

BY THE NUMBERS

YOUR ROADMAP TO COUNTY FINANCES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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 09/30/2020. 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 2020 Comprehensive Annual Financial Report (Annual Report), 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 Report for fourteen consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last eight years and is still awaiting results of last year's submission.

Both the PAFR and the Annual Report 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."

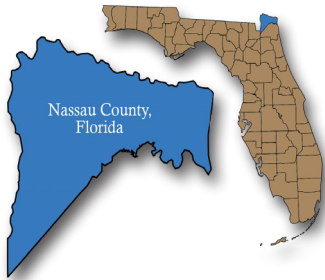
TABLE OF CONTENTS

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

Photo of an Amelia Island beach courtesy of Scott Moore Photography

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



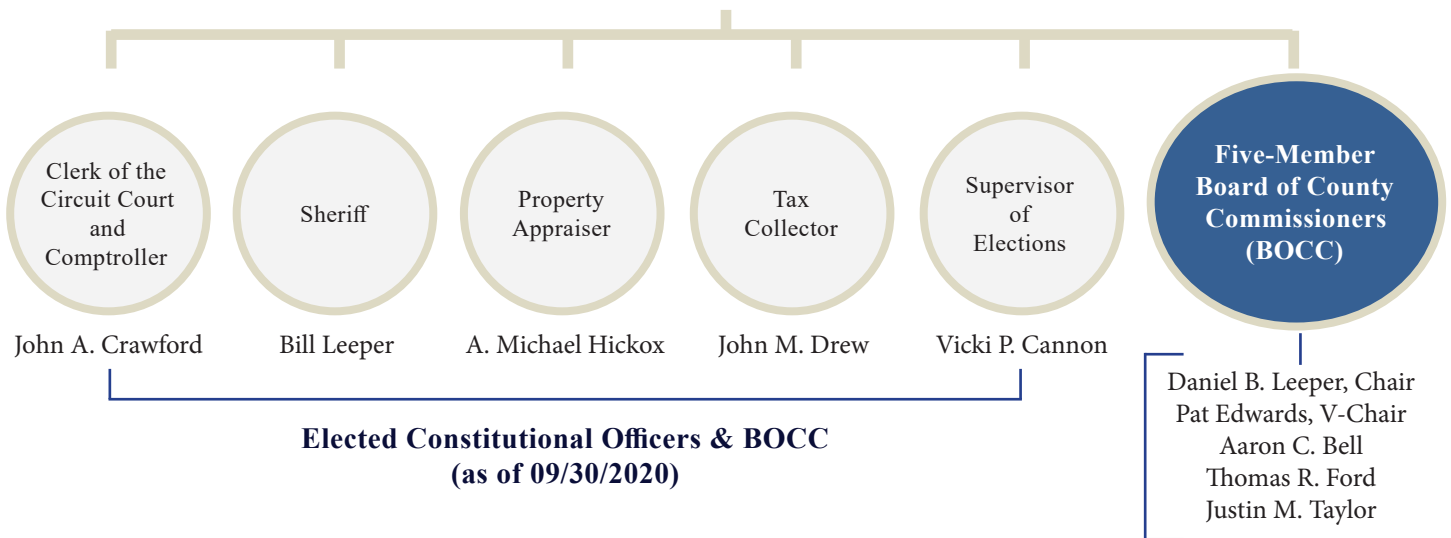


YOUR COUNTY GOVERNMENT

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.

