

BY THE NUMBERS

YOUR ROADMAP TO COUNTY FINANCES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NASSAU COUNTY, FLORIDA



PREPARED BY THE CLERK OF THE CIRCUIT COURT AND COMPTROLLER

JOHN A. CRAWFORD



Message from the Clerk

Dear Citizens,

As part of our office's commitment to open, accountable, and fiscally responsible County government, I am pleased to present *By The Numbers: Your Roadmap to County Finances* for Nassau County, Florida, for the fiscal year ended 09/30/2022. This report, which is also called the Popular Annual Financial Report (PAFR), is designed to provide a better understanding of

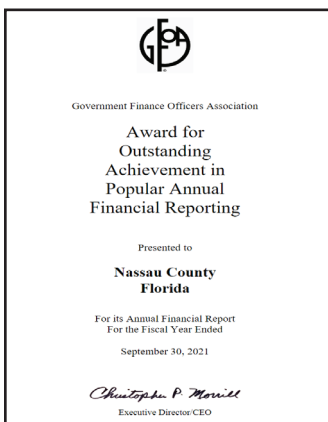
County revenues and how those dollars were managed and spent. The information contained in this report is derived from broader and more detailed data contained in the 2022 Annual Comprehensive Financial Report (ACFR), which includes financial statements audited by Purvis Gray & Company.

The financial information presented here is in a condensed and simplified form. It is not meant to be a substitute for the County's Annual Report, which provides detail on the County's financial position and financial changes during the fiscal year in conformity with generally accepted accounting principles (GAAP).

The financial information within this report includes not only the County itself, but also the following legally separate component units: Nassau County Housing Finance Authority (NCHFA), and Recreation and Water Conservation and Control District No. 1 (RWCCD).

Additional resources contained in this report include local statistics such as historical population and unemployment numbers, as well as a directory of all elected officials and departments of your County government.

I am pleased to report that Nassau County has received the Certificate of Achievement in Financial Reporting for the Annual Comprehensive Financial Report for sixteen consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last eleven years.



Both the PAFR and the ACFR are available online at www.nassauclerk.com. Hard copies of the PAFR are available at the Nassau County libraries or upon request at the Nassau County Clerk of the Circuit Court and Comptroller's offices at the Historic Courthouse in Fernandina Beach or the Robert M. Foster Justice Center in Yulee. You may also call my office at (904) 548-4600 to share your comments, questions or concerns. I hope that this information will help you more fully understand your government's finances.

Sincerely,


Clerk & Comptroller



"We are Public Servants! Our every effort shall be dedicated to protecting and preserving the Public Trust."

TABLE OF CONTENTS

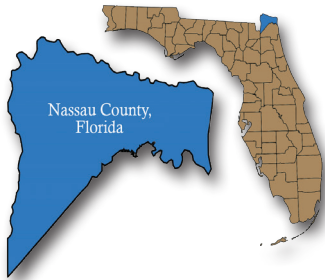
Table of Contents	1	County Expenses	9
County Structure	2	Financial Statements	10, 11
County Statistics	2, 3	Glossary of Terms	11
Tourism Industry	3	What the County Owns	12
County Accomplishments	4	What the County Owes	13
County Budget/Reserves	5	Board of County Commissioners	14
The General Fund	6	Directory by Departments	15
Tax Revenue Trends	7	Constitutional Officers	16, 17
County Revenues	8		

NaNa, the tallest dune in Florida

Photo courtesy of Scott Moore Photography



“We are Public Servants! Our every effort shall be dedicated to protecting and preserving the Public Trust.”

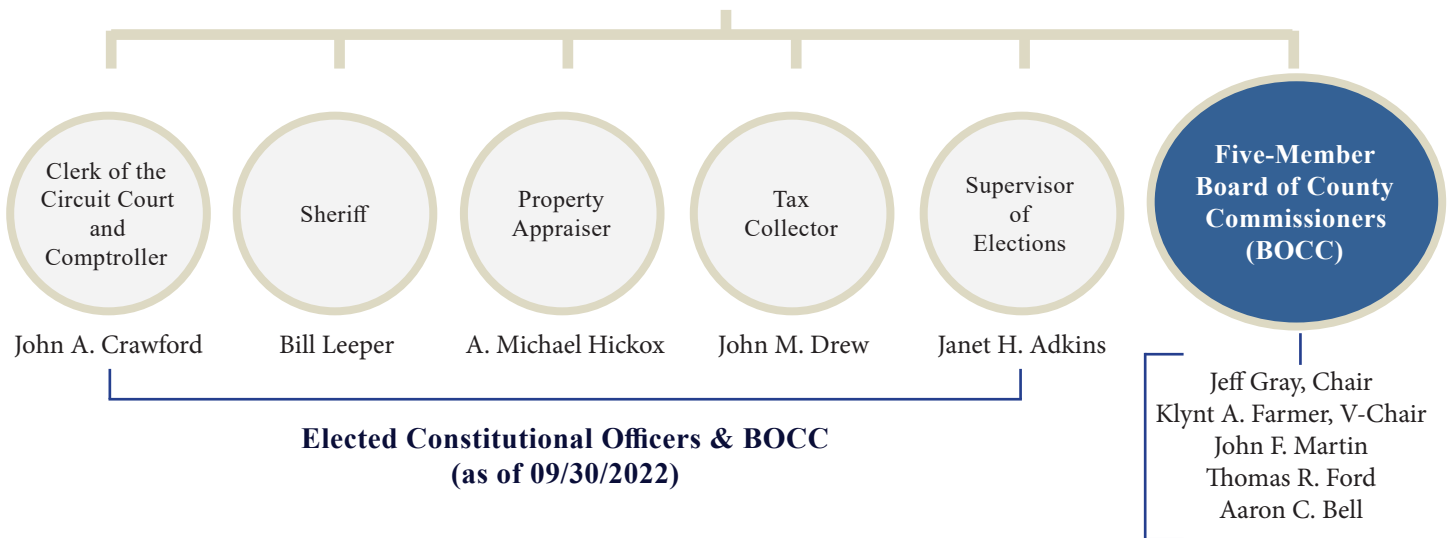


YOUR COUNTY GOVERNMENT

Nassau County operates under the Constitution and Laws of the State of Florida. The governing board consists of five citizen-elected County Commissioners (the BOCC) each representing a different district within the County and elected to staggered four-year terms.

The BOCC sets public policy, levies taxes, and authorizes spending for various County programs, capital projects, and operating expenses. The County Manager reports directly to the Board and is responsible for operations of all BOCC Departments.

The Citizens of Nassau County



COUNTY STATISTICS

NASSAU COUNTY POPULATION

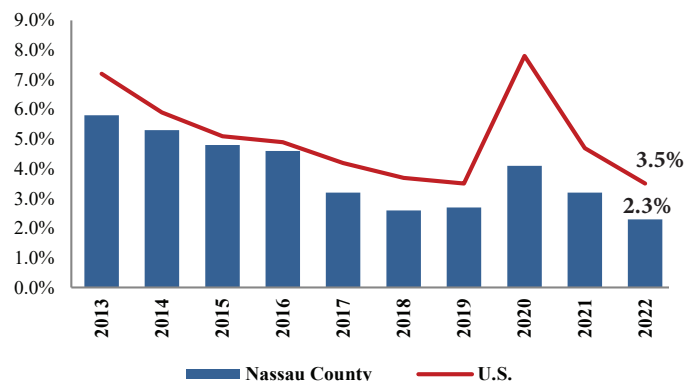
Sources: FL Office of Econ & Demo Research, US Census Bureau



Nassau County's population has increased 28.3% in the last ten years from 74,661 in 2013 to 95,809 in 2022.

