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TENTATIVE BUDGET MILLAGE RATE

NASSAU COUNTY BOCC
SEPTEMBER 8, 2025



TENTATIVE CALENDAR

- ▶ March
 - ▶ 3/13-14 Winter Strategic Planning Session
- ▶ April/May
 - ▶ Department meetings
- ▶ June
 - ▶ Department meetings/internal reviews
- ▶ July
 - ▶ 7/28 Board Meeting – TRIM
- ▶ July/August
 - ▶ State revenue projections
- ▶ August
 - ▶ 8/4 Millage submitted to Property Appraiser
 - ▶ 8/11 Board Meeting
 - ▶ 8/20 Board Meeting
 - ▶ 8/25 Board Meeting
- ▶ September
 - ▶ **9/8 Public Hearing - TRIM**
 - ▶ 9/17 Board Meeting
 - ▶ 9/22 Public Hearing - TRIM
- ▶ October
 - ▶ 10/1 start of FY

Growth Demands

- Increased population
- Increased businesses
- Increased vehicles on the roads

Quality of Life

- New and maintained roads
- New parks
- Stormwater

Living within our Means

- Not deferring maintenance
- Preventative maintenance saves on overall costs (e.g. pavement management)
- Structurally balanced budget

Constitutional Offices

- Continuing to support our partners

Public Safety

- Continue increased funding to meet demands of new growth

Economic Development

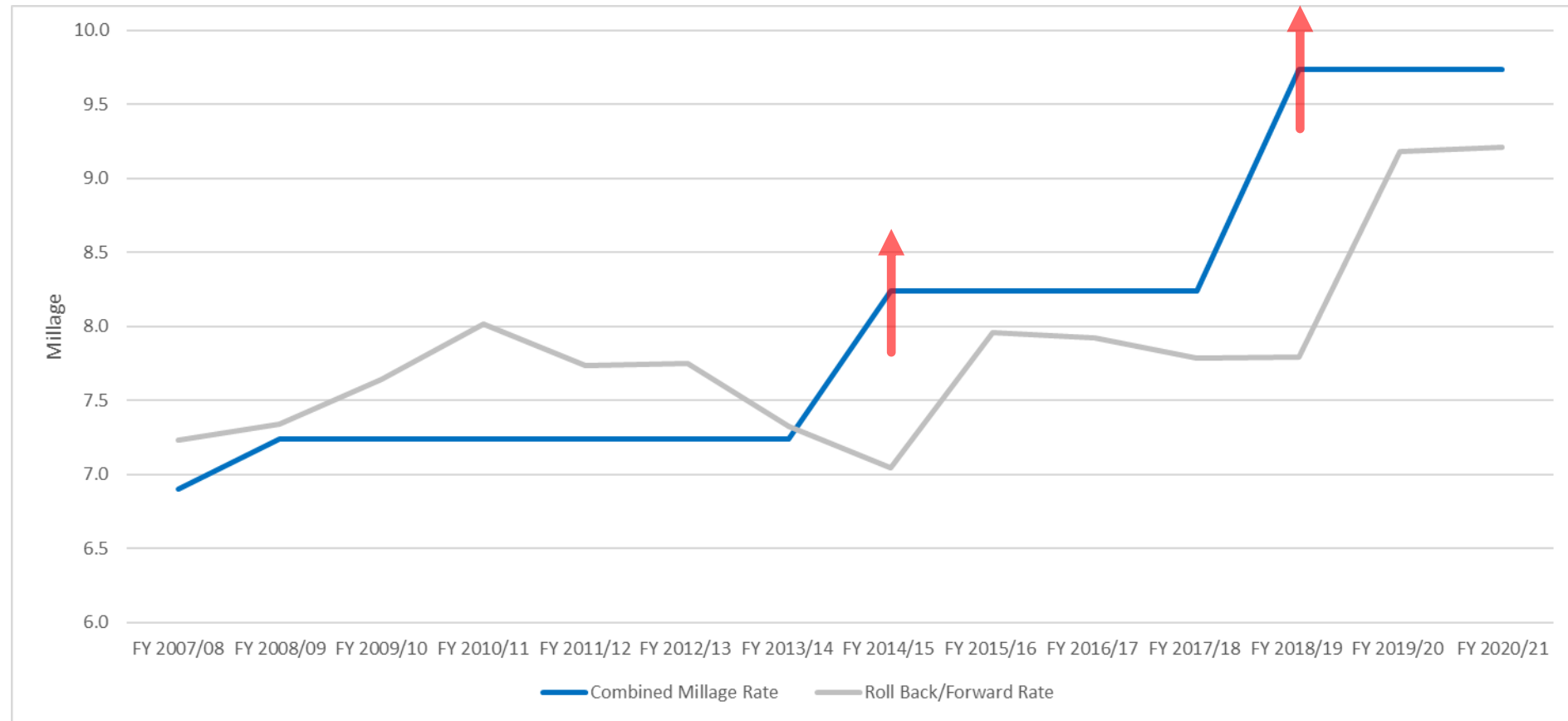
- Focus on job home balance
- Workforce/affordable housing
- Capture new revenues for benefit of County residents