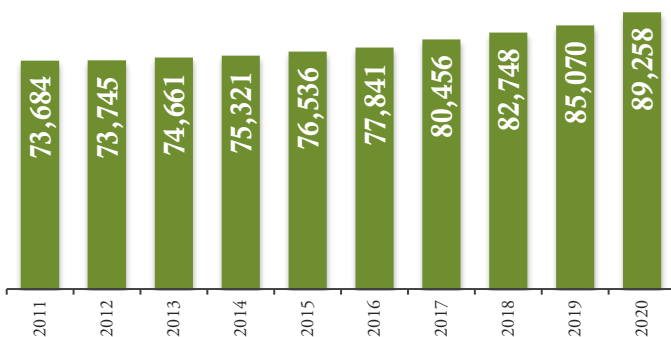
The Citizens of Nassau County



COUNTY STATISTICS

NASSAU COUNTY POPULATION

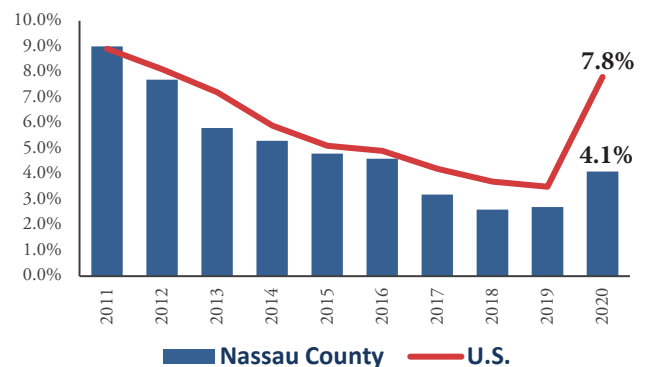
Sources: FL Office of Econ & Demo Research, US Census Bureau



Nassau County's population has increased 21.1% in the last ten years from 73,684 in 2011 to 89,258 in 2020.

UNEMPLOYMENT RATE

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



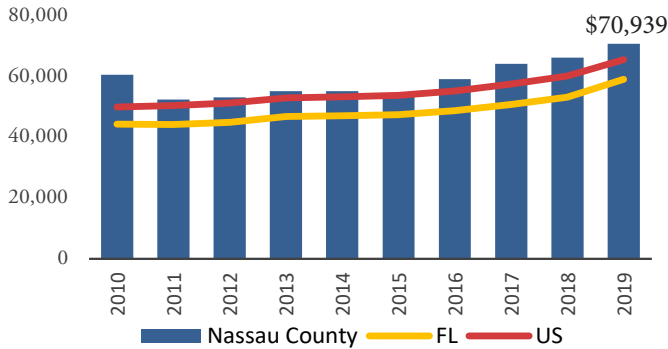
In September 2020, Nassau County's unemployment rate increased to 4.1% compared to a US rate of 7.8% and a prior year County unemployment rate of 2.7%.



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Median Household Income

Source: US Census Bureau – American Community Survey – B19013



Nassau County's median household income increased by 7.0% to \$70,939 in 2019, compared to \$59,227 for Florida and \$65,712 for the US.

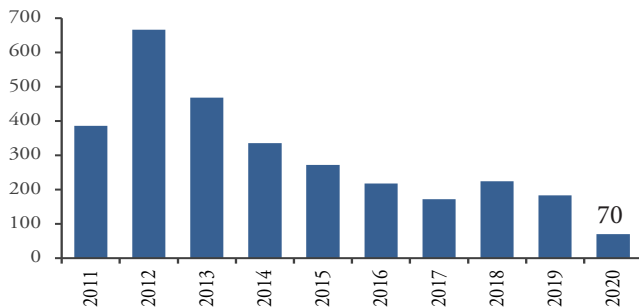
Median Home Sales Price

Source: Northeast Florida Association of Realtors



The median home sale price in Nassau County is up 103.6% since 2011 and up 7.7% in 2020 when compared to 2019.

Nassau County Foreclosures



TOP SIX NASSAU COUNTY EMPLOYERS IN 2020:

(AND % OF TOTAL COUNTY EMPLOYMENT)

1. Nassau County School District	5.2 %
2. Nassau County Government	2.0 %
3. Federal Aviation Admin	1.7 %
4. The Ritz-Carlton	1.5 %
5. Omni Amelia Island LLC	1.4 %
6. WestRock (Rock-Tenn)	1.4 %

TOURISM INDUSTRY

Tourism-related business generated 27.3% of fiscal year 2020 sales tax revenue in Nassau County, down from 37.4% the prior year.