UNEMPLOYMENT RATE

Sources: FL Dept of Economic Opportunity, Bureau of Labor Statistics



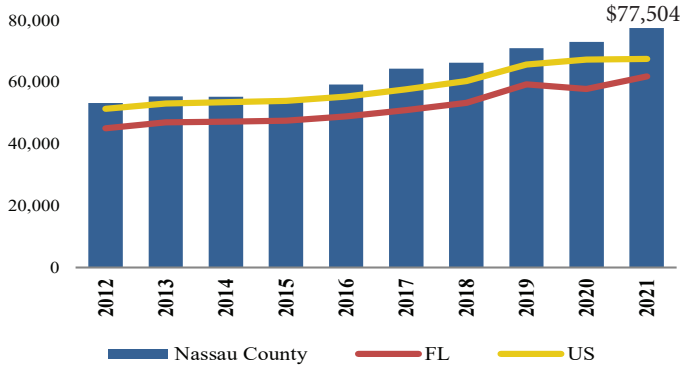
In September 2022, Nassau County's unemployment rate decreased to 2.3% compared to a US rate of 3.5% and a prior year County unemployment rate of 3.2%.



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Median Household Income

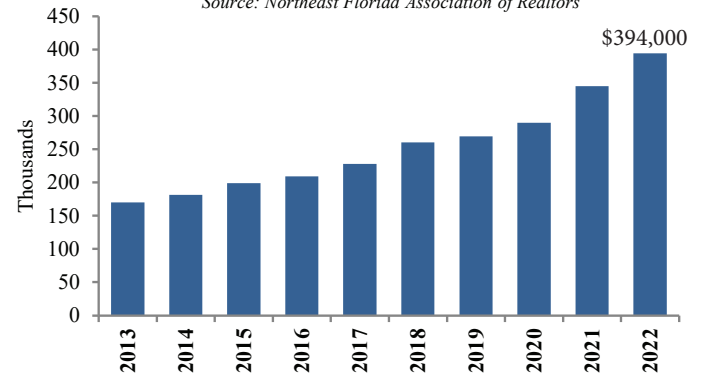
Source: US Census Bureau – American Community Survey – B19013



Nassau County's median household income increased by 6.17% to \$77,504 in 2021, compared to \$61,777 for Florida and \$67,251 for the US.

Median Home Sales Price

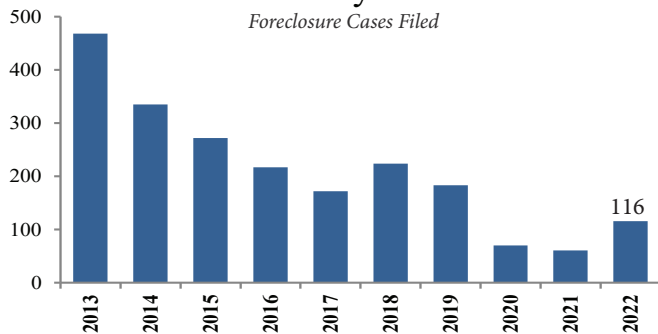
Source: Northeast Florida Association of Realtors



The median home sale price in Nassau County is up 132% since 2013 and up 14.2% in 2022 when compared to 2021.

Nassau County Foreclosures

Foreclosure Cases Filed



TOP SIX NASSAU COUNTY EMPLOYERS IN 2022:

(AND % OF TOTAL COUNTY EMPLOYMENT)

1. Nassau County School District	4.7 %
2. Omni Amelia Island Plantation	2.1 %
3. Nassau County Government	2.0 %
4. The Ritz-Carlton	1.3 %
5. WestRock CP, LLC	1.0 %
6. Rayonier Advanced Materials	0.9 %

TOURISM INDUSTRY

Tourism-related business generated 29.2% of fiscal year 2022 sales tax revenue in Nassau County, down from 31.2% the prior year.

Tourists visiting Amelia Island in fiscal year 2022 resulted in taxable room sales of \$220 million and an average daily rental rate of \$300. Tourist Development Tax revenues totaled \$11,418,543 in fiscal year 2022 compared to \$8,561,900 in 2021.

The average overnight visitor stayed for 3.8 nights with an average party size of 2.8 persons. The activities enjoyed the most during their visit included the beach, dining out and Historic Downtown.

Amelia Island Tourist Development Tax Revenues



Amelia Island Tourist Development Tax revenues have increased by \$7.7 million (210.7%) since 2013 as a result of tourism growth, higher room rates, and increases in the tax rate on lodging from 3% in 2009 to 5% (effective 07/01/18).

Lodging Revenues

Sources: Amelia Island Tourist Development Council; Research Data Services, Inc.



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MAJOR COUNTY ACCOMPLISHMENTS IN FISCAL YEAR 2022



Pages Dairy Road
Widening & Resurfacing

Nassau County Engineering Services

Engineering Services is responsible for the design, inspection & administration of public works improvements within the County.

Driveway/Sidewalk Permits Issued	1,557
Utility Permits Issued	209
Pond/Borrow Pit Permits Issued	28
Traffic Lights Maintained	30
Flashers Maintained	34

Nassau County Road Department

The Road Department performs maintenance on County maintained roads including paving, grading and applying surface treatments.

Work Orders Completed	2,113
Dirt Roads Maintained (Miles)	180
LF of Drains Cleaned	15,148
LF of Ditches Cleaned	99,073
Fleet Repairs	1,735

Nassau County Building Department

Permit Type	Issued
New Builds, Additions, Rehabs, Roofs, Siding, Signs	4,998
Mobile Home & Modular Home	103
Electrical	3,964
Mechanical	2,747
Plumbing	4,822
Other Activities	
Contractor Licenses	619
Certificates of Occupancy Issued	1,536
Inspections Performed	47,330



- Phase One of Tributary Regional Park completion (October 2022)
- Phase One of the Nassau Crossing Park completion (October 2022)
- Groundbreaking for commencement for Westside Regional Park
- Updated netting at the Callahan and Hilliard Ballparks
- Launched new Parks & Recreation website and reservation system

Groundbreaking for the
Westside Regional Park



- Established new hot spot circulation service and purchased 50 devices for program
- Upgraded patron internet at all branches
- Added Beanstack Software program
- Purchased additional 300 non-fiction e-books and audiobooks
- Purchased 9 new children's AWE computers throughout Library and added 6 new tablets

Nassau County Library 2021/2022

Branch Visits	106,618
Library Cards Issued	4,145
eBooks/Audio Books Circulated	31,205
Items Circulated	194,355
Website Visits	253,398
Locker Circulation	1,112



NASSAU COUNTY Planning Department FLORIDA

- Evaluated over 750 nominations received for the Conservation Land Acquisition and Management (CLAM) Program
- Hired the County's first arborist
- Completed the State Road 200/A1A Corridor Master Plan
- Completed Comprehensive Plan and Development Code amendments needed for the Parks & Recreation Open Space Master Plan

The Planning Department provides planning support associated with the implementation of the Land Development Code and Comprehensive Plan.



Award-Winning State Road 200/A1A
Master Corridor Plan



Nassau County Animal Care & Control promotes public safety and animal care through sheltering, adoption programs, education and animal law enforcement.

