

A Career of Courage



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

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.

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

Both the ACFR and the PAFR, as well as the 2022-2023 County Budget are on the Nacogdoches County website: www.co.nacogdoches.tx.us

CONTACTS

County Judge

Greg Sowell
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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

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	June Clifton-Price
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	Vaughn Griffin
Constable Pct. 1	William Sowell
Constable Pct. 2	Clarence Yarbrough
Constable Pct. 3	Roger Dudley
Constable Pct. 4	David Stone
County Auditor	Jessica Corley



Did you know?

In 1846, Nacogdoches was subdivided into 20 other counties.



POPULAR ANNUAL FINANCIAL REPORT

FOR YEAR ENDED SEPTEMBER 30, 2022

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, 2022. 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 2022 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 2022.

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 2022 are available for inspection in the County Auditor's Office at 101 W. Main, Suite 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 AND EMPLOYEES**



Protecting Those That Protect Us Body Worn Cameras

The County received two body worn camera grants which will allow the Sheriff's Office to purchase new and to replace aging body cameras.

The federally awarded Supporting Small, Rural, and Tribal Law Enforcement Agency Body-Worn Camera Policy and Implementation Program awarded the county \$11,765.00 towards the purchase of new cameras. This grant allowed the Sheriff's office to purchase nine new cameras, nine vehicle docking stations, chest mounts, and licensing fees.

The state awarded Office of the Governor, Public Safety Office, Criminal Justice Division Body-Worn Camera Replacement Grant awarded the county \$17,670 towards the replacement of existing equipment. This grant allowed the Sheriff's office to purchase 16 body cameras, 16 vehicle docking stations, docks for downloading, and licensing fees.

Grant requirements included reviewing our existing Body Worn Camera Policy, reviewing training records, and ensuring compliance with state and federal mandates. Body Cameras are one of the ways that the Sheriff's office is using technology to protect officers and citizens alike in the course of public safety.

Using grants is just one way that the County strives to use taxpayer dollars in the most efficient way possible.

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.

- **William Skillern**
Jailer, 1 year of service
- **Michael Harmon**
Adult Probation Officer, 6 years of service
- **David Denny**
Lead Custodian, 7 years of service
- **Loyal Madden**
County Court at Law Bailiff, 12 years of service
- **Tara Williams**
County Court at Law Court Coordinator, 17 years of service
- **William Plunkett**
Lake Naconiche Manager, 22 years of service
- **David Perkins**
Justice of the Peace Precinct 4, 31 years of service

Hasinai Indians

The Caddo confederacy had four major Hasinai tribes that lived in what would become Nacogdoches County: Hainai, Nacogdoche, Nasonis, and Nacau. The Caddos were an agricultural people with a highly developed culture. Burial mounds, a prehistoric village, and a flat top earthen temple can be found at the Caddo Mounds State Historic Site on State Highway 21 about six miles southwest of Alto in southern Cherokee County.

The Hainai tribe occupied the area along the Angelina River in the western portion of the county. From this tribe came a young girl that learned Spanish and began assisting missionaries; her first recorded appearance is in 1690. She would travel with the missionaries for 10 years and return to East Texas as a guide, mediator, and interpreter among the Hasinai, French and Spanish—she was named Angelina (little angel) by the missionaries and is the name sake of both the river and county.

The Nacogdoche tribe lived near the present day site of the city of Nacogdoches. Although under Spanish jurisdiction, the French gained the affection of the tribe through trade of good, slaves, feed, and munitions. In 1752, the Nacogdoche pueblo was removed northward by the Spanish after a gathering of tribes was held to discuss attacking Spanish establishments. The records of the tribe become confused after the move, the 1778 census does not include the Nacogdoche, unless they were recorded as the Nacogdochitos—recorded in the same area as the Nacodoches in 1795 and 1819—halfway between Nacogdoches and Sabine river, the same area to which the pueblo had been relocated.

The Nasonis tribe were in the northern part of the county, also known as the Lower Nasoni. Disease and warfare greatly reduced their numbers and were absorbed by the Anadarkos by the 1880s. However, the mission of San Jose was established near their village where it stayed until 1729 when it was moved to San Antonio.

The Nacau tribe (also spelled as Nacau) lived in the northeastern corner of the county, according to one analyst; another suggested the tribe lived further northeast where Nacogdoches, Rusk, and Shelby counties all join. There is little known of the tribe past 1716 when the Nacogdoches Mission was established for the Nacogdoche and Nacau tribes.

During the 1820s and 1830s Caddo Indians from Louisiana and displaced Cherokees joined the four tribes. The last Indian settlement in the county, near Old Jacob's Chapel was abandoned in 1840 as during the decade, the Hasinai were moved to the Brazos River to make way for European immigrants. In 1859 all remaining Caddo were moved to the Washita River into "Indian Territory." However the legacy of the Hasinai tribe of the Caddo confederacy left a lasting mark as the Spanish adopted the Caddo word for friend/ally "taysha;" it may be more recognizable as the Spanish spelling: "Tejas" which would give way to our fair state of Texas.