Tourists visiting Amelia Island in fiscal year 2020 resulted in taxable room sales of \$119 million and an average daily rental rate of \$221. Tourist Development Tax revenues totaled \$5,799,313 in fiscal year 2020 compared to \$7,739,008 in 2019.

The Ritz-Carlton was the largest private sector employer in Nassau County, and the Omni Amelia Island Plantation ranked second.

Amelia Island Tourist Development Tax Revenues



Amelia Island Tourist Development Tax revenues have increased by \$2.9 million (101.3%) since 2011 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). However, both revenues from the Amelia Island Tourist Development Tax and rental receipts from lodging in Nassau County declined in 2020 due to COVID-19 related travel restrictions.

Lodging Revenues

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



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MAJOR COUNTY ACCOMPLISHMENTS IN FISCAL YEAR 2020



BUILDING DEPARTMENT

- Processed & issued **10,057** permits
- **28,550** field inspections performed
- Continued participation in FEMA's Community Rating System resulting in reduced flood insurance rates for Nassau County property owners.



Responded to **9,363** service calls and began construction of Station 71.

ENGINEERING SERVICES

Completed construction of the Miner Road turn lane as well as intersection improvements to South 14th Street and Simmons Road.



Animal Services achieved a **94%** live release rate and developed an online application for adoption and fostering.



- **80,835** branch visits
- **715** passport applications processed
- Nearly **\$51,000** in grant funding recieved

ROAD DEPARTMENT

- **25,000** linear feet of storm drain culverts and inlets cleaned utilizing the new jet vacuum truck
- Resurfaced **17** roads using the overlay method



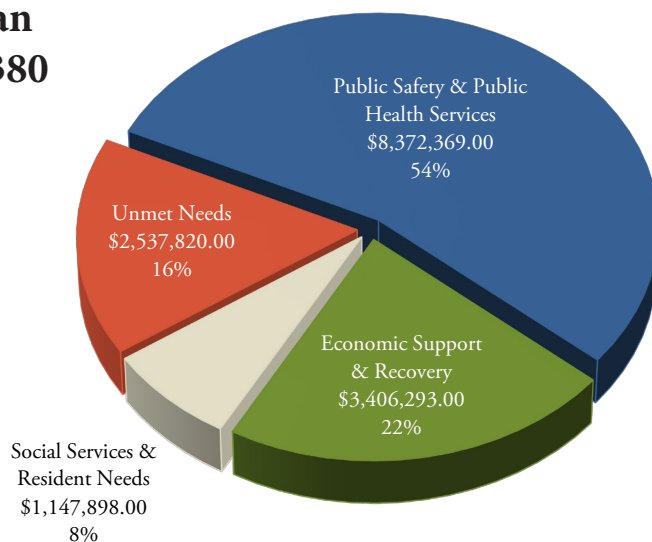
UF/IFAS EXTENSION NASSAU COUNTY

- Provided **4,441** volunteer hours valued at **\$120,000**
- **388** group educational programs reaching **8,815** residents

Nassau CARES Plan

On March 27, 2020, Congress passed the "Coronavirus Aid, Relief, and Economic Security Act" ("the CARES Act," H.R. 748) to provide direct economic assistance in response to the financial fallout related to the COVID-19 pandemic. The County developed the Nassau CARES Plan (Nassau CARES) to secure \$15.5M in funding allocated to it under the Federal CARES Act. The program allowed for efficient, targeted distribution of the relief funds to address the needs of Nassau County residents while complying with the CARES Act Requirements.