Animal Services Activities 2021/2022

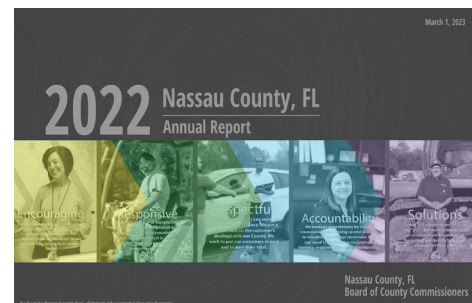
Intake	2,196
Adoptions	1,482
Transfers	88
Return to Owner	374



NASSAU COUNTY Fire Rescue

Total Calls for Service 10,494			
Brush Fires	49	Medical Calls	7,321
Fire Alarms	991	Medical Alarms	264
HAZMAT	36	Vehicle Crashes	684
Structure Fires	100	Cardiac Trauma	166
Vehicle Fires	73	Investigations	3

The Nassau County Annual Report for 2022 is available on the County's official website: www.nassaucountyfl.com



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THE COUNTY'S ANNUAL BUDGET

CASH LEFT OVER FROM PRIOR YEAR + REVENUES = EXPENDITURES + RESERVES

State law requires Nassau County and your elected Commissioners to adopt a balanced budget to operate the County for the upcoming fiscal year, which begins each October 1st. The annual budget must include all governmental funds as well as the enterprise fund (for the sewer & water business owned and operated by the County). The budget contains the details of required expenses and identifies the sources of the funds to pay for them. The budget also specifies the Reserves, which are the County's funds in excess of known expenses.

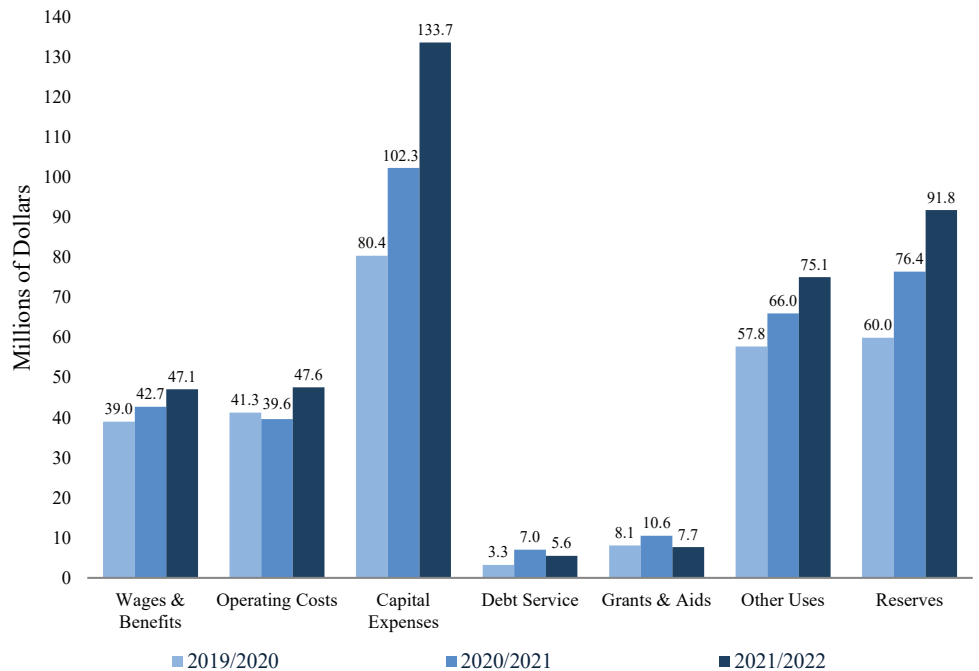
With the exceptions of the Property Appraiser and the Tax Collector, whose budgets are approved by the Florida Department of Revenue, and the Clerk, whose court-related budget is approved at the state level, the budgets of all Constitutional Officers must be approved by the BOCC.

BOCC 2021/2022 COUNTY BUDGET

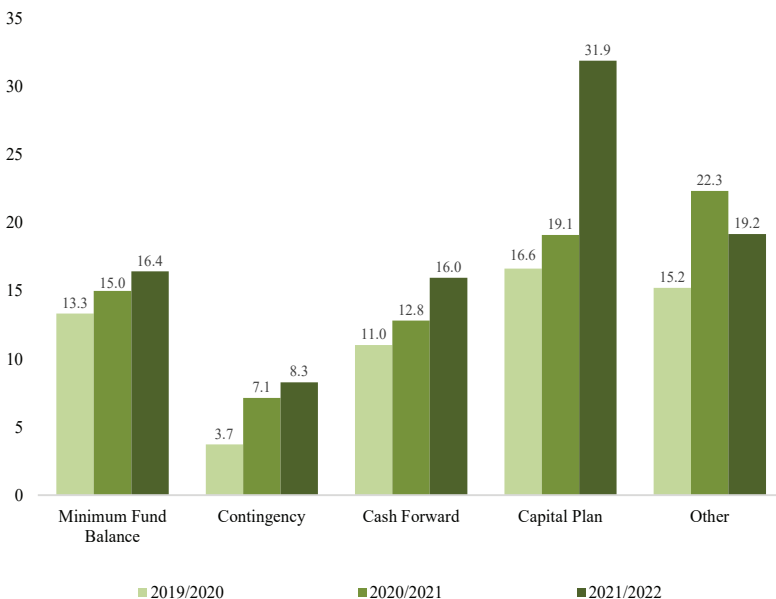
AS OF SEPTEMBER 30, 2022

\$408,395,780

(an 18.4% increase over the prior year)



RESERVES (MILLIONS)



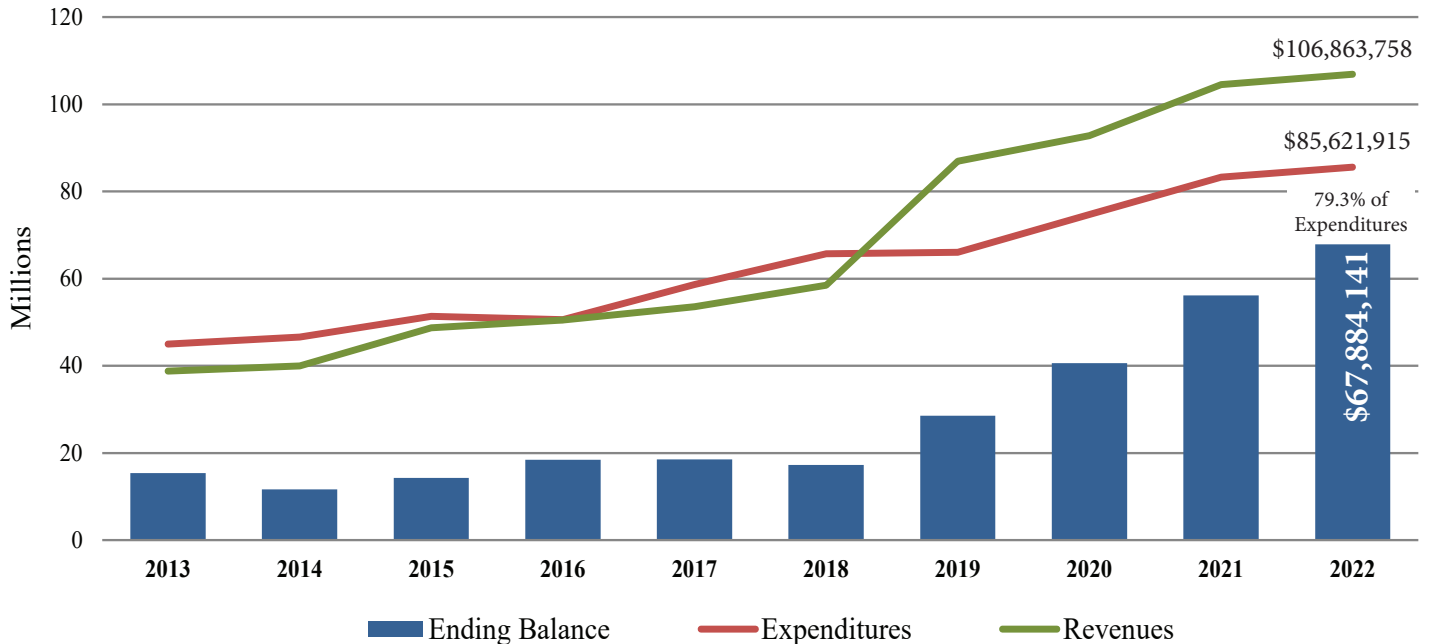
TWO METHODS OF ACCOUNTING:

1. The County prepares its Annual Budget (as well as a set of financial statements) using Fund Accounting, which focuses on cash flows and the near-term ability of the County to pay its bills each year. Funds are segregated, each with its own set of rules and objectives. The set of funds known as the Governmental Funds are used to account for the general services provided to the public.
2. The Statement of Activities and the Statement of Net Position (provided later in this report in a condensed fashion) focus on the County as a single entity and use accounting methods similar to those used in the private sector.



