



## POPULAR ANNUAL FINANCIAL REPORT

FOR YEAR ENDED SEPTEMBER 30, 2023

### GREETINGS

#### DEAR NACOGDOCHES COUNTY CITIZENS AND OTHER INTERESTED SHAREHOLDERS,

We proudly present Nacogdoches County's Popular Annual Financial Report (PAFR) for fiscal year ended September 30, 2023. The PAFR, while not a substitute for the Annual Comprehensive Financial Report (ACFR), presents a less technical, more user-friendly report of the county's finances as well as other important county data.

The 2023 ACFR, which this PAFR summarizes, was audited by Whitley Penn LLP. It received an "Unmodified Opinion" meaning that the ACFR's statements fairly represent the financial condition of Nacogdoches County for fiscal year 2023.

This report does not necessarily conform to Generally Accepted Accounting Principles (GAAP), as it does not include custodial funds and certain special revenue funds. It is not issued a separate opinion; however, it does meet the Government Finance Officers Association (GFOA) standards.

The full ACFR and PAFR for 2023 are available for inspection in the County Auditor's Office at 101 W. Main, Ste 140 or on the county's website, [www.co.nacogdoches.tx.us](http://www.co.nacogdoches.tx.us). The presentation of the PAFR, ACFR, the County Budget document and the other services that we provide is in the spirit of our Vision Statement and Purpose which we have pledged to you, the citizens of Nacogdoches County.



**RESPECTFULLY SUBMITTED,  
THE OFFICIALS AND EMPLOYEES  
OF NACOGDOCHES COUNTY, TEXAS**

### COUNTY DUTIES

Texas county government evolved from the municipios from Spanish rule. Texas has grown from the original 23 to 254 but what all does a county provide to a community?

- Public Safety & Justice (Sheriff Department, Constables, Judge, County Clerk & District Attorney)
- Elections (Election Administrator)
- Transportation Routes (Road & Bridge Department, Planning & Commissioners)
- Official Records (District Clerk and County Clerk)
- Health & Safety (Commissioners & Sheriff Department)
- Emergency Management (Judge, Emergency Management, Sheriff Department, & Constables)

To learn more about how we are working for you, visit our website at: [www.co.nacogdoches.tx.us](http://www.co.nacogdoches.tx.us)

## NACOGDOCHES COUNTY OFFICIALS

County Judge	Greg Sowell
Commissioner Pct. 1	Jerry Don Williamson
Commissioner Pct. 2	Sandy McCorvey
Commissioner Pct. 3	Robin Dawley
Commissioner Pct. 4	Mark Harkness
145th District Judge	Jeff Davis
420th District Judge	Edwin Klein
County Court at Law Judge	Jack Sinz
District Attorney	Andrew Jones
County Attorney	John Fleming
County Sheriff	Jason Bridges
Tax Assessor-Collector	Kim Morton
County Treasurer	Denise Baublet
District Clerk	Loretta Cammack
County Clerk	Sandra Yates
Justice of the Peace Pct. 1	Kerry Williamson
Justice of the Peace Pct. 2	Dorothy Tigner-Thompson
Justice of the Peace Pct. 3	Le Ann Goerner
Justice of the Peace Pct. 4	Brian Moreau
Constable Pct. 1	William Sowell
Constable Pct. 2	Clarence Yarbrough
Constable Pct. 3	Roger Dudley
Constable Pct. 4	David Stone
County Auditor	Jessica Corley

## CONGRATS & GOOD LUCK!

Nacogdoches County said Farewell and Good Luck to seven employees who retired during the year. We hope that they are enjoying their new stage in life.