AD VALOREM TAX RATE FY 2018-2022					
Year	Maintenance & Operating	Debt Service	Total Rate	Total Value	Total Levy
2018	0.5306	0.0511	0.5817	\$ 3,258,977,154	\$ 18,253,000
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

Ad valorem tax rates are the amount of taxes paid for each \$100 of property value. Taxes would be \$564.20 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

SCHEDULE OF INDEBTEDNESS					
ISSUE	PRINCIPAL	INTEREST	TOTAL	MATURITY DATE	2022-2023 REQUIREMENTS
2006 C.O.	\$1,195,000.00	\$96,188.00	\$1,291,188.00	2026	\$280,000.00
2012 BONDS	\$1,070,000.00	\$32,250.00	\$1,102,250.00	2024	\$530,000.00
TOTAL	\$2,265,000.00	\$128,438.00	\$2,393,438.00		\$810,000.00

Debt service as a percentage of non-capital expenditures was 4.8%, with no plans to issue additional long-term debt.

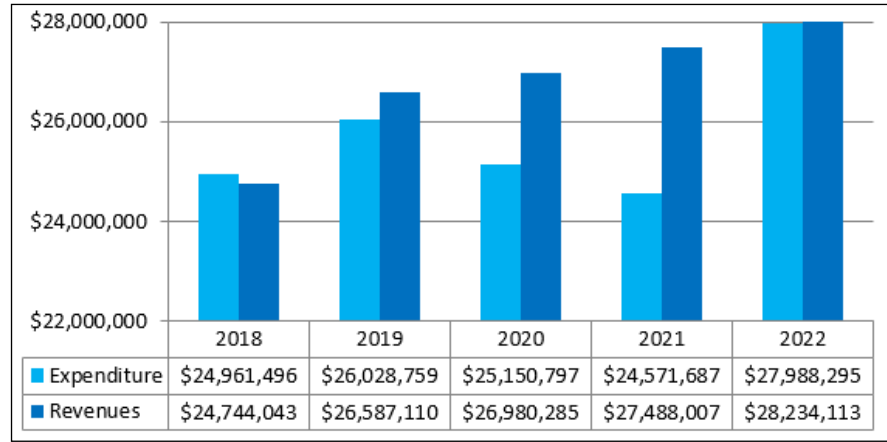
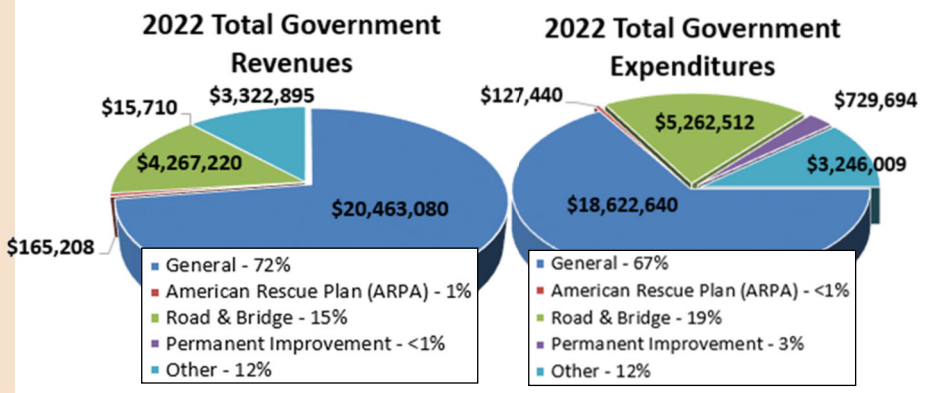
FUND BALANCES AS OF SEPTEMBER 30						
YEAR	GENERAL	American Rescue Plan (ARPA)	ROAD & BRIDGE	PERMANENT IMPROVEMENT FUND	OTHER*	TOTAL
2018	\$6,483,390		\$532,700		\$3,403,307	\$10,419,397
2019	\$5,960,182		\$837,060	\$2,093,749	\$3,952,601	\$12,843,592
2020	\$6,543,098		\$1,724,902	\$3,812,975	\$3,650,159	\$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

*Includes restricted fund balances for Narcotics Task Force and Certificate of Obligation Funds for capital projects.



The Old University Building is the only building in Texas built for a university that was established during the Republic of Texas. The bell in the copula was cast in 1859 by at Henry N. Hooper Company—the foundry was originally that of Paul Revere which was purchased by Mr. Hooper, an apprentice of Mr. Revere.

REVENUES/EXPENDITURES



HOW WE COMPARE

COUNTY	POPULATION (2020) ¹	2022 TAX RATE/\$100 ²	OIL & GAS WELLS ³	UNEMPLOYMENT (SEPT 2021) ⁴
Nacogdoches	64,653	0.5642	1058	4.1%
Angelina	86,395	0.5891	107	4.5%
Houston	22,066	0.4747	164	4.5%
Jasper	32,980	0.6132	138	9.0%
Newton	12,217	0.6491	96	6.9%
Polk	50,123	0.6100	219	5.7%
Sabine	9,894	0.3844	12	6.9%
San Augustine	7,918	0.3043	342	6.3%
San Jacinto	27,402	0.5296	47	5.0%
Shelby	24,022	0.6948	549	3.8%
Trinity	13,602	0.5700	8	5.3%
Tyler	19,798	0.7797	199	5.8%
				Texas 3.7%
				US 3.3%

¹census.gov

⁴fred.stlouisfed.org

²comptroller.texas.gov

³texas-drilling.com