More efficient Government

- Reduced staffing levels versus demand growth
- Increased technology support
- Continued focus on operational efficiencies

Proposed Fifth Year of Millage Reductions

FY 2007/08 through FY 2020/21 - two millage increases

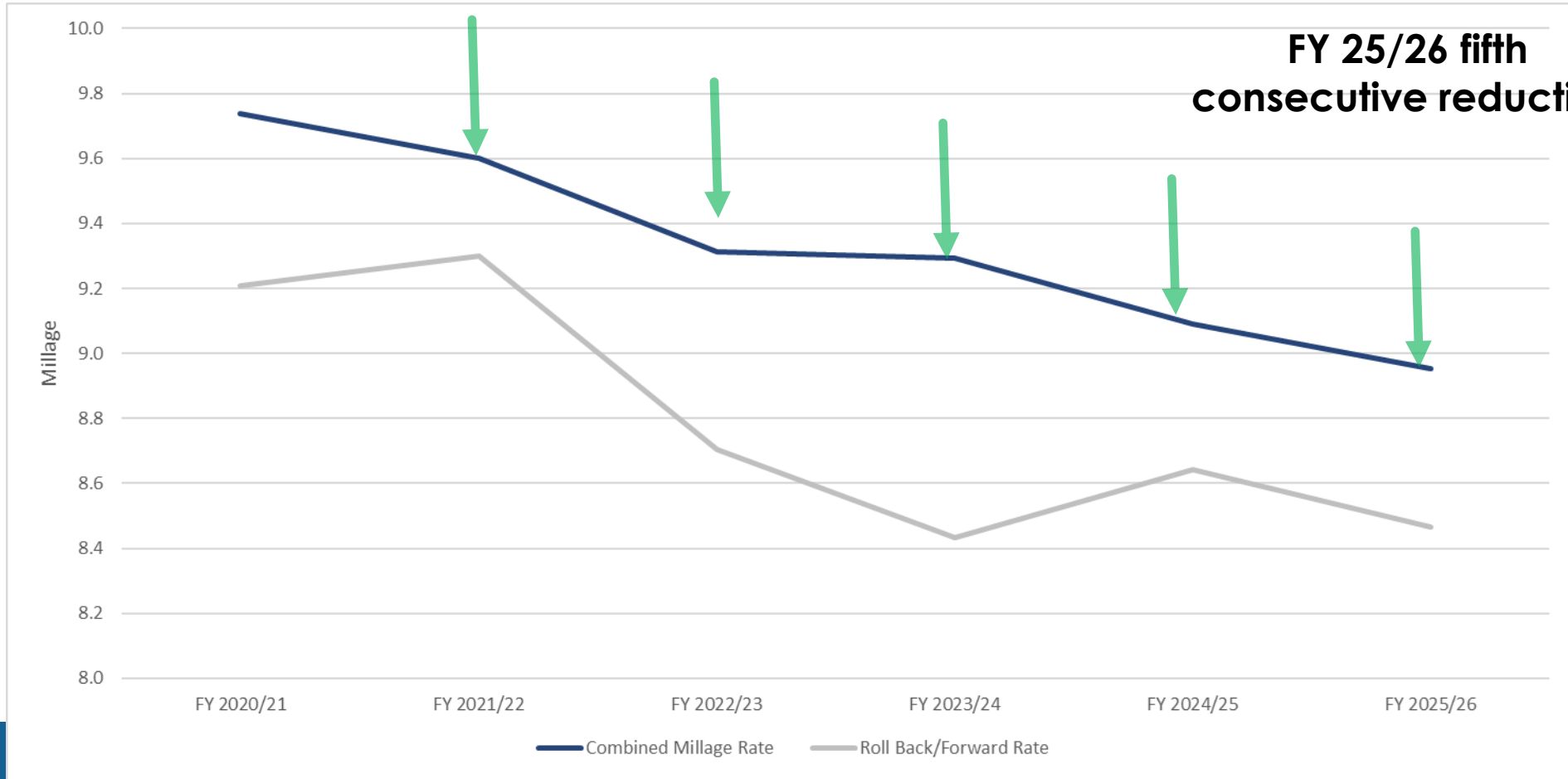


Applied Millage vs' Roll Back/Forward Rate

FY 2021/22 through FY 2025/26 - Five millage decreases

FY 21/22 first millage reduction since 2007

FY 25/26 fifth consecutive reduction



Applied Millage vs' Roll Back/Forward Rate

Direct Millage Allocations

County

Provides funding the County's General Fund to fund Sheriff and Constitutional offices, Fire Department, and other operations

Transportation

Provides funding the County's Transportation Fund to primarily fund the operations and maintenance of roads

Conservation/Resiliency

Dedicated millage to fund conservation and resiliency programs. Provides funding for the CLAM trust fund along with funding for the acquisition, management, and other costs for conservation and resiliency programs outside of CLAM

Debt/Capital

Dedicated millage for debt service and capital projects

MSTU

Provides funding for the Municipal Services District which funds Fire, Sheriff, and other operations

Tentative Budget 2025/26						
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
County	6.8376	6.7336	6.5316	6.3356	6.1338	5.2959
Transportation	0.5902	0.5902	0.5725	0.5553	0.5553	1.0553
Conservation/Resiliency	-	-	-	0.1400	0.1400	0.1400
Debt/Capital	-	-	-	0.0531	0.0531	0.2545
MSTU	2.3093	2.2770	2.2087	2.2087	2.2087	2.2087
Combined Millage Rate	9.7371	9.6008	9.3128	9.2927	9.0909	8.9544

* Red numbers represent reduction

- (1) FY 25/26 reallocated 0.5 mill from County to Transportation in lieu of transfer (\$9.5M)
- (2) FY 25/26 0.0531 increase and moved debt service payment/millage of 0.1483 from County (\$2.3M).