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THE GENERAL FUND



The General Fund is the main operating fund for Nassau County. Fiscal year 2022 General Fund revenues increased by \$2.4 million (2.3%) including a \$5.1 million increase in property tax revenues resulting from an increase in the County's higher taxable assessed value, as well as substantial growth in the housing market.

Other contributors to increased revenues include \$3.1 million in one-cent sales surtax revenue and \$1.1 million in half-cent sales tax. However, Intergovernmental revenues declined \$7.2 million from previous year due to the fact that emergency grants (COVID-19), received in the previous two years, were not received in 2022.

Expenditures increased by \$2.3 million when compared to 2021. Public Safety expenditures were up \$1.3 million and General Government \$2.7 million due primarily to increases in wages and benefits.

After accounting for transfers and capital asset sales, the General Fund ended the fiscal year on 09/30/22 with a fund balance of \$67.9 million; which was an increase of \$11.7 million (20.8%) from the end of the prior fiscal year. The fund balance represented 79.3% of the fiscal year's General Fund expenditures of \$85.6 million.

PROPERTY TAXES

- Property Taxes represented 67.5% of General Fund Revenues in fiscal year 2022.
- For fiscal year 2021/2022 the County-wide General Fund millage rate decreased from 6.8376 to 6.7336 mills.
- The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2022 were:

Taxable Assessed Value

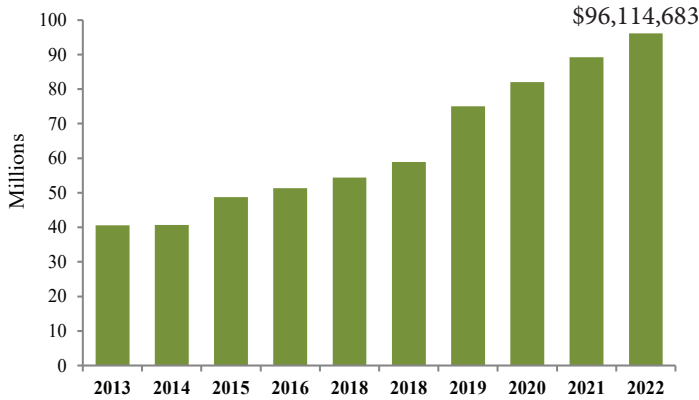
WestRock CP, LLC	\$ 218.8 million
Florida Power & Light	\$ 121.8
Ameliatel (Ritz-Carlton)	\$ 90.5
Omni Amelia Island LLC	\$ 75.8
Rayonier Performance Fibers	\$ 72.7



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TAX REVENUE TRENDS

PROPERTY TAX REVENUES
(BY FISCAL YEAR)



County property tax revenues were up \$6.9 million (7.8%) compared to the prior fiscal year due primarily to increases in the County's taxable assessed value as result of new construction and increases in values of existing properties.

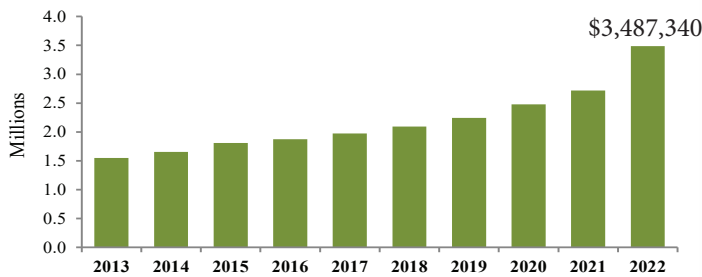
FUEL, UTILITY & OTHER TAX REVENUES
(BY FISCAL YEAR)



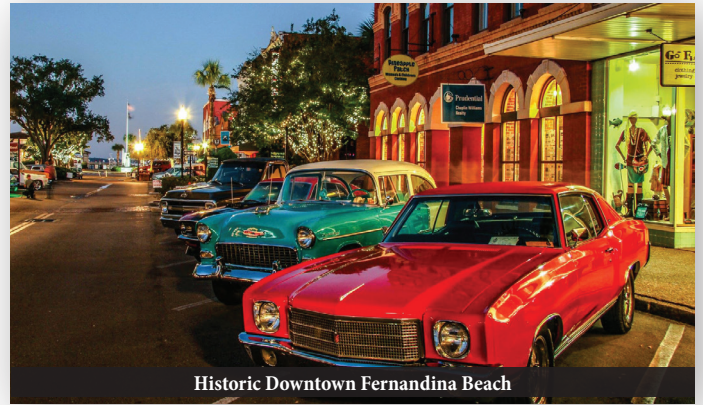
County fuel, utility services and other tax revenues increased by \$25,348 (0.5%) in 2022 when compared to fiscal year 2021. The County's local option gas tax increased by 5 cents per gallon effective January 2019.

SALES TAX REVENUES

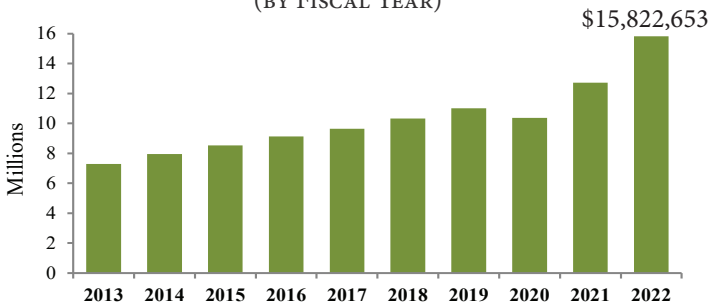
STATE REVENUE SHARING
(BY FISCAL YEAR)



State revenue sharing increased by \$771,126 (28.4%) in 2022 when compared to the prior fiscal year.

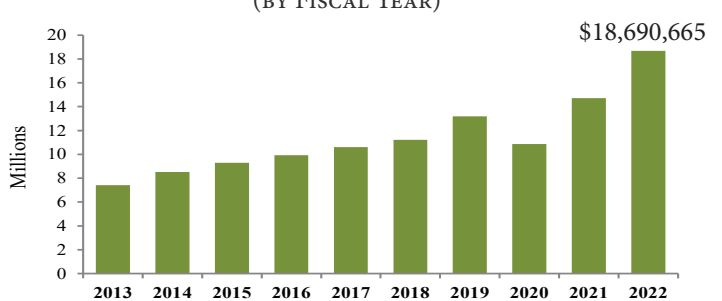


ONE-CENT SURTAX REVENUES
(BY FISCAL YEAR)



The County sales tax revenues increased by \$7,077,168 (25.8%) to \$34,513,318 when compared to the prior year. The one-cent sales surtax revenues increased year-to-year by \$3,096,164 (24.3%), while all other sales tax revenues increased year-to-year by \$3,981,004 (27.1%).

