



Nacogdoches **COUNTY**

Popular Annual Financial Report

Year Ended September 30, 2025



The 2025-2026 County Budget and 2025 County ACFR can be found at: <https://www.co.nacogdoches.tx.us/Financial/Index.asp>



www.co.nacogdoches.tx.us



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, 2025. 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 2025 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 2025.

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 2025 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. 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 & Employees of Nacogdoches County, Texas





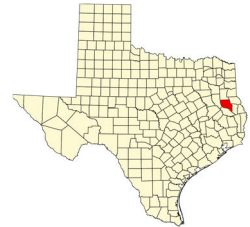
County News

Patrick Leahy Bulletproof Vest Partnership Program

The County has participated in the Bulletproof Vest Partnership (BVP) since 2006 to help mitigate the cost of this necessary piece of safety equipment. The BVP is through the U.S. Department of Justice and reimburses local law enforcement for 50% of the cost up to the grant amount for the purchase of bulletproof vests for officers. Since 2006 the County has received over \$50K in awards to help stretch the Sheriff's budget and keep our deputies safe.

About Nacogdoches County

Nacogdoches County was created in 1836 and organized in 1837. It is located in the piney woods of East Texas, encompasses 982 total square miles and serves a population of 65,728 according to the United States Census Bureau (QuickFacts).



The general governing body of the County is an elected five-member Commissioners' Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The Court's primary function is the administration of the affairs of the County, which includes adopting the County budget, setting the tax rates, approval of contracts, calling of elections and issuance of bonds.

According to the Texas Workforce Commission's Labor Market and Career Information website, the County's unemployment rate was 4.6% for September 2025. A year ago, the unemployment rate was 4.3%. Two years ago, the rate was 4.1%. Texas' unemployment rate was 4.4%, 4.1% and 3.9% respectively for the same periods. The county's September 2025 rate is slightly higher than the national unemployment rate of 4.3%. The national unemployment rate for September 2024 was 3.9%.

In Nacogdoches County the median age is 32, with a median household income of \$54,591. In 2024, the median value of owner-occupied housing was \$187,900 with an owner-occupied housing rate of 61%.

Congratulations & Good Luck

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

- Tanner Barnwell, Adult Probation – 18 years of service
- Denise Baublet, Treasurer's Office – 24 years of service
- Larry Hurst, Road & Bridge – 8 years of service
- Edwin Klein, 420th District Court – 25 years of service
- Elizabeth Murphy, 420 District Court – 5 years of service
- Dorothy Tigner-Thompson, Precinct 2 – 32 years of service
- Danita West, Tax Assessor – 15 years of service
- Jerry Don Williamson, Commissioner's Court – 16 years of service
- Clarence Yarbrough, Precinct 2 – 9 years of service





County Duties

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

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

HOW WE COMPARE				
COUNTY	POPULATION (2024) ¹	2025 TAX RATE/\$100 ²	OIL & GAS WELLS ³	UNEMPLOYMENT (SEPT 2025) ⁴
Nacogdoches	65,728	0.4486	945	4.6%
Angelina	88,094	0.4490	116	4.5%
Houston	22,197	0.4230	107	4.8%
Jasper	32,907	0.5711	115	6.4%
Newton	11,908	0.6368	82	6.6%
Polk	54,258	0.4499	196	5.2%
Sabine	10,058	0.3315	16	6.6%
San Augustine	7,767	0.4141	390	6.2%
San Jacinto	29,326	0.5078	43	5.2%
Shelby	24,192	0.6832	532	5.4%
Trinity	14,489	0.5390	7	5.5%
Tyler	20,560	0.8701	226	6.4%
¹ census.gov			⁴ fred.stlouisfed.org	
² comptroller.texas.gov			³ texas-drilling.com	
				Texas 4.4%
				US 4.3%

Visit Nacogdoches:	www.visitnacogdoches.org
Chamber of Commerce:	www.nacogdoches.org
Nacogdoches Economic Development:	www.nedco.org
City of Nacogdoches:	www.nactx.us
Independent School District:	www.nacisd.org
Stephen F. Austin University:	www.sfasu.edu





Vision Statement

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

Purpose

The purpose of the 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.

Millard Crossing Historic Village

Millard Crossing is a living history museum which has special events, rental opportunities, and is dedicated to highlighting the history of 19th Century East Texas.