Local Discretionary Sales Surtaxes

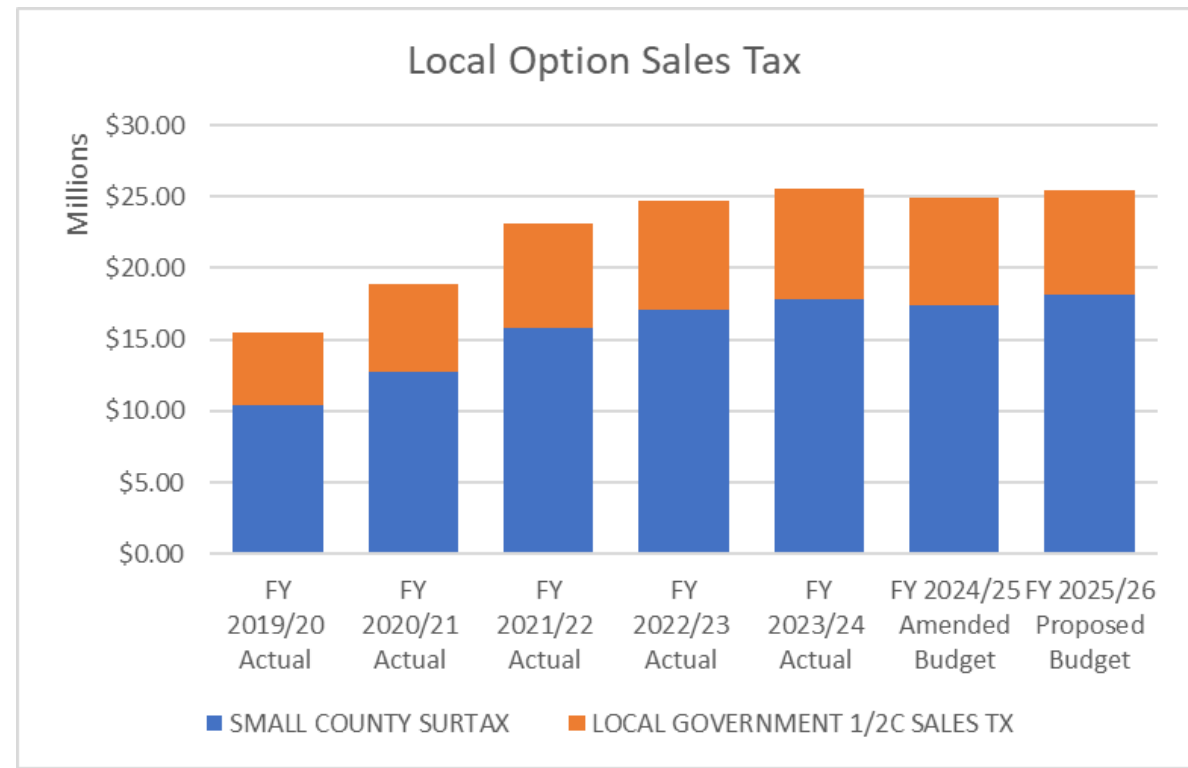
Sections 212.054-.055, Florida Statutes

Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes

Fiscal Year 2025/26

- Reflects State estimates available 7/18/25 as adjusted for HB 7031
- **Reflects -0.31% decrease from FY 23/24**
- Estimated 1/3rd revenue driven by tourism



← (\$80,232) or 0.31% loss →

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget
SMALL COUNTY SURTAX	\$ 10,381,476	\$ 12,726,489	\$ 15,822,653	\$ 17,052,348	\$ 17,810,621	\$ 17,433,019	\$ 18,150,980
LOCAL GOVERNMENT 1/2C SALES TX	\$ 5,066,138	\$ 6,147,762	\$ 7,272,122	\$ 7,679,652	\$ 7,748,726	\$ 7,479,422	\$ 7,328,134

