



Popular Annual Financial Report

Year Ended September 30, 2024



*The 2024-2025 County Budget and 2024 County ACFR  
can be found at: [www.co.nacogdoches.tx.us](http://www.co.nacogdoches.tx.us)*



[www.co.nacogdoches.tx.us](http://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, 2024. 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 2024 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 2024.

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 2024 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 & Employees of Nacogdoches County, Texas





## County News

### DEA Cannabis Suppression Agreement

This year the County entered into an agreement with the Drug Enforcement Administration to help aid the Sheriff's Office in its efforts to eradicate marijuana within Nacogdoches County. The County's involvement in this agreement allowed the Sheriff's Office to obtain additional training and equipment geared specifically towards removing marijuana as a threat to our County. The County plans on renewing the agreement during the FY 2025 fiscal year.

### 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 65,375 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 4.3% for September 2024. A year ago, the unemployment rate was 4.1%. Two years ago, the rate was also 4.1%. Texas' unemployment rate was 4.1%, 3.9% and 3.7% respectively for the same periods. The county's September 2024 rate is slightly higher than the national unemployment rate of 3.9%. The national unemployment rate for September 2023 was 3.6%.

In Nacogdoches County the median age is 32.10 with a median household income of \$52,516. In 2023, the median value of owner-occupied housing was \$158,200 with an owner-occupied housing rate of 58.0%.

### Congratulations & Good Luck

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

- Cynthia Maddox – 11 years of service
- Byron Hill – 12 years of service
- James Barclay – 16 years of service
- Deborah Sanford – 30 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 (2023) <sup>1</sup>	2024 TAX RATE/\$100 <sup>2</sup>	OIL & GAS WELLS <sup>3</sup>	UNEMPLOYMENT (SEPT 2024) <sup>4</sup>
<b>Nacogdoches</b>	<b>65,375</b>	<b>0.4281</b>	<b>992</b>	<b>4.3%</b>
Angelina	87,319	0.4290	126	4.4%
Houston	22,066	0.4480	156	3.5%
Jasper	32,694	0.5588	125	6.5%
Newton	12,039	0.6642	98	7.1%
Polk	54,186	0.5830	198	5.2%
Sabine	10,106	0.3458	18	6.5%
San Augustine	7,833	0.2835	374	5.4%
San Jacinto	28,936	0.5690	42	4.9%
Shelby	24,179	0.5965	525	4.2%
Trinity	14,228	0.5390	8	5.0%
Tyler	20,382	0.8057	224	5.9%
<sup>1</sup> census.gov		<sup>4</sup> fred.stlouisfed.org		Texas 4.1%
<sup>2</sup> comptroller.texas.gov		<sup>3</sup> texas-drilling.com		US 3.9%

**Visit Nacogdoches:**

[www.visitnacogdoches.org](http://www.visitnacogdoches.org)

**Chamber of Commerce:**

[www.nacogdoches.org](http://www.nacogdoches.org)

**Nacogdoches Economic Development:**

[www.nedco.org](http://www.nedco.org)

**City of Nacogdoches:**

[www.nactx.us](http://www.nactx.us)

**Independent School District:**

[www.nacisd.org](http://www.nacisd.org)

**Stephen F. Austin University:**

[www.sfasu.edu](http://www.sfasu.edu)



[www.co.nacogdoches.tx.us](http://www.co.nacogdoches.tx.us)



## 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.

*What do the movies **Mulholland Drive**, **Faster** **Parade**, and **Kiss Me Kate** have in common?*

All of them featured actress Ann Miller – she was born Johnnie Lucille Collier on April 12, 1923 in Chireno. She starting taking dance lessons at age five to strengthen her legs from rickets. Considered a prodigy, she supported her and her mother upon their moving to Los Angeles. Her entertainment career would span 65 years until her death in 2004.

### FUND BALANCES AS OF SEPTEMBER 30

Year	General	American Rescue Plan (ARPA)	Road & Bridge	Permanent Improvement Fund	Other*	Total
2020	\$6,543,098	\$ 0	\$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
2024	\$5,269,765	\$1,016,417	\$ 637,201	\$10,226,213	\$3,858,590	\$21,008,186

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





## The Master Architect

Have you heard the name Diedrich Anton Wilhelm Rulfs? Have you seen the bronze statue at the Jones House? Mr. Rulfs literally changed the face of Nacogdoches.



He was born in Oldenburg Germany in 1848. In 1880, John Schmidt invited him to come to Nacogdoches. Rulfs moved to a farm on what is now Shawnee Street with his wife, their three children, his mother-in-law and brother-in-law. Schmidt helped Rulfs to build a reputation within the area by commissioning him to renovate and build several homes and businesses.

Rulfs' style evolved and combined classic architectural styles of Gothic, Queen Anne and motifs of his native Germany to create buildings which are landmarks in Nacogdoches. He would place windows to create cross ventilation for Texas summers and was a pioneer in locally sourcing building materials.