- **Shelia Shinn**  
Receptionist, 8 years of service
- **Candace Parke**  
Court Reporter, 10 years of service
- **Roy Williams**  
CSR Foreman, 15 years of service
- **Robert Colwell**  
Equipment Operator, 18 years of service
- **Sharon Brandon**  
Receptionist, 22 years of service
- **June Clifton-Price**  
County Clerk, 30 years of service

AD VALOREM TAX RATE FY 2019-2023					
Year	Maintenance & Operating	Debt Service	Total Rate	Total Value	Total Levy
2019	0.5212	0.0464	0.5676	\$ 3,406,397,300	\$ 18,710,000
2020	0.5295	0.0229	0.5524	\$ 3,726,712,780	\$ 19,907,000
2021	0.5387	0.0255	0.5642	\$ 3,490,787,820	\$ 20,006,000
2022	0.5402	0.0240	0.5642	\$ 3,661,807,968	\$ 20,759,000
2023	0.4533	0.0189	0.4722	\$ 4,984,125,939	\$ 21,439,000

Ad valorem tax rates are the amount of taxes paid for each \$100 of property value. Taxes would be \$472.20 on a property valued at \$100,000. Maintenance & Operating taxes are expended in the General, Road & Bridge, Jury, and Lake Naconiche funds. Debt Service Fund taxes are used only to retire principal & interest on bonded debt. The total levy is the amount of taxes to be received from the calculation of Net Property. (Tax values) x (the total tax rate per \$100) = Levy

## CONTACTS

### County Judge

Greg Sowell  
101 W, Main St, Suite 170  
Nacogdoches, TX 75961  
(936) 560-7755  
cojudge@co.nacogdoches.tx.us

### County Auditor

Jessica Corley  
101 W. Main St, Suite 140  
Nacogdoches, TX 75961  
(936) 560-7761  
jcorley@co.nacogdoches.tx.us


The 2023-2024 County Budget are on the Nacogdoches County website: [www.co.nacogdoches.tx.us](http://www.co.nacogdoches.tx.us)  
Click for the Nacogdoches County 2023 ACFR  
See pages i-v of the ACFR for County background, demographics and overall financial health of the County.

SCHEDULE OF INDEBTEDNESS					
ISSUE	PRINCIPAL	INTEREST	TOTAL	MATURITY DATE	2023-2024 REQUIREMENTS
2006 C.O.	\$915,000.00	\$54,726.00	\$969,726.00	2026	\$295,000.00
2012 BONDS	\$540,000.00	\$8,099.00	\$548,099.00	2024	\$540,000.00
<b>TOTAL</b>	<b>\$1,455,000.00</b>	<b>\$62,825.00</b>	<b>\$1,517,825.00</b>		<b>\$835,000.00</b>

Debt service as a percentage of non-capital expenditures was 4.37%.

FUND BALANCES AS OF SEPTEMBER 30						
YEAR	GENERAL	American Rescue Plan (ARPA)	ROAD & BRIDGE	PERMANENT IMPROVEMENT FUND	OTHER*	TOTAL
2019	\$5,960,182		\$837,060	\$2,093,749	\$3,952,601	\$12,843,592
2020	\$6,543,098		\$1,724,902	\$3,812,975	\$3,650,159	\$15,731,134
2021	\$9,243,803	\$16,532	\$1,551,469	\$4,154,337	\$3,308,254	\$18,274,395
2022	\$7,221,596	\$54,300	\$623,915	\$7,531,399	\$3,616,298	\$19,047,508
2023	\$6,431,886	\$494,712	\$678,554	\$9,713,087	\$4,258,678	\$21,576,917

\*Includes restricted fund balances for debt service, records management and capital projects.



The Old Half-Way Inn or the Flournoy-Granberry House on Highway 21 near in Chireno was built in 1840 by Samuel Flournoy. The home served as Chireno's first post office and as a stagecoach route along the El Camino Real—the trail from Mexico City to Natchitoches, Louisiana. The house was moved in 1984, but was returned to within 1/4 mile of its original location in 1988.

# A Career of Courage



**NACOGDOCHES COUNTY SHERIFF'S OFFICE**

2306 DOUGLASS HIGHWAY  
NACOGDOCHES, TX 75964



MUST APPLY IN PERSON  
[www.nac-sheriff.com](http://www.nac-sheriff.com)