General Fund

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

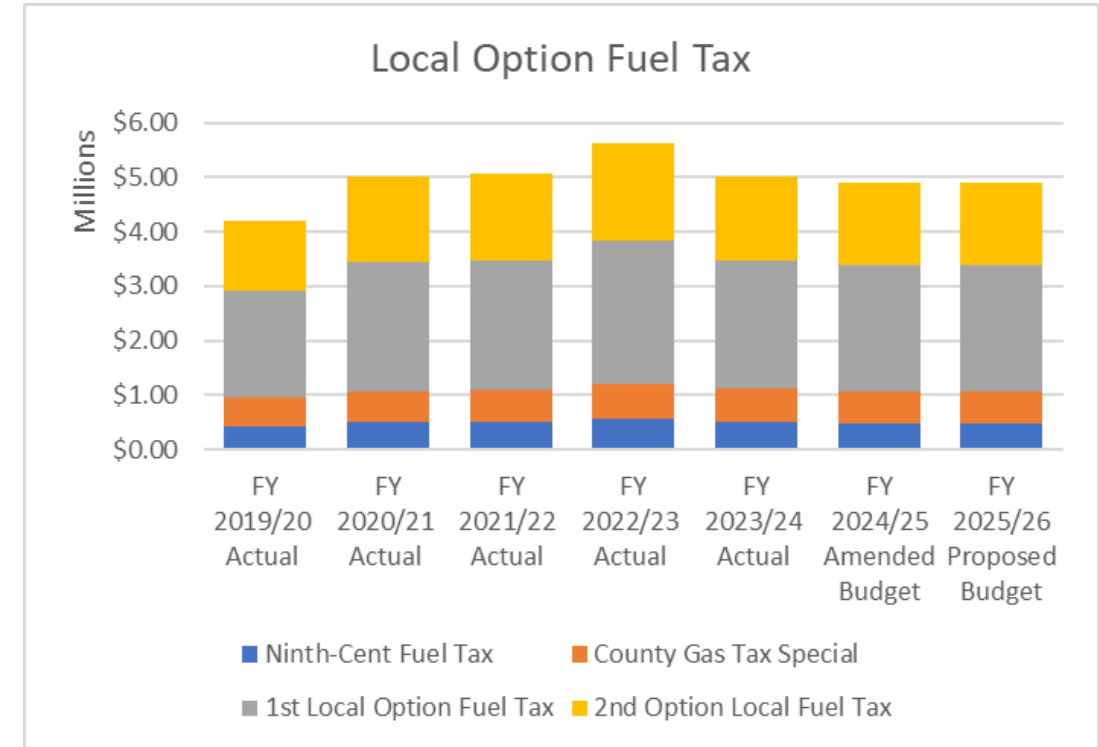
Local Fuel Taxes

1st Option 6 cents – Expires 8/31/2054

2nd Option 5 cents – Expires 12/31/2069

Fiscal Year 2025/26

- No State estimates available as of 8/27/25
- Reflects no increase from FY 24/25
- **Reflects -2.27% decrease from FY 23/24**
- Based on gallons sold versus price
- Approx. 1/3rd revenue driven by tourism



← (\$114,170) or (2.27%) loss →

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget
Ninth-Cent Fuel Tax	\$ 417,178	\$ 503,692	\$ 499,294	\$ 560,275	\$ 492,861	\$ 481,933	\$ 481,933
County Gas Tax Special	\$ 525,633	\$ 566,517	\$ 600,721	\$ 631,911	\$ 631,521	\$ 590,752	\$ 590,752
1st Local Option Fuel Tax	\$ 1,971,302	\$ 2,371,718	\$ 2,384,628	\$ 2,634,625	\$ 2,346,931	\$ 2,317,102	\$ 2,317,102
2nd Option Local Fuel Tax	\$ 1,290,998	\$ 1,581,972	\$ 1,582,129	\$ 1,795,959	\$ 1,552,604	\$ 1,519,960	\$ 1,519,960

FY 2025/26 PROPOSED BUDGET

Revenue Budget Summary

Revenues	Ad Valorem Taxing Funds			Non-Major Governmental Funds	Water and Sewer Fund	Custodial Funds	Total
	General Fund	County Transportation Fund	Municipal Services Fund				
Taxes							
Ad Valorem	98,763,678	18,314,765	27,493,366	677,138	-	-	145,248,947
Other Taxes	18,150,980	4,313,035	733,872	11,536,000	-	-	34,733,887
LICENSES AND PERMITS	59,208	-	531,579	3,857,551	52,500	4,657,299	9,158,137
INTERGOVERNMENTAL	12,693,244	2,909,677	2,646,537	28,855,789	-	-	47,105,247
CHARGES FOR SERVICES	2,777,663	-	1,092,881	1,183,610	5,805,526	-	10,859,680
FINES AND FORFEITS	33,740	-	3,015	93,250	-	-	130,005
