,686.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002636	2026 PANOLA COUNTY BU...	575 - FUNDS TO FINISH FY26 IN PARTS AND REPAIRS	9/29/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-575-53560	PARTS REPAIR & MAINTENANC	575 - FUNDS TO FINISH FY26 IN PARTS AND RE	12,000.00	10,000.00	22,000.00
September: 10,000.00					
100-575-55270	FURNITURE & EQUIPMENT	575 - FUNDS TO FINISH FY26 IN PARTS AND RE	22,700.00	-10,000.00	12,700.00
September: -10,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24509 - PCT 4 - TRUCK PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002638	2026 PANOLA COUNTY BU...	624 - TRUCK PURCHASE	10/7/2026

Summary Description:

Account Number		Account Name	Adjustment Description	Before	Adjustment	After
200-624-54080		CONTINGENCY	624 - TRUCK PURCHASE	94,537.00	-50,000.00	44,537.00
October:	-50,000.00					
200-624-55270		FURNITURE & EQUIPMENT	624 - TRUCK PURCHASE	228,369.00	100,000.00	328,369.00
October:	100,000.00					
200-624-55280		ROAD OIL PRE MIX & GRAVEL	624 - TRUCK PURCHASE	750,000.00	-50,000.00	700,000.00
October:	-50,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24511 - PCT 3 - CULVERTS

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002639	2026 PANOLA COUNTY BU...	PCT 3 - CULVERTS	10/8/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-54610	RENTALS & LEASES	PCT 3 - CULVERTS	69,600.00	-12,000.00	57,600.00
October: -12,000.00					
200-623-55290	LUMBER PILING & CULVERTS	PCT 3 - CULVERTS	27,400.00	12,000.00	39,400.00
October: 12,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24515 - PCT 3 - CULVERTS

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002640	2026 PANOLA COUNTY BU...	623 - MORE FUNDS NEEDED FOR LARGE CULVERT PURCHASE	10/8/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-54480	CONTRACTOR SERVICES	623 - MORE FUNDS NEEDED FOR LARGE CULV	3,100.00	-1,200.00	1,900.00
October: -1,200.00					
200-623-55290	LUMBER PILING & CULVERTS	623 - MORE FUNDS NEEDED FOR LARGE CULV	39,400.00	1,200.00	40,600.00
October: 1,200.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24529 - PCT 2 - REVENUE OF SCRAP METAL

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002644	2026 PANOLA COUNTY BU...	622 - REVENUE FOR SCRAP METAL	10/12/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-360-41020	MISCELLANEOUS REVENUE	622 - REVENUE FOR SCRAP METAL	-108,054.00	-639.00	-108,693.00
October: -639.00					
200-622-53560	REPAIR AND MAINTENANCE SU	622 - REVENUE FOR SCRAP METAL	118,990.00	639.00	119,629.00
October: 639.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24530 - JP1 - SHREDDER

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002645	2026 PANOLA COUNTY BU...	455 - SHREDDER PURCHASE	10/13/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-455-53100	OFFICE SUPPLIES & REPAIRS	455 - SHREDDER PURCHASE	4,000.00	-600.00	3,400.00
October: -600.00					
100-455-55270	FURNITURE & EQUIPMENT	455 - SHREDDER PURCHASE	3,000.00	600.00	3,600.00
October: 600.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24532 - PCT 1 - TRACTOR PURCHASE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002646	2026 PANOLA COUNTY BU...	621 - JOHN DEERE TRACTOR PURCHASES	10/13/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-621-54080	CONTINGENCY	621 - JOHN DEERE TRACTOR PURCHASES	20,094.00	-1,000.00	19,094.00
October: -1,000.00					
200-621-55270	FURNITURE & EQUIPMENT	621 - JOHN DEERE TRACTOR PURCHASES	452,875.00	1,000.00	453,875.00
October: 1,000.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24533 - PCT 2 - SCRAP METAL SALE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002647	2026 PANOLA COUNTY BU...	622 - SCRAP METAL SALE	10/13/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-360-41020	MISCELLANEOUS REVENUE	622 - SCRAP METAL SALE	-108,054.00	-1,126.00	-109,180.00
October: -1,126.00					
200-622-53560	REPAIR AND MAINTENANCE SU	622 - SCRAP METAL SALE	118,990.00	1,126.00	120,116.00
October: 1,126.00					

Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT24534 - ATTORNEY FEES

Adjustment Number	Budget Code	Description	Adjustment Date
BA0002648	2026 PANOLA COUNTY BU...	646 - ATTORNEY FEES	10/13/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-595-54680	TRASH DISPOSAL	646 - ATTORNEY FEES	400,000.00	-100,000.00	300,000.00
October: -100,000.00					
100-646-54890	ATTORNEY FEES	646 - ATTORNEY FEES	260,000.00	100,000.00	360,000.00
October: 100,000.00					