## DETENTION OFFICER

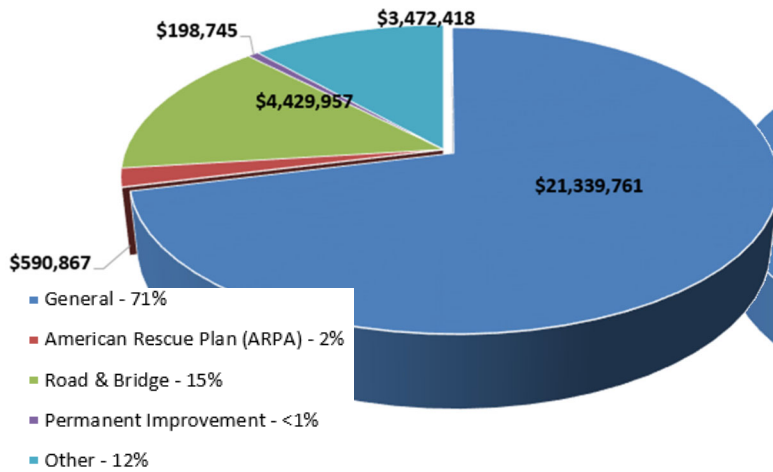
MEDICAL, DENTAL, VISION  
EMPLOYEE HEALTH & WELLNESS CENTER  
RETIREMENT PENSION PLAN (TCDRS)  
DEFERRED COMPENSATION (457b)  
13 PAID HOLIDAYS  
VACATION PAY  
SICK LEAVE

## MINIMUM REQUIREMENTS

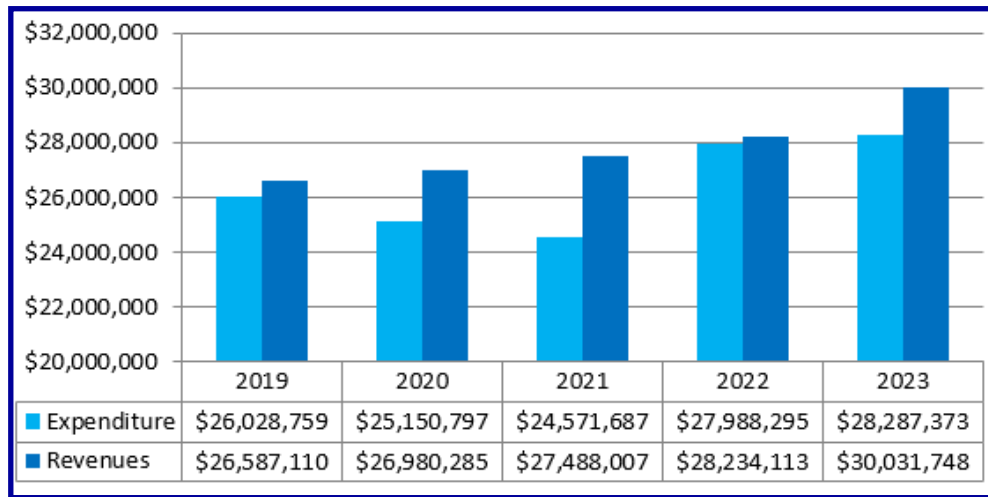
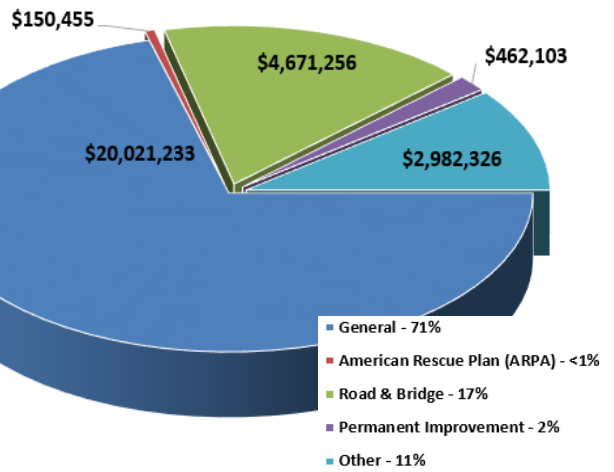
UNITED STATES CITIZEN  
18 YEARS OF AGE  
HIGH SCHOOL DIPLOMA OR GED  
VALID TEXAS DRIVER'S LICENSE  
ABILITY TO WORK ROTATING SHIFTS  
NO PREVIOUS EXPERIENCE REQUIRED  
NO CONVICTION OF CLASS B  
MISDEMEANOR OR HIGHER  
MUST BE ELIGIBLE FOR LICENSING BY TCOLE