MISCELLANEOUS REV	2,261,967	245,521	200,900	207,504	22,500	-	2,938,392
OTHER SOURCES	1,765,708	723,765	40,000	16,460,299	30,000	-	19,019,772
Total Revenues	136,506,188	26,506,763	32,742,150	62,871,141	5,910,526	4,657,299	269,194,067
Cash Forward/Reserves	56,648,660	9,883,866	8,184,522	125,688,377	2,645,813	618,930	203,670,168

* Cash Forward: the carry forward of cash refers to the process of moving unspent funds from one fiscal year to the next, allowing agencies to continue using those funds for specific purposes. This process is governed by Florida Statutes and is crucial for managing budgets and ensuring continuity in ongoing projects.

* Custodial Funds: collective on behalf of other entities and are a direct pass through (e.g. school district concurrency)

FY 2025/26 PROPOSED BUDGET

Expenditure Budget Summary

Expenditures	Ad Valorem Taxing Funds			Non-Major Governmental Funds	Water and Sewer Fund	Custodial Funds	Total
	General Fund	County Transportation Fund	Municipal Services Fund				
CAPITAL OUTLAY	6,170,277	611,161	3,920,260	42,608,741	652,500	-	53,962,939
DEBT SERVICE	261,311	-	227,795	2,324,500	-	623,445	3,437,051
GRANTS AND AIDS	2,594,457	396,135	-	273,000	-	4,000,000	7,263,592
OPERATING	19,659,599	15,040,583	3,573,978	11,818,187	4,452,400	-	54,544,747
OTHER USES	71,144,619	1,823,999	3,359,868	2,146,226	1,263,204	33,854	79,771,770
PERSONAL SERVICES	34,980,583	7,880,791	21,140,596	3,176,885	142,977	-	67,321,832
Total Expenditures	134,810,846	25,752,669	32,222,497	62,347,539	6,511,081	4,657,299	266,301,931
Cash Forward/Reserves	58,344,002	10,637,960	8,704,175	126,211,979	2,045,258	618,930	206,562,304