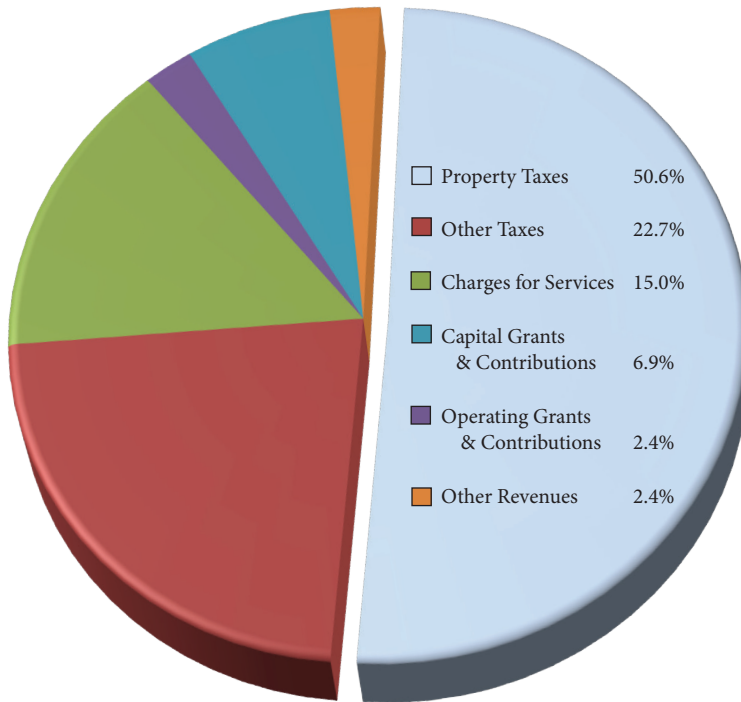
ALL OTHER SALES TAX REVENUES
(BY FISCAL YEAR)



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COUNTY REVENUES

COUNTY REVENUES FOR FISCAL YEAR 2022

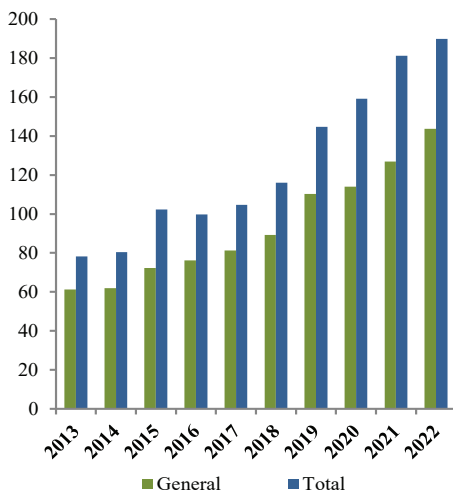


County Revenues were up **\$8.6 million (4.8%)** in fiscal year 2022 as compared to the prior year:

- Tax Revenues increased by **\$14.8 million**, with property tax revenues up **\$6.9 million** due primarily to higher assessed values and new growth, and all other tax revenues increased by **\$7.9 million**.
- Grants & Contributions Revenues decreased by **\$9.6 million** in fiscal year 2022 when compared to fiscal year 2021.
- Charges for Services Revenues increased by **\$1.4 million** year-to-year.
- Other Revenues increased by **\$2 million** compared to fiscal year 2021.

Property Taxes accounted for 50.6% of the County Revenues in fiscal year 2022 and represented an average cost per citizen of \$1,003.

REVENUE TRENDS



General Revenues include taxes collected and investment/miscellaneous income and exclude Government Charges for Services and Grants and Contributions.

THREE-YEAR COMPARISON

Revenues	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	2022 Y-T-Y Increase/ (Decrease)
Charges for Services	19,062,589	27,160,222	28,543,727	1,383,505
Operating Grants & Contributions	19,224,067	8,262,459	4,451,658	(3,810,801)
Capital Grants & Contributions	6,903,996	18,934,716	13,134,719	(5,799,997)
Property Taxes	82,040,440	89,177,944	96,114,683	6,936,739
Other Taxes	28,041,345	35,235,200	43,108,841	7,873,641
Other Revenues	3,937,739	2,456,370	4,507,126	2,050,756
Total County Revenues	159,210,176	181,226,911	189,860,754	8,633,843



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COUNTY EXPENSES

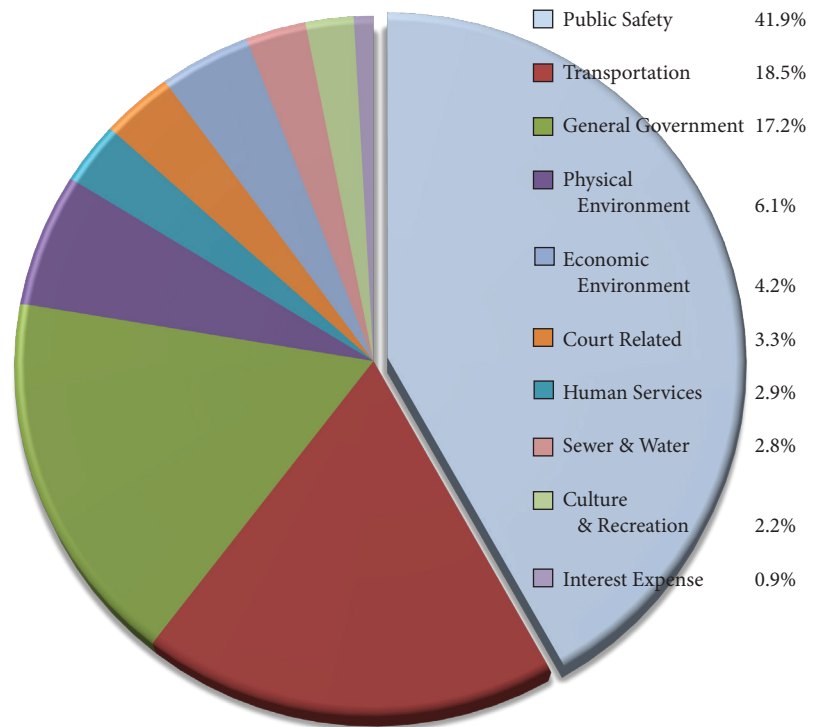
COUNTY EXPENSES FOR FISCAL YEAR 2022

Overall, County Expenses increased by **\$21.6 million (15.1%)** in fiscal year 2022 compared to the prior year.

Public Safety expense increased **\$9.7 million** due to an increase in both salaries and benefits.

General Government expense increased **\$3.7 million**, most significantly due to increases in salaries, benefits, repairs & maintenance, supplies and contract services.

Transportation expense increased **\$5.3 million** in fiscal year 2022 due to outsourcing the County's mowing and resurfacing of roads, rather than capital road projects, in the previous year.



THREE-YEAR COMPARISON

Expense	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	2022 Y-T-Y Increase/ (Decrease)
General Government	26,615,321	24,625,283	28,331,651	3,706,368
Court Related	5,000,815	4,987,940	5,386,267	398,327
Public Safety	66,518,596	59,147,820	68,874,932	9,727,112
Physical Environment	6,060,528	9,694,197	10,130,624	436,427
Transportation	28,262,200	25,223,668	30,480,039	5,256,371
Economic Environment	4,485,952	5,510,707	6,868,135	1,357,428
Human Services	5,573,204	4,578,441	4,772,620	194,179
Culture/Recreation	3,056,005	3,164,970	3,621,318	456,348
Interest Expense on LT Debt	1,564,588	1,682,236	1,473,482	(208,754)
Sewer & Water	3,357,334	4,271,458	4,539,728	268,270
Total County Expenses	150,494,543	142,886,720	164,478,796	21,592,076