Total Plan
\$15,464,380



Public Safety & Public Health Services:

Personnel Protective Equipment; COVID-19 Facility Improvements for Social Distancing; Non-Congregant Sheltering; Re-emergence Preparedness

Economic Support & Recovery:

Small Business Recovery Assistance; Safe at Work

Unmet Needs:

Contingency Funds Reallocated to Other Areas Based on Actual Needs

Social Services & Resident Needs:

Food Stability; Non-Profit Support; Social Service Agency Assistance



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THE COUNTY'S ANNUAL BUDGET

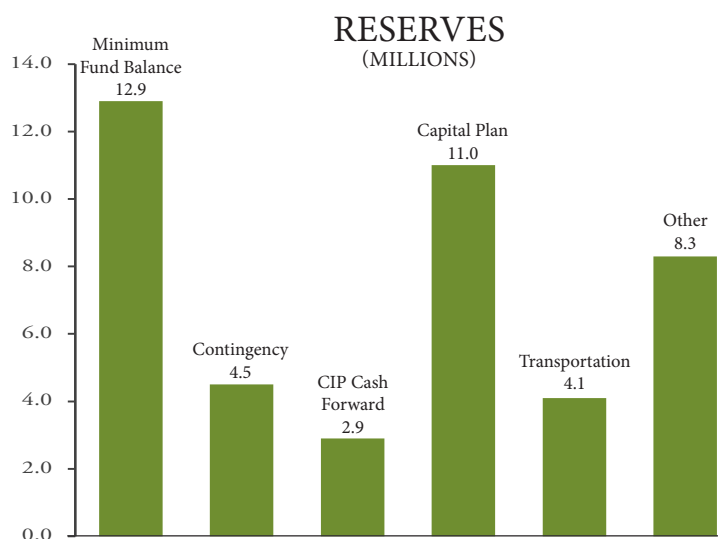
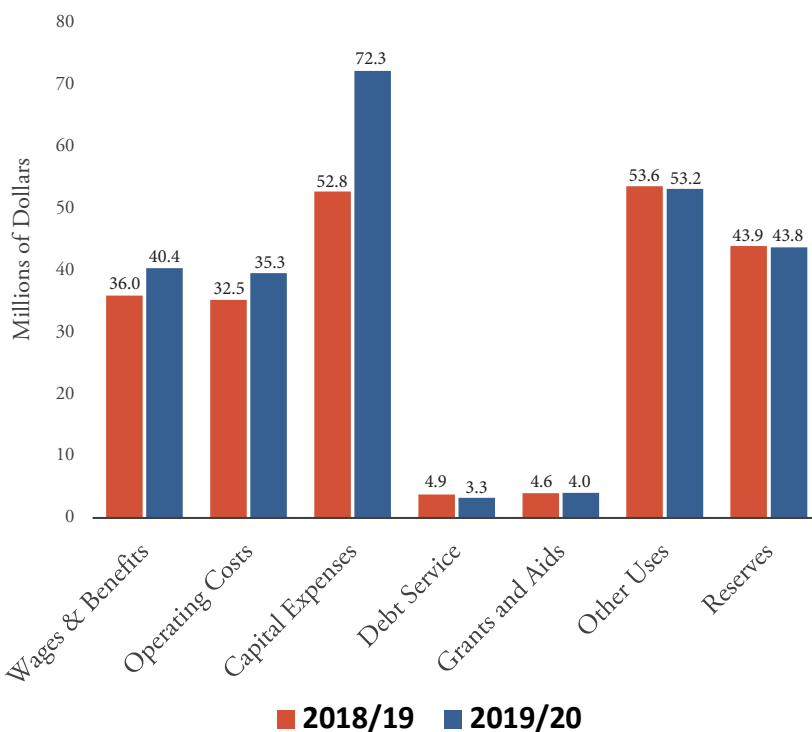
CASH LEFT OVER FROM PRIOR YEAR + REVENUES = EXPENDITURES + RESERVES



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.

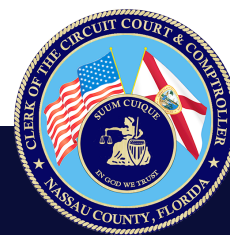
BOCC 2019/2020 ADOPTED COUNTY BUDGET =
\$255,429,545
(an 11.4% increase over the prior year)