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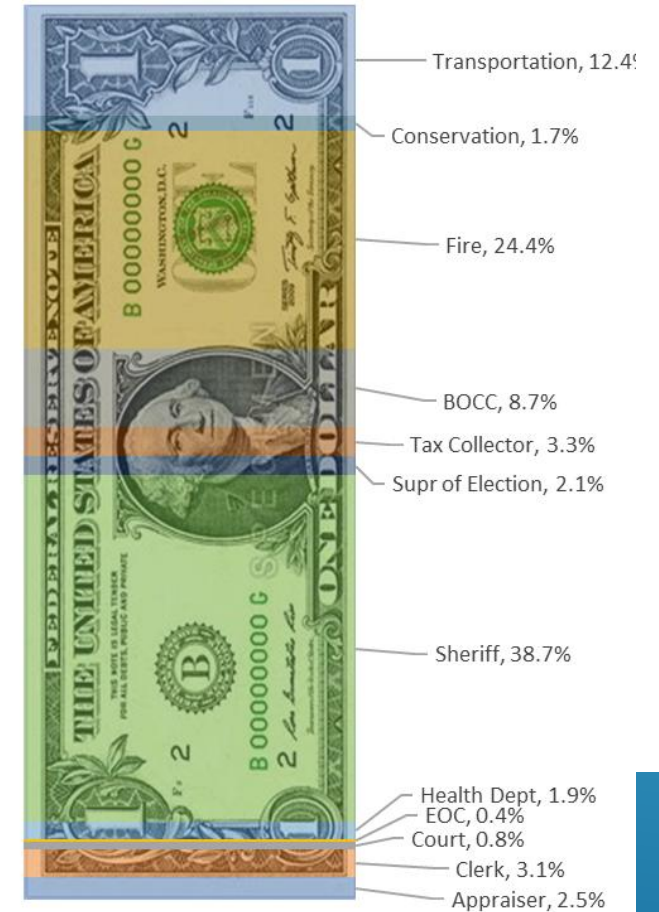
* Custodial Funds: collective on behalf of other entities and are a direct pass through (e.g. school district concurrency)

Where do all your Ad Valorem Taxes go?

Fund	Ad Valorem Taxes (in millions)	Ad Valorem Percentage of Expenses
General Fund	\$ 98.76	74%
Transportation Fund	\$ 18.31	71%
Municipal Services MSTU	\$ 27.49	85%
Amelia Island Beach Renourishment MSTU	\$ 0.68	100%
Total	\$ 145.25	

- Constitutional Officers (49.6%)
 - Sheriff
 - Law Enforcement, Dispatch, EOC, Corrections *
 - SOE
 - Tax Collector
 - Property Appraiser
 - Clerk of Courts & Comptroller
- Transportation (12.4%)
- Fire (24.4%)
- Other (4.9%) Courts, Health Dept, Conservation, Emergency
- BOCC/County Operations (8.7%)

FY 2025/26 Budget - Ad Valorem Use of Funds



FY 2025/26 Proposed Budget	Municipal				Total	Percent of Total Ad Valorem Taxes
	General Fund	Transportation Fund	Services Fund MSTU	AI BEACH RENOURISHMENT MSTU		
Appraiser	\$ 3,594,372	\$ -	\$ -	\$ -	\$ 3,594,372	2.5%
Clerk	\$ 4,475,616	\$ -	\$ -	\$ -	\$ 4,475,616	3.1%
Court	\$ 1,220,559	\$ -	\$ -	\$ -	\$ 1,220,559	0.8%
EOC	\$ 593,600	\$ -	\$ -	\$ -	\$ 593,600	0.4%
Health Dept	\$ 2,822,324	\$ -	\$ -	\$ -	\$ 2,822,324	1.9%
Sheriff	\$ 53,370,448	\$ -	\$ 2,810,000	\$ -	\$ 56,180,448	38.7%
Supr of Election	\$ 3,043,638	\$ -	\$ -	\$ -	\$ 3,043,638	2.1%
Tax Collector	\$ 3,868,270	\$ 366,296	\$ 549,868	\$ -	\$ 4,784,434	3.3%
BOCC	\$ 6,114,669	\$ -	\$ 5,852,775	\$ 677,138	\$ 12,644,582	8.7%
Transportation	\$ -	\$ 17,948,469	\$ -	\$ -	\$ 17,948,469	12.4%
Fire	\$ 17,230,610	\$ -	\$ 18,280,723	\$ -	\$ 35,511,333	24.4%
Conservation	\$ 2,429,572	\$ -	\$ -	\$ -	\$ 2,429,572	1.7%
Total	\$ 98,763,678	\$ 18,314,765	\$ 27,493,366	\$ 677,138	\$ 145,248,947	100.0%