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NASSAU COUNTY CONDENSED STATEMENT OF ACTIVITIES

	Governmental 2022 Activities	Business-Type 2022 Activities	TOTAL 09/30/2022	TOTAL 09/30/2021 (Restated)
<u>REVENUES</u>				
Program Revenues	40,233,545	5,896,559	46,130,104	54,357,397
General Revenues & Transfers	141,943,726	1,786,924	143,730,650	126,869,514
Total Revenues	182,177,271	7,683,483	189,860,754	181,226,911
<u>EXPENSES</u>				
General Government	28,331,651	-	28,331,651	24,625,283
Court Related	5,386,267	-	5,386,267	4,987,940
Public Safety	68,874,932	-	68,874,932	59,147,820
Physical Environment	10,130,624	-	10,130,624	9,694,197
Transportation	30,480,039	-	30,480,039	25,223,668
Economic Environment	6,868,135	-	6,868,135	5,510,707
Human Services	4,772,620	-	4,772,620	4,578,441
Culture and Recreation	3,621,318	-	3,621,318	3,164,970
Interest on Long-term Debt	1,473,482	-	1,473,482	1,682,236
Water and Sewer	-	4,539,728	4,539,728	4,271,458
Total Expenses	159,939,068	4,539,728	164,478,796	142,886,720
Beginning Net Position	442,690,075	15,171,341	457,861,416	416,892,225
Prior Period Adjustment				2,629,000
Ending Net Position	464,928,278	18,315,096	483,243,374	457,861,416
Change in Net Position	<u>22,238,203</u>	<u>3,143,755</u>	<u>25,381,958</u>	<u>38,340,191</u>

Nassau County's revenues exceeded its expenses in fiscal year 2022, resulting in a surplus of \$25.4 million, compared to a surplus of \$38.3 million in fiscal year 2021.

County revenues increased by \$8.6 million when compared to the prior year; Program Revenues decreased \$8.2 million including decreases of \$5.8 million in Capital Grants & Contributions and \$3.8 million in Operating Grants & Contributions. Charges for Services had an increase of \$1.4 million.

General Revenues increased by \$16.9 million in 2022 compared to the prior fiscal year, including an increase of \$6.9 million in property tax revenue and an increase of \$7.1 million in sales tax revenue.

County expenses increased by \$21.6 million in fiscal year 2022 when compared to the prior year. The majority of these expenses were for Public Safety expenses which increased by \$9.7 million. General Government expenses increased by \$3.7 million and Transportation expenses increased by \$5.3 million.

As discussed on page 5, the County also uses fund accounting in order to focus on its cash flows & short-term financial health. For fiscal year 2022, the County's governmental fund revenues exceeded expenditures by \$35.3 million.



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NASSAU COUNTY CONDENSED STATEMENT OF NET POSITION

	Governmental 2022 Activities	Business-Type 2022 Activities	TOTAL 09/30/2022	TOTAL (Restated) 09/30/2021
<u>ASSETS</u>				
Cash & Investments	222,171,711	8,594,333	230,766,044	182,050,789
Receivables, net	6,757,438	556,001	7,313,044	17,476,571
Capital assets, net	404,582,061	16,905,527	421,487,588	423,683,628
Other assets	1,898,651	61,317	1,959,968	1,767,797
Total Assets	635,409,861	26,117,178	661,527,039	624,978,785
<u>Deferred Outflow of Resources</u>	<u>33,959,584</u>	<u>318,508</u>	<u>34,278,092</u>	<u>27,875,962</u>
<u>LIABILITIES</u>				
Payables & other short-term liabilities	32,315,537	1,078,340	33,393,877	23,021,644
Bonds, notes and other long-term liabilities	160,339,888	7,007,863	167,347,751	107,437,143
Total Liabilities	192,655,425	8,086,203	200,741,628	130,458,787
<u>Deferred Inflows of Resources</u>	<u>11,785,742</u>	<u>34,387</u>	<u>11,820,129</u>	<u>64,534,544</u>
<u>NET POSITION</u>	464,928,278	18,315,096	483,243,374	457,861,416

Nassau County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by **\$483.2** million (net position) on 09/30/22. Asset values on 09/30/22 included a **\$48.7** million increase in cash and investments when compared to 09/30/21. The result was a year-to-year increase in total assets of approximately **\$36.5** million (5.8%).

The County's liabilities grew by **\$70.3** million, totaling **\$200.7** million on 09/30/22. This included a **\$60** million increase in long-term liabilities primarily due to an increase in net pension liability of **\$61.6** million, which

was partially offset by a **\$3.5** million decrease in bonds payable. Payables and other short-term liabilities increased by **\$10.4** million, with an **\$8.7** million increase in ARPA grant funding and a **\$1.7** million increase in Accounts Payable.

The County's financial position and outlook remain positive, with low unemployment and an upward trend in recurring revenues supporting Nassau County's growth in population, economic output and required County services.

GLOSSARY OF FINANCIAL REPORTING TERMS

Deferred Outflow of Resources (DOR)- a consumption of net assets by the government that is applicable to a future reporting period.

Deferred Inflow of Resources (DIR)- an acquisition of net assets by the government that is applicable to a future reporting period.

Net Position- the difference between what the County owns (including assets and DOR) and what the County owes (including liabilities and DIR).

Condensed Statement of Net Position- a summary of what the County owns and owes at the end of each fiscal year.

Condensed Statement of Activities- a summary of how the County's net position changed during the fiscal year which ended on September 30, 2021.

Governmental Activities- services the County provides that are mainly paid for with tax dollars, state and federal grants and revenue sharing.

Business-Type Activities- services where users pay for most, if not all, of the cost of operations.

Capital Grants- provide support for the purchase of property, construction of a facility, remodeling, expansion of a facility or purchase of equipment.

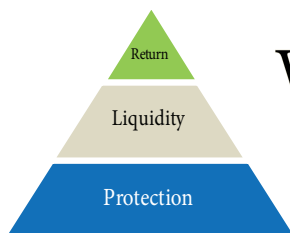
Operating Grants- provide support for the day-to-day cost of running an organization.

Program Revenues- money that the County takes in during the year for a specific program that reduces how much of its cost has to be paid for out of general County revenues. Examples include Charges for Services, Operating Grants and Capital Grants.

General Revenues- money that the County receives during the year that is not matched to a specific program, including Property & Sales taxes.



"We are Public Servants! Our every effort shall be dedicated to protecting and preserving the Public Trust."



WHAT NASSAU COUNTY OWNS

CASH & INVESTMENTS

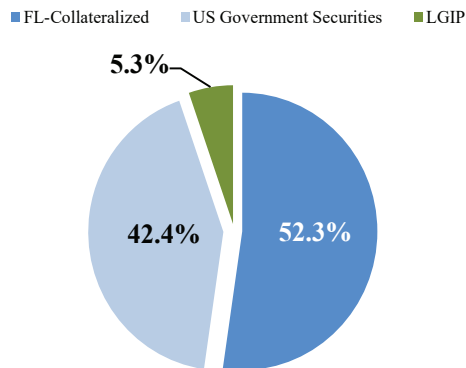
All Nassau County cash deposits and investments of surplus funds are made and maintained in accordance with local, state, and national laws.

The County's primary focus is always the protection of taxpayer funds with the maintenance of adequate liquidity to meet the County's cash flow needs a crucial secondary consideration.

The book value of Nassau County BOCC Cash and Investments totaled **\$224,900,311** on 09/30/2022, up **\$46.6** million compared to 09/30/2021. A detailed report of income and investments is available at:

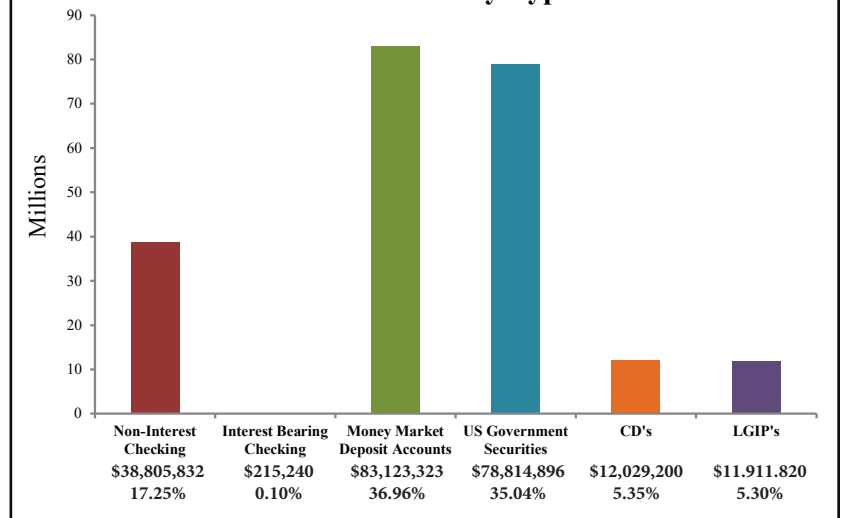
<http://www.nassauclerk.com/financial-reports>

PROTECTION (as of 09/30/22)



Nassau County BOCC funds are protected through a combination of FDIC insurance and participation in the State of FL Qualified Public Depository program. The remaining funds are invested in a AAAf/S1 rated Short-Term Bond Fund (LGIP) with next day liquidity and Short-Term US Government Securities.