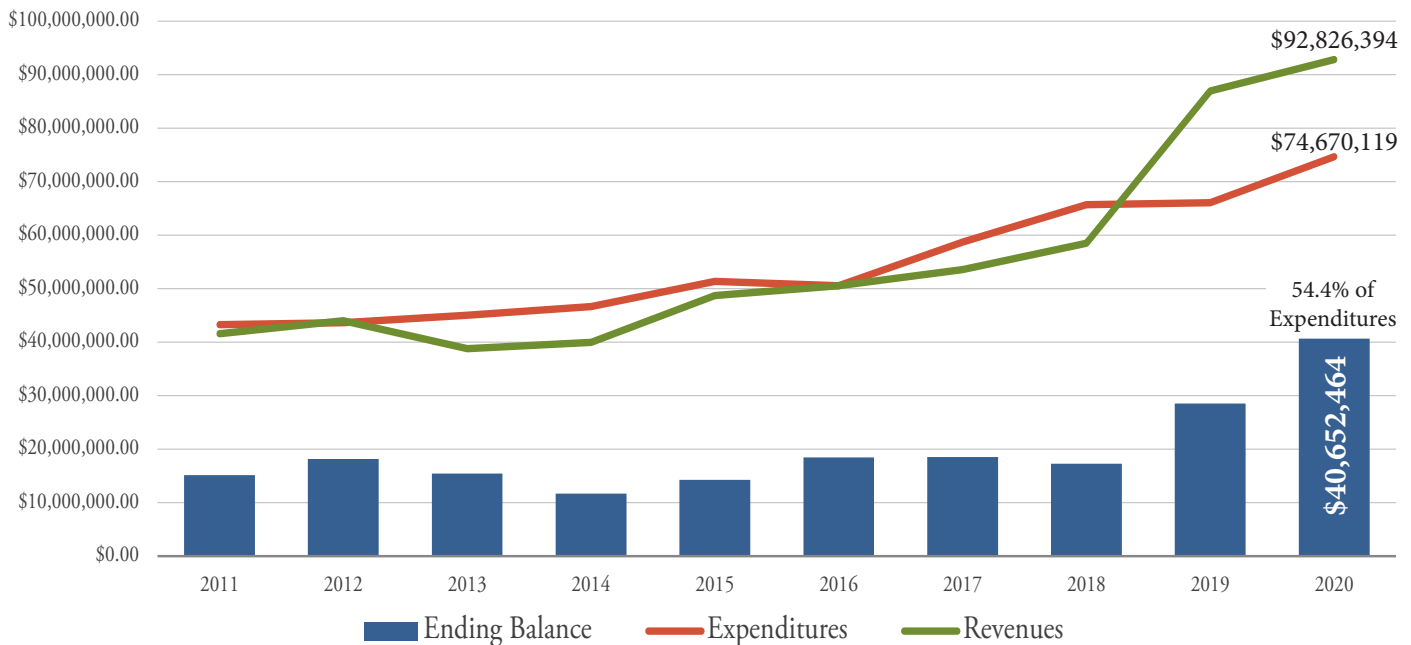
TWO METHODS OF ACCOUNTING:

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 2020 General Fund revenues increased by **\$5.9 million (6.8%)** including a **\$7.0 million** increase in property tax revenues resulting from an increase in the County's taxable assessed value, as well as recent growth in the County.

Other contributors to increased revenues included **\$19.2 million** in state and federal grants, mostly received as a result of the COVID-19 Pandemic.

Expenditures increased by **\$8,600,000** when compared to 2019. Public Safety expenditures were up **\$4.6 million**

due primarily to COVID-19, and Human Services expenditures increased by **\$1.2 million** due to COVID-19 aid to County not-for-profits. General Government expenditures were up **\$1.8 million** due in part to an increased County contribution rate to the Florida Retirement System (FRS).

After accounting for transfers and capital asset sales, the General Fund ended the fiscal year on 09/30/20 with a fund balance of **\$40.7 million**; which was an increase of **\$12.1 million (42.5%)** from the end of the prior fiscal year. The fund balance represented **54.4%** of the fiscal year's General Fund expenditures of **\$75 million**.