* Dispatch, EOC and Corrections are BOCC responsibilities contracted through the Sheriff's Office

Service Level Changes over the last five years (sample):

Fire: Increased fire staffing levels, additional ladder truck, tankers, boat, [two new stations](#), two stations rebuilt/expanded

Parks: Established Parks Department, adopted [Parks and Recreation Open Space Master Plan](#), adopted Sports Policy to facilitate league use of fields, New parks – Nassau Crossing, Tributary, Westside Regional, Blackrock Cove, Tributary kayak launch, Liberty Cove, new shade and play equipment, first splashpad, added field lighting in Callahan

Conservation: CLAM/Conservation/Thomas Creek programs and acquisitions

Stormwater: New Stormwater Department, NFIP/CRS participation, [reduced private insurance premiums from 10-15%](#)

Development Services: New electronic permitting system (in process), development of bridge maintenance, inspection and inventory program, took over SR200 traffic signals

Procurement: Continuing service contracts to streamline projects, [updated procurement policies and increased vendor outreach](#)

Capital Projects: Development/implementation of Procore Construction Management platform (in process)

Courts: New Magistrate and County Judge, new courtroom

Economic Development: Formed Nassau Prosperity Alliance, [5,700 or 26.3% increase in countywide average employment](#)

Emergency Management: Update Comprehensive Emergency Management Plan (CEMP), increased FEMA training for County staff, [Six hurricanes in the last three years](#)

Sheriff: [New Sheriff Training building and shooting range](#)

Public Works: Developed [Pavement Management program](#), [Chip Seal program](#), [Storm Drain & Ditch Maintenance program](#), beach security implemented

Human Resources: Neogov implemented for online recruitment and employee management

Affordable Housing: Increased SHIP/affordable housing programs

Other: Multiple Planning projects, formed Imagine Nassau, Redistricting, [Vision 2050](#), new Extension office, [Strategic Plan and annual planning sessions](#), New employee training programs – Fleet, Road, Animal, etc.

Indicators of Success:

[AAA credit rating earned](#)

GFOA Budget and Triple Crown Awards

Expenses growing

- Consumer Price Index (CPI)
- Building and Construction Cost Indexes (BCI/CCI)
- Public safety compensation

New demands for services

- Nassau County population growth trends
- New demands for services
 - Higher level of service
- Greater use – wear of existing facilities/infrastructure
- Unfunded State mandates

Funding prior commitments

- New CIP facilities may result in reoccurring O&M of 7-11% of capital cost

Employees

- Retention/Recruitment
- Insurance/benefits
- Future requested positions to meet demands

State/National

- **Takeaways or unfunded mandates**
 - **Min wage**
 - **Live Local Act SB 102**
 - **Business Rents Tax reduction**
 - **Elimination of Homestead Ad Valorem Taxes**
- New impacts from Population growth
- Recession/Slowing economy

Ongoing/Future Considerations

Future years

New demands for services

- Increased service levels
- Additional staffing to support demands
- Jail expansion/upgrades
- EOC expansion
- New Fire Stations/equipment/staffing
- Sheriff training resources
- Animal shelter
- Civic Center
- New Constitutional offices
- Building capacities
- New interchange
- New Judges/expanded court operations

Funding prior commitments

- SR200 Landscape maintenance agreement with FDOT
- Maintaining facilities and roads

Employees

- Fire-Rescue Local Union #3101 agreement currently in negotiations
- Sheriff's Office compensation