Investment by Type



The County ladders the maturities of its investments in order to provide adequate liquidity, improve income predictability, and increase the portfolio return.

CAPITAL ASSETS



Balance on 09/30/22:

Land	\$85,486,249
Construction in Progress	13,967,120
Buildings and Improvements	80,251,647
Machinery & Equipment	70,625,548
Improvements other than Buildings	993,723
Leasehold Improvements	1,040,516
Infrastructure	682,268,025
Leased Assets	877,958

Less: Accumulated Depreciation **(514,023,198)**

Net Capital Assets \$ 421,487,588



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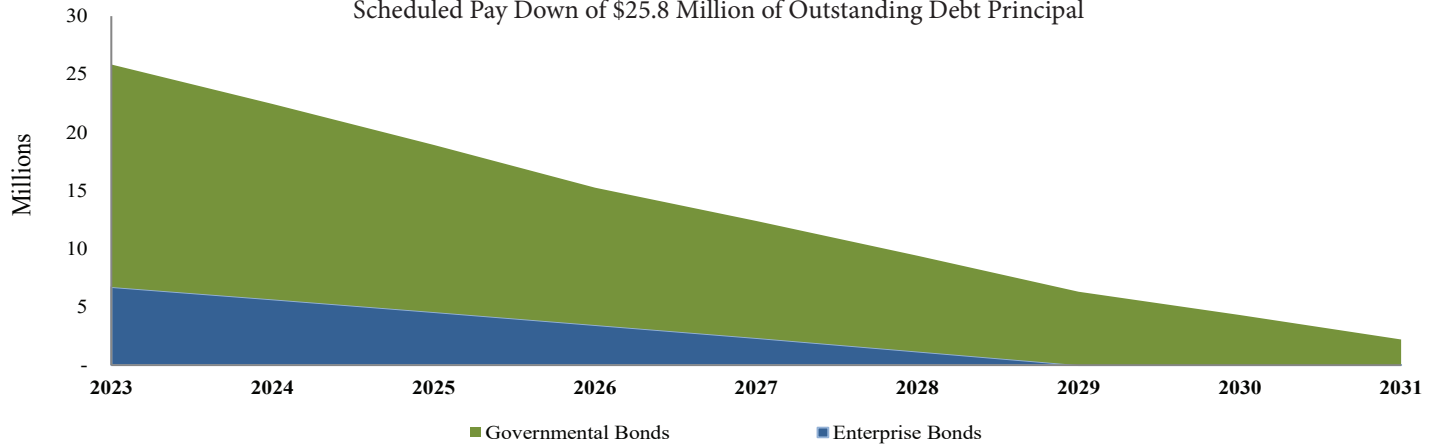
WHAT NASSAU COUNTY OWES

SUMMARY OF NASSAU COUNTY MUNICIPAL BOND OBLIGATIONS (AS OF 09/30/2022)

<u>Description</u>	<u>Issue Amount</u>	<u>Principal Balance</u>	<u>Debt Service Payments</u>	<u>Maturity Date</u>
GOVERNMENTAL BONDS				
Series 2007 Rev & Refunding Bonds	\$29,630,000	\$16,515,000	\$20,910,500	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	<u>2,604,666</u>	<u>2,835,000</u>	03/01/2025
Total Governmental Bonds :		\$19,119,666	\$23,745,500	
ENTERPRISE BONDS				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	<u>\$6,725,000</u>	<u>\$7,167,524</u>	04/01/2028
Total Enterprise Bonds :		\$6,725,000	\$7,167,524	
Total County Municipal Bond Obligations :		\$25,844,666	\$30,913,024	

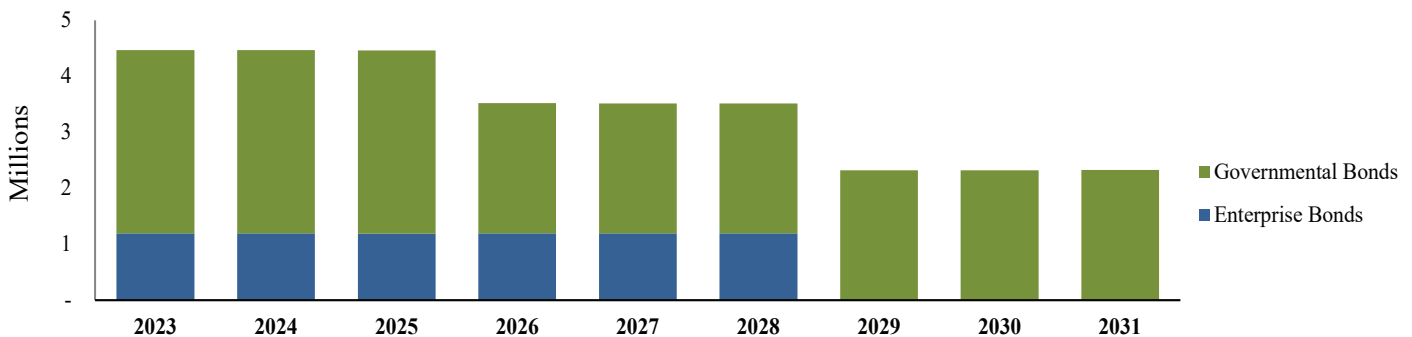
SCHEDULED REPAYMENT OF BONDS (AS OF 09/30/2022)

Scheduled Pay Down of \$25.8 Million of Outstanding Debt Principal



The County's Municipal Bond Debt Outstanding fell by **\$3.2 million** in fiscal year 2022, reducing the remaining total debt per resident to **\$270** and governmental debt per resident to **\$200**.

SCHEDULED PAYMENTS BY FISCAL YEAR OF \$31.0 MILLION OF FUTURE DEBT SERVICE (assuming no new debt)



In September 2021, Fitch upgraded the County's public improvement revenue refunding bonds to an A+ from AA-. In addition, Fitch upgraded the County's Issuer Default Rating (IDR) to AA from AA-.



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YOUR NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

(EFFECTIVE JANUARY, 2023)

DISTRICT ONE

FERNANDINA BEACH



John F. Martin, V-Chair

cell: (904) 570-2594

jmartin@nassaucountyfl.com

DISTRICT TWO

S. AMELIA ISLAND, O'NEIL
& NASSAUVILLE



A.M. "Hupp" Huppmann

cell: (904) 319-0686

ahuppmann@nassaucountyfl.com

DISTRICT THREE

YULEE, CHESTER, BLACKROCK



Jeff Gray

cell: (904) 570-1946

jgray@nassaucountyfl.com

DISTRICT FOUR

HILLIARD, BRYCEVILLE, NASSAU
OAKS, BOULOGNE, KINGS FERRY



Alyson R. McCullough

cell: (904) 319-0689

amccullough@nassaucountyfl.com

Services provided by Nassau County include fire & rescue, recycling, animal control, road construction & maintenance, and building code enforcement.