PROPERTY TAXES

- Property Taxes represented **66.3%** of General Fund Revenues in fiscal year 2020.
- For fiscal year 2019/2020 the County-wide General Fund millage rate remained unchanged since last year.
- The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2020 were:

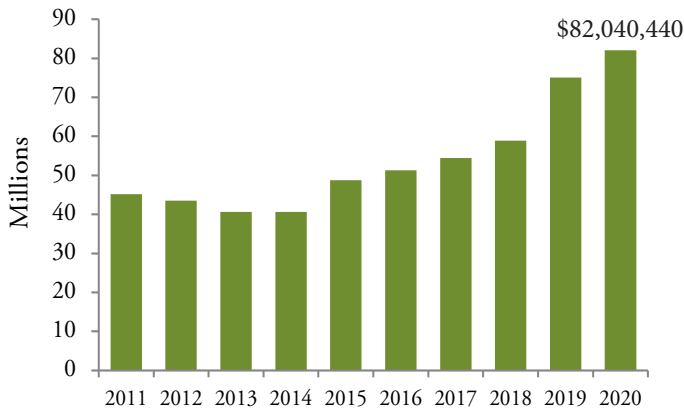
	<u>Taxable Assessed Value</u>
WestRock (Rock-Tenn)	\$ 168.8 million
Ameliatel (Ritz-Carlton)	\$ 130.1
Omni Amelia Island LLC	\$ 103.7
Rayonier Performance Fibers	\$ 79.6
Florida Power & Light	\$ 75.2



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TAX REVENUE TRENDS

PROPERTY TAX REVENUES
(BY FISCAL YEAR)



County Property Tax Revenues were up \$7.0 million (9.4%) compared to the prior fiscal year due primarily to a \$836,788,649 increase in the County's taxable assessed value resulting from new construction and increases in assessed values of existing properties.

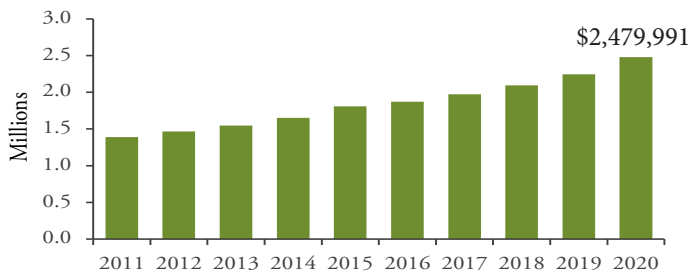
FUEL, UTILITY & OTHER TAX REVENUES
(BY FISCAL YEAR)



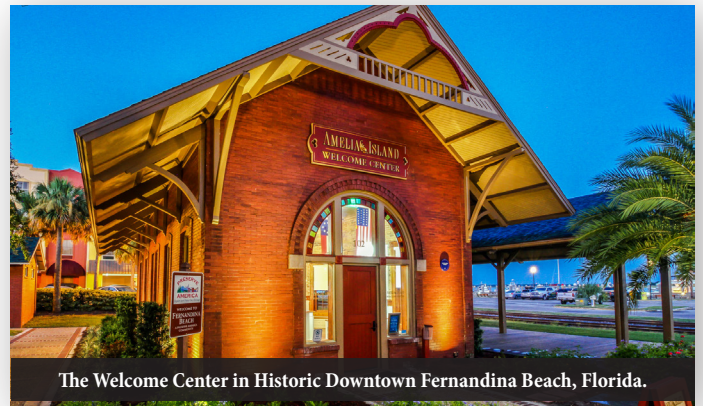
County Fuel, Utility Services and Other Tax Revenues decreased by \$118,936 (2.7%) in 2020 when compared to fiscal year 2019. The County's local option gas tax increased by 5 cents per gallon effective January 2019.