State/National

- New takeaways or unfunded mandates
- New impacts when Population exceeds
- Recession/Slowing economy

Future: Maintaining Levels of Service

Recession Mitigation Plan

Multiple years of flat or decreasing revenues

Multiple years of increased service levels or demands for service

[State seeking to reduce ad valorem taxes resulting in service reductions](#)

Need to re-examine all items

- Reviews start 10/1/25
- Examine increased cost outside control of the County
 - Unfunded state mandates, Cost inflation, etc.
- Increased service demands from the public
- Reassess all operations and service levels
- Look at performance/priority based budgeting
- Reexamine funding sources and levels
- Examine additional efficiencies
- Examine new revenue sources
- Etc...

Public Hearing

Countywide (excluding special districts, includes transportation, CLAM and debt):

- I. Current Countywide Millage Rate: 6.8822
- II. Proposed Countywide Millage Rate: 6.7457
- III. Rolled-Back Rate is: 6.4095
(The Rolled-Back Rate is the millage rate that will provide the same ad valorem tax revenue as was levied during the prior year.)
- IV. The Proposed Millage is 5.25% greater than the Rolled-Back Rate

Municipal Service Taxing District:

- i. Proposed Municipal Service Millage Rate: 2.2087
- ii. Rolled-Back Rate is: 2.0570
- iii. The Proposed Millage is 7.37% greater than the Rolled-Back Rate

Nassau County Water Conservation and Control District #1:

- i. Proposed Water Conservation Millage Rate: 0.0000
- ii. Rolled-Back Rate is: 0.0000
- iii. The Proposed Millage is equal to the Rolled-Back Rate

Public Hearing

Amelia Island Beach Renourishment:

- i. Proposed Amelia Island Beach Renourishment Millage Rate: 0.0960
- ii. Rolled-Back Rate is: 0.0890
- iii. The Proposed Millage is 7.87% greater than the Rolled-Back Rate

Aggregate County Budget (blended Countywide, transportation, debt service, CLAM, and special districts):

- i. Proposed Aggregate Millage Rate: 8.3688
- ii. Aggregate Rolled-Back Rate: 7.9190
- iii. The Proposed Millage is 5.68% greater than the aggregate Rolled-Back Rate

Public Hearing

Discuss reasons ad valorem tax revenues are increasing:

- Constitutional Officer Budgets (Sheriff, Supervisor of Elections, Clerk of Courts, Tax Collector, Property Appraiser)
- Fire Union labor agreement
- Unfunded State Mandates
 - Operations and/or facilities costs for Courts, State Atty, Public Defender, Dept. of Health, Extension, etc.
- Reclassed Positions
 - 4 Grounds Maintenance Technicians-Parks & Rec
 - Project Manager-Capital Project Management
 - CAD Technician-Capital Project Management
 - Conservation Land Manager-Strategic Advancement
- Increased services to meet new growth demands and cost increases
- Invest in preventative maintenance and maintaining existing infrastructure (Roads, Fleet and Facilities)

Pause presentation now to allow for:

- BOCC - Conduct Public Hearing
- Hear public comments
- Commission Discussion
- Close Public Hearing
- 4 motions

BOCC Motion 1

Tentative budget distributed on July 28, 2025 totaled \$465,172,564

Adjustments result in a \$7,691,671* increase to the budget for a new total of \$472,864,235**

* Adjustments due to adjust cash carry forward estimates

** includes all funds, spending of unallocated revenues, estimated cash forward and reserves

Motion to accept documents into Official Record, which show all changes made since approving tentative budget on July 28, 2025.

BOCC Motion 2

Motion to Adopt Millage Rates:

- County-Wide Millage:
(6.7457 included in tentative budget)
- Municipal Service Taxing District Millage:
(2.2087 included in tentative budget)
- Water Conservation District Millage:
(0.0000 included in tentative budget)
- Amelia Island Beach Renourishment Millage:
(0.0960 included in tentative budget)
- Total Millage:
(9.0504 included in tentative budget)

BOCC Motion 3

Motion to Adopt County-Wide Tentative Budget: \$472,864,235 *

* Includes estimated cash forward and reserves

BOCC Motion 4

Motion to hold final public hearing to adopt the 2025/2026 budget and millage rates on September 22, 2025 at 5:01 p.m.