# REVENUES/EXPENDITURES

2023 Total Government Revenues



2023 Total Government Expenditures



HOW WE COMPARE				
COUNTY	POPULATION (2022) <sup>1</sup>	2023 TAX RATE/\$100 <sup>2</sup>	OIL & GAS WELLS <sup>3</sup>	UNEMPLOYMENT (SEPT 2023) <sup>4</sup>
<b>Nacogdoches</b>	<b>64,862</b>	<b>0.4281</b>	<b>1049</b>	<b>4.1%</b>
Angelina	86,395	0.4290	119	4.3%
Houston	22,066	0.4480	161	3.5%
Jasper	32,980	0.5588	129	6.0%
Newton	12,217	0.6642	96	7.1%
Polk	50,123	0.5830	202	5.5%
Sabine	9,894	0.3458	22	6.3%
San Augustine	7,918	0.2835	358	6.2%
San Jacinto	27,402	0.5690	44	4.8%
Shelby	24,022	0.5965	538	5.4%
Trinity	13,602	0.5390	8	4.9%
Tyler	19,798	0.8057	225	5.5%
				Texas 3.9%
				US 3.6%



***Did you know?***

In 2004 Willie Nelson released the album "Nacogdoches" consisting of jazz songs recorded during his 1997 stay.

## **Protecting Those That Protect Us**

### **Bullet Resistant Shields**

The County was awarded the Office of the Governor, Public Safety Office, Criminal Justice Division Bullet-Resistant Shield Grant which will allow the Sheriff's Office to purchase 28 bullet resistant shields. These shields will be equipped in each of the Sheriff's Office patrol vehicles and each eligible county school district. The shields are capable of stopping the majority of handgun and rifle rounds, making them a valuable investment in keeping not only our deputies safe, but also provide support to the officers protecting our students as well.

### **Juvenile Probation Relocates**

The Juvenile Probation Department moved locations in September. The office moved to 621 Harris Street which was the former location of the Nacogdoches Senior Center. After some new paint and minimal renovations, Juvenile Probation has additional space for offices and for teaching life skills for the juveniles within this program. The move also allows for possible expansion of services as needed by Nacogdoches County juveniles in the future.

## **The Texas Millionaire**

Frost Thorne was born in Glen Cove New York in 1793, moving to Texas in 1825 upon obtaining an empresario contract from the Mexican government. Upon arriving in Texas, he dropped the "e" from his name. He lived the rest of his life in Nacogdoches where he was a shop keeper, trader, land owner, banker, and several other businesses. He is considered to be the first Texas millionaire, and it wasn't from oil.

Situated on the El Camino Real, Thorn would trade in horses, saddles, whiskey and any other supplies that would be needed by travelers, adventurers and anyone else passing through the area. His ledger records the day Sam Houston arrived in Texas and that the first thing the future president of Texas purchased was a drink of whiskey.

Thorn would trade with the local indigenous tribes, buying deer skins and beef hides. He would then turn the hides over to the tanner to create quality goods to be sold in this store; supply chain management more than 100 years before the term was coined.

By 1854 at his death, Thorn owned property in every county in Texas. The properties were considered large and would be at least a league (generally accepted as 3 statute miles). Thorn provided a one-stop shop, helping customers fill out the paperwork so he could trade for their land.

Thorn and his wife also believed in contributing to their community. They donated land for church sites, served on the state legislature of Coahuila and Texas, he aided in the establishment of the University of Nacogdoches. He served on the board of health of Nacogdoches, he was an active Mason from the Milam Lodge, he was Chairman of the Nacogdoches Committee of vigilance and safety during the Texas Revolution, and was a trustee at the University—along with assisting Stephen Austin in getting colonists to Texas.

Their home in Nacogdoches was donated to Mrs. Thorn's sister, Mrs. Sarah Davenport. The large home was converted into the Hart Hotel and was located on the site of the Mize Department Store.

Mr. Thorn died on December 3, 1854 and was interred at the historical Oak Grove Cemetery.

## **NACOGDOCHES COUNTY**

### **VISION STATEMENT**

Enhancing our community through quality services in a manner with measurable outcomes.

### **PURPOSE**

The purpose of Nacogdoches County Government is to provide service that meets or exceeds the expectations of the citizens we serve and to carry out our duties by maintaining fiscal responsibility, demonstrating accountability and fairness for all.