Buildings were restored by Lera Millard Thomas – the first woman from Texas to serve in the U.S. Congress!

FUND BALANCES AS OF SEPTEMBER 30

Year	General	American Rescue Plan (ARPA)	Road & Bridge	Permanent Improvement Fund	Other*	Total
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
2024	\$5,269,765	\$ 1,016,417	\$ 637,201	\$10,226,213	\$3,858,590	\$21,008,186
2025	\$5,341,102	\$1,344,905	\$ 800,430	\$11,044,895	\$4,012,597	\$22,543,929

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





Nacogdoches County – A County of Firsts

We know that Nacogdoches County contains the “Oldest City in Texas” but what other firsts has there been in Nacogdoches County?

Oil – The Melrose Petroleum Oil Company reached a depth of 106 feet on September 12, 1866 and as the song goes, “up from the ground come the bubbling crude.” Because of the political situation from Reconstruction, the development of the field was not financially viable, even though the well produced 10 barrel a day. There is a marker at Stephen F. Austin State University marking the 100th anniversary of the first producing oil well in Texas.

Ceiling Fan – Anyone who has spent a summer in the South knows how important a ceiling fan is to a restful night’s sleep. In 1886, James C. Hunter invented in the ceiling fan as a water-powered, belt driven contraption. A Nacogdoches drug store owner, concerned with the comfort of customers decided to install one. However, with no water source nearby, the ceiling fan was converted to be powered by a mule-drawn treadmill outside. Although the modifier and the name of the drugstore have been lost to history, the installation would have been around the 1890s.

District Court – The very first district court session in Texas was held in the Old Stone Fort (the first permanent structure in Texas, circa 1779). This was the East Texas District of the Republic of Texas, held in September 1837. Judge Robert McAlpin Williamson, also known as “Three-Legged Willie” due to his wooden leg, presided. Unfortunately, the details and the outcome of that case as many Republic of Texas court records are either missing or incomplete.

These are just a few of the first that have occurred in our beautiful county. An area steeped in history and ingenuity. For more firsts in Nacogdoches County, visit the Nacogdoches County Chamber of Commerce.

SCHEDULE OF INDEBTEDNESS					
Issue	Principal	Interest	Total	Maturity Date	2025-2026 Requirements
2006 C.O.	\$ 620,000	\$ 24,563	\$ 644,563	2026	\$ 315,000
TOTAL	\$ 620,000	\$ 24,563	\$ 644,563		\$ 315,000

Debt service as a percentage of non-capital expenditures was 3.01%

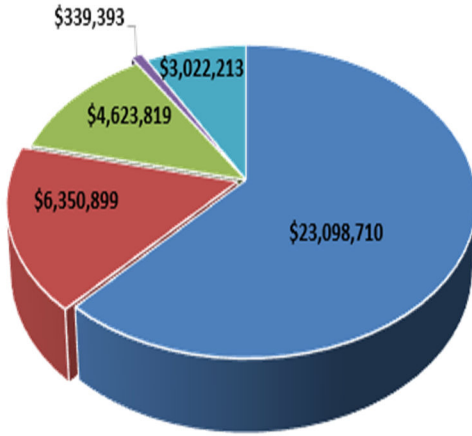
The 2006 Certificates of Obligation were issued to fund the building of Lake Naconiche recreation park, the Courthouse Annex, the District Probation building, two parking lots, and the Veterans Memorial Plaza. Additionally, these funds were used to renovate the Courthouse, the John Lightfoot Law Enforcement Center and the Exposition Center.