The County is also responsible for parks & recreation management, operation of public libraries, maintenance of County facilities, extension and health services, and for water and sewer services for a portion of the County.

DISTRICT FIVE

CALLAHAN, WEST YULEE



Klynt A. Farmer, Chair

cell: (904) 570-1357

kfarmer@nassaucountyfl.com



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NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

DEPARTMENT CONTACT LIST

DEPARTMENT	PHONE
County Manager	904-530-6010
Taco Pope – County Manager	
Marshall Eyerman – Assistant County Manager	
Robert Companion – Deputy County Manager	
Sabrina Robertson – Public Information Officer	
County Attorney	904-530-6100
Denise May – County Attorney	
Abigail F. Jorandby – Assistant County Attorney	
Susan Gilbert – Senior Executive Legal Assistant	
Amber Jordan – Records Management Liaison Officer	
Animal Control	904-530-6150
Tim Maquire – Animal Control Director	
Penny Burnsed – Administrative Assistant	
Building Department	904-530-6250
Keith Ellis – Building Official	
Chet Barr – Deputy Building Official	
Code Enforcement	904-530-6200
Procurement & Contracts Management	904-530-6040
County Extension	904-530-6350
Emergency Management	904-548-0900
Tim Cooper – Emergency Management Director	
Development Services	904-530-6225
Robert Companion – County Engineer	
Caleb Hurst - Development Services Director	
Fire Rescue	904-530-6600
Brady Rigdon – Fire Chief	
Greg Roland – Assistant Fire Chief	
Constance Holmes - Administrative Assistant	
Fire Station 20	904-530-6620
Fire Station 30	904-530-6630
Fire Station 40	904-530-6640
Fire Station 50	904-530-6650
Fire Station 60	904-548-4876
Fire Station 70	904-530-6670
Fire Station 71	904-530-6680
Fire Station 90	904-530-6590

DEPARTMENT	PHONE
Human Resources	904-530-6075
Ashley Metz – Human Resources Director	
Tina Keiter – Employee Services Coordinator	
Laura Scott – Employee Benefits Coordinator	
Library	904-530-6500
Library – Fernandina Beach	904-530-6500
Library – Callahan	904-530-6533
Library – Hilliard	904-530-6544
Library – Bryceville	904-530-6551
Library – Yulee	904-530-6560
Nassau Amelia Utilities	904-530-6030
Office of Management & Budget	904-530-6010
Chris Lacambra – Office of Management & Budget Director	
Cindy Wood – Assistant Office of Management & Budget Director	
Megan Sawyer – Financial Management & Budget Coordinator	
Tracy Poore – Administrative Specialist	
Parks and Recreation	904-530-6120
Jay Robertson – Parks & Recreation Director	
Planning Department	904-530-6320
Holly Coyle – Interim Director	
Gabriel Quintas – Assistant Director	
Public Works	904-530-6120
Douglas Podiak – Public Works Director	
Road Department	904-530-6175
Cameron Hansen – Road Department Director	
David Hearn – Assistant Road Department Director	
Risk Management	904-530-6075
Solid Waste	904-530-6700
Edward Diden – Solid Waste Foreman	
Technical Services	904-530-6050
Derrick Lindsay – Chief Innovation Officer	
Norm Kennedy – Network and Security Manager	
Corey Poore – Systems Manager	



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RESPONSIBILITIES OF THE CLERK

County Comptroller

The Clerk's responsibilities as County Comptroller and "fiscal watchdog" include those of Chief Financial Officer (CFO), Treasurer, and Auditor of County funds.

The Clerk's office derives its authority from the Florida State Constitution and Florida law, and is designed to provide an impartial check and balance on how citizens' tax dollars are spent and reported.

As CFO, the Clerk monitors the Nassau County budget, revenues, expenses, and debt. Additionally, the Clerk's office pays County bills, maintains financial records, and produces required financial reports and statements.

As Auditor, additional responsibilities include oversight of independent internal and external audits of financial operations, policies, procedures and statements.

The Clerk's Treasury responsibilities include the investment and safeguarding of County funds.



John A. Crawford

Clerk of the Circuit Court and Comptroller

Ph (904) 548-4600

(800) 958-3496

www.nassauclerk.com

Clerk of the Circuit and County Courts

Among the Clerk's duties within this role are the filing of official documents, and processing payments for fines, victim's restitution, child support and alimony. Also, the office attends courtroom sessions, conducts foreclosure sales, issues marriage licenses and oversees jury orientations.

County Recorder

The Clerk's duties as County Recorder include processing mortgages, liens, and deeds and indexing these documents for future search and retrieval.

Ex-Officio Clerk to the Board

As the official custodian of the Board of County Commissioners' records, the Clerk is responsible for preparing and preserving the minutes for their meetings as well as for other County events.



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OTHER NASSAU COUNTY CONSTITUTIONAL OFFICERS

John M. Drew

Tax Collector



Ph (904) 491-7400
(866) 815-4690

www.nassautaxes.com

Services provided at the Tax Collector's Office include issuing driver licenses, vehicle registrations, hunting and fishing licenses and collecting property tax payments.

There are four locations in Nassau County, including branches in Callahan, Hilliard, and at the Historic Courthouse in Fernandina Beach. The main office in Yulee includes a drive-through window.

Bill Leeper

Sheriff



Ph (904) 548-4009
(855) 725-2630

www.nassauso.com

The Sheriff's Office is responsible for defending the Constitution of the U.S. and Florida, enforcing all laws, and bringing to justice those who violate them.

Their mission is also to improve the quality of life for its citizens by reducing crime through a dedicated partnership with the community.

Janet H. Adkins

Supervisor of Elections



Ph (904) 491-7500
(866) 260-4301

www.votenassaufl.gov

The Supervisor of Elections Office is responsible for conducting secure elections, maintaining accurate registration records, providing voter education, encouraging voter participation, and judiciously expending taxpayer dollars.

Their mission includes providing exceptional service to the citizens of Nassau County, focusing on a strong team effort and working for the good of all.

A. Michael Hickox

Property Appraiser



Ph (904) 491-7300
(888) 615-4398

www.nassauflpa.com

It is the statutory responsibility of the Property Appraiser's office to list and appraise all properties within the County every year and to administer exemptions.

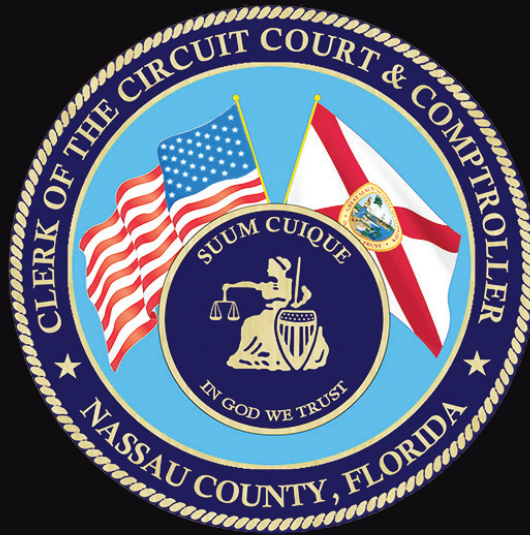
Their commitment is to execute these duties and responsibilities in a fair and equitable manner, and provide accurate information and courteous, professional assistance to all who ask for it.



John A. Crawford

Clerk of the Circuit Court and Comptroller

www.nassauclerk.com



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protecting and preserving the Public Trust.”*

Robert M. Foster Justice Center

76347 Veterans Way
Yulee, FL 32097
Ph (904) 548-4600
(800) 958-3496

Nassau County Historic Courthouse Center

416 Centre Street
Fernandina Beach, FL 32034
Ph (904) 491-6430