SALES TAX REVENUES

STATE REVENUE SHARING
(BY FISCAL YEAR)

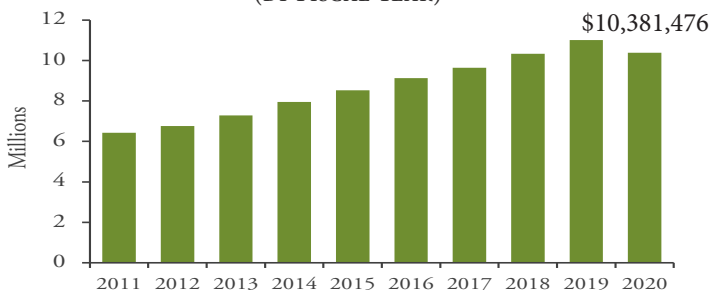


State Revenue Sharing increased by \$234,460 (10.4%) in 2020 when compared to the prior fiscal year.



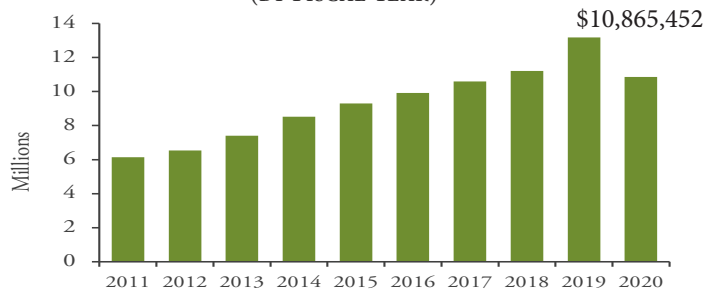
The Welcome Center in Historic Downtown Fernandina Beach, Florida.

ONE CENT SURTAX REVENUES
(BY FISCAL YEAR)



The effects of COVID-19 were reflected in a decrease in County Sales Tax Revenues by \$2,952,270 (12.2%) to \$21,246,928 when compared to the prior year, including a Tourist Development Tax Revenues decrease of \$1,939,695 (25.1%) in fiscal year 2020. One Cent Surtax Revenues decreased year-to-year by \$634,087 (5.8%).

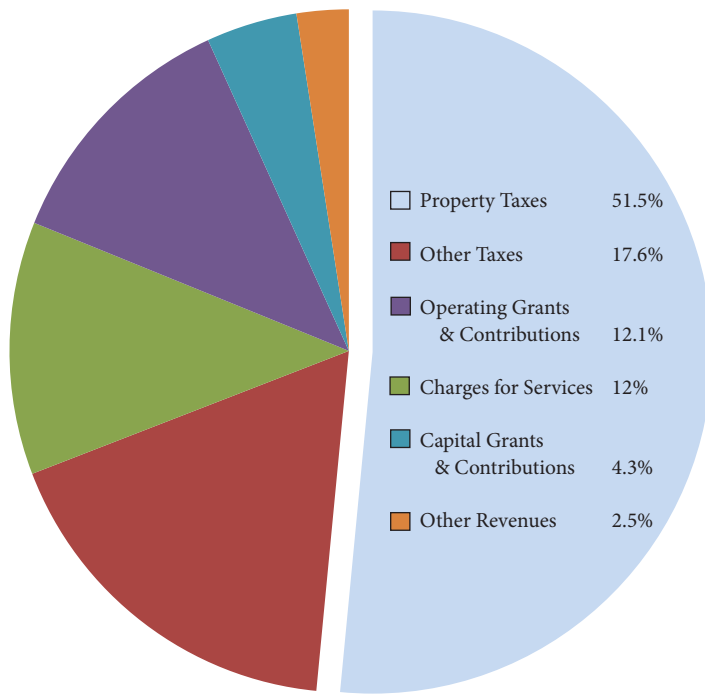
ALL OTHER SALES TAX REVENUES
(BY FISCAL YEAR)



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COUNTY REVENUES

COUNTY REVENUES FOR FISCAL YEAR 2020

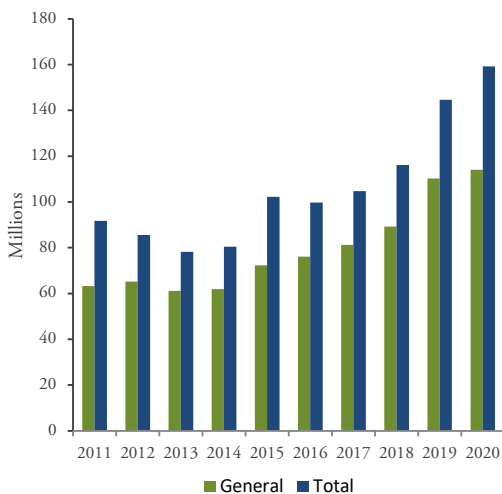


County Revenues were up **\$14.5 million (10.0%)** in fiscal year 2020 as compared to the prior year:

- Tax Revenues increased by **\$4.2 million**, with property tax revenues up **\$7.0 million** due primarily to higher assessed values and new growth, and all other tax revenues decreased by **\$2.8 million** due to COVID-19.
- Grants & Contributions Revenues increased by **\$11.8 million** in fiscal year 2020 when compared to fiscal year 2019 including an **\$8.5 million** increase in Operating Grants & Contributions for COVID-19 relief.
- Charges for Services Revenues decreased by **\$1.1 million** year-to-year.
- Other Revenues decreased by **\$400,000** compared to fiscal year 2019.

Property Taxes accounted for 51.5% of the County Revenues in fiscal year 2020 and represented an average cost per citizen of \$919.

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 2018	Fiscal Year 2019	Fiscal Year 2020	2020 Y-T-Y Increase/ (Decrease)
Charges for Services	17,233,346	20,133,119	19,062,589	(1,070,530)
Operating Grants & Contributions	6,158,450	10,646,408	19,224,067	8,577,659
Capital Grants & Contributions	3,444,900	3,646,279	6,903,996	3,257,717
Property Taxes	58,902,841	75,024,492	82,040,440	7,015,948
Other Taxes	27,404,763	30,878,091	28,041,345	(2,836,746)
Other Revenues	2,975,196	4,350,223	3,937,739	(412,484)
Total County Revenues	116,119,496	144,678,612	159,210,176	14,531,564



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COUNTY EXPENSES

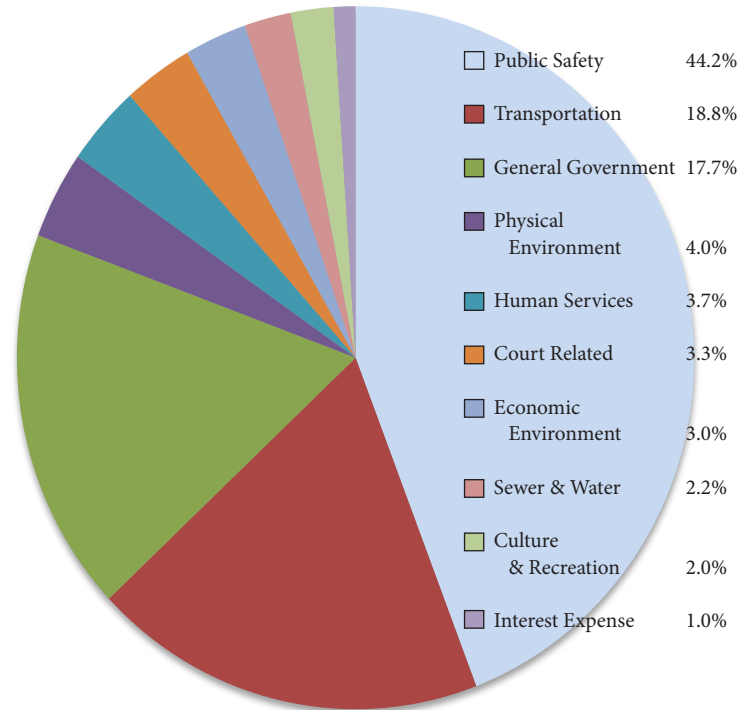
COUNTY EXPENSES FOR FISCAL YEAR 2020

Overall, County Expenses increased by \$17.8 million (13.4%) in fiscal year 2020 compared to the prior year.

The most significant increase was a \$8.9 million rise in Public Safety expenses, due to COVID-19 related costs as well as a \$2.5 million increase in the County's net pension expense.

General