Revenue & Expenditures

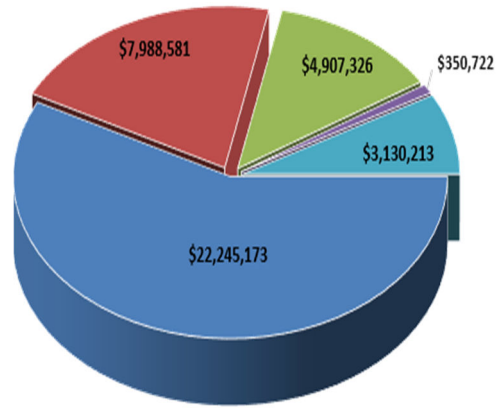


2025 Total Government Revenues

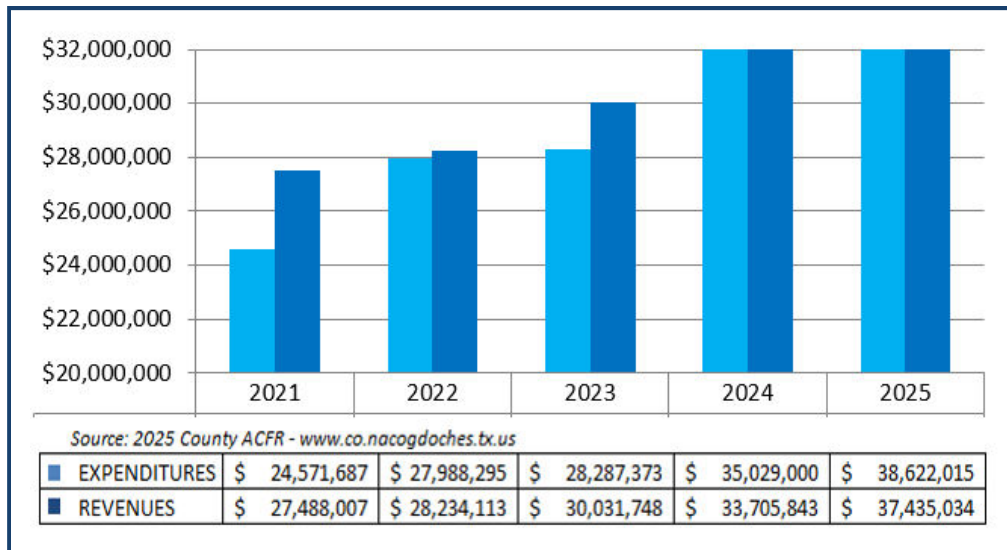


- General - 62%
- American Rescue Plan (ARPA) - 17%
- Road & Bridge - 12%
- Permanent Improvement - 1%
- Other - 8%

2025 Total Government Expenditures



- General - 57%
- American Rescue Plan (ARPA) - 21%
- Road & Bridge - 13%
- Permanent Improvement - 1%
- Other - 8%





Ad Valorem Taxes

AD VALOREM TAX RATE FY 2021-2025					
Year	Maintenance & Operating	Debt Service	Total Rate	Total Value	Total Levy
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
2024	0.4108	0.0173	0.4281	\$5,169,619,643	\$21,451,000
2025	0.4438	0.0048	0.4486	\$5,272,597,543	\$22,589,000

Ad valorem tax rates are the amount of taxes paid for each \$100 of property value. Taxes would be \$448.60 on a property valued at \$100,000. Maintenance & Operating taxes are expended in the General, Road & Bridge, Jury, and Lake Nacogdoches funds. Debt Service Fund taxes are used only to retire principal & interest on bonded debt. The total levy is the amount of property taxes due to Nacogdoches County.

Property Tax Amount = (taxable value of your property) / 100 X (tax rate).

Did you Know?

Nacogdoches County is known as the
"Capital of Texas Forest Country"?



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

County of Nacogdoches
Texas

For its Annual Financial Report
For the Fiscal Year Ended
September 30, 2024

Christopher P. Morill
Executive Director/CEO

PAFR Award

The Government Finance Officers Association of the United States and Canada (GFOA) has given an award for Outstanding Achievement in Popular Annual Financial Reporting to Nacogdoches County, Texas for the fiscal year ended September 30, 2024. The Award for Outstanding Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.





County Officials

- County Judge
Greg Sowell
- Commissioner, Precinct 1
Ronald K. Finchum
- Commissioner, Precinct 2
Sandy McCorvey
- Commissioner, Precinct 3
Robin Dawley
- Commissioner, Precinct 4
Mark Harkness
- County Auditor
Jessica Roark Corley
- County Treasurer
Devin Pedersen
- Tax Assessor-Collector
Kim Morton
- County Court-at-Law Judge
Jack Sinz
- County Attorney
John Fleming
- 145th District Judge
Jefferson Davis
- 420th District Judge
John M. Bales
- District Clerk
Loretta Cammack
- District Attorney
Andrew Jones
- County Clerk
Sandra Yates
- County Sheriff
Jason Bridges
- Justice of the Peace, Precinct 1
Kerry Don Williamson
- Justice of the Peace, Precinct 2
Karen Ballard
- Justice of the Peace, Precinct 3
Leann Goerner
- Justice of the Peace, Precinct 4
Brian Moreau

Contact Us

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