At least 11 properties designed by Mr. Rulfs are listed on the National Register of Historic Places including:

- Stephen William & Mary Price Blount House at 310 N. Mound Street
- Old Cotton Exchange Building at 305 E. Commerce Street
- Roland Jones House at 141 North Church Street
- Zion Hill Baptist Church at 324 N. Lanana Street

His projects would grow to include domestic structures, city blocks, hotels, mansions, and public schools. His buildings can also be seen throughout East Texas including Lufkin, Garrison, and Rusk. Over his 46-year career Mr. Rulfs would complete over 75 projects transforming Nacogdoches from a frontier town to a modern city.

### SCHEDULE OF INDEBTEDNESS

Issue	Principal	Interest	Total	Maturity Date	2024-2025 Requirements
2006 C.O.	\$ 620,000	\$ 24,563	\$ 644,563	2026	\$ 305,000
2012 Refunding Bond	\$ -	\$ -	\$ -	2024	\$ -
<b>TOTAL</b>	<b>\$ 620,000</b>	<b>\$ 24,563</b>	<b>\$ 644,563</b>		<b>\$ 305,000</b>

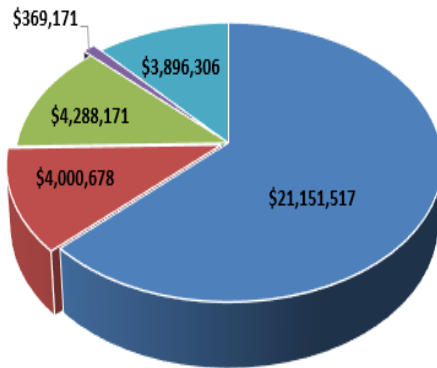
Debt service as a percentage of non-capital expenditures was 4.97%





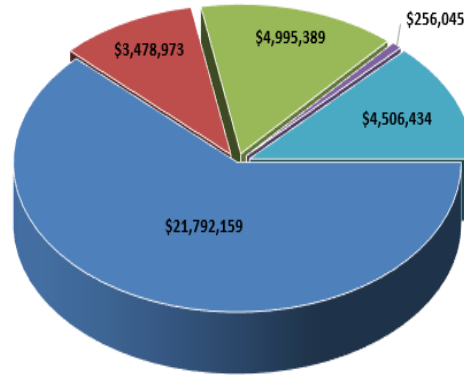
## Revenue & Expenditures

2024 Total Government  
Revenues

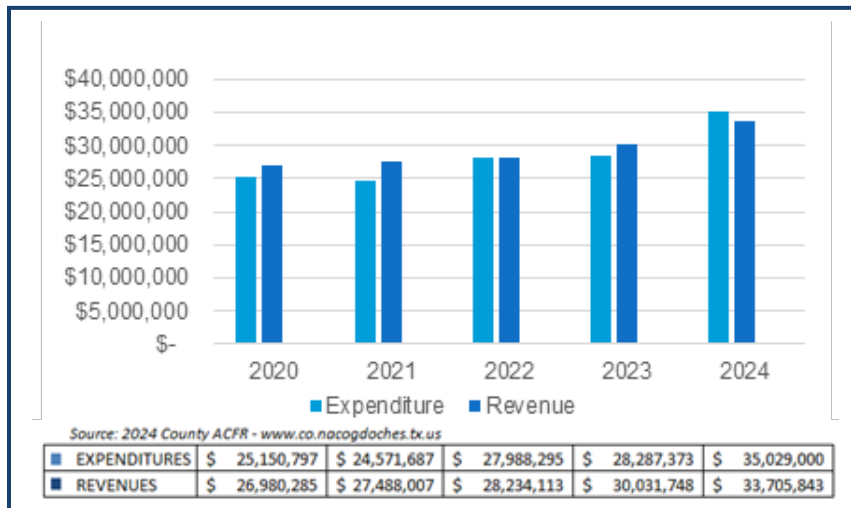


- General - 63%
- American Rescue Plan (ARPA) - 2%
- Road & Bridge - 13%
- Permanent Improvement - <1%
- Other - 10%

2024 Total Government  
Expenditures



- General - 57%
- American Rescue Plan (ARPA) - <1%
- Road & Bridge - 13%
- Permanent Improvement - 1%
- Other - 9%







## Ad Valorem Taxes

AD VALOREM TAX RATE FY 2020-2024					
Year	Maintenance & Operating	Debt Service	Total Rate	Total Value	Total Levy
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
2024	0.4108	0.0173	0.4281	\$5,169,619,643	\$21,451,000

Ad valorem tax rates are the amount of taxes paid for each \$100 of property value. Taxes would be \$428.10 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 is considered the Garden Capital of Texas. The Ruby M. Mize Azalea Garden is the largest azalea garden in Texas – and it's free to the public!







## County Officials

- |                                    |                         |
|------------------------------------|-------------------------|
| • County Judge                     | Greg Sowell             |
| • Commissioner Pct. 1              | Ronald K. Finchum       |
| • Commissioner Pct. 2              | Sandy McCorvey          |
| • Commissioner Pct. 3              | Robin Dawley            |
| • Commissioner Pct. 4              | Mark Harkness           |
| • 145 <sup>th</sup> District Judge | Jeff Davis              |
| • 420 <sup>th</sup> District Judge | Malcom Bales            |
| • 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      | Leann 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          |

## Contact Us

County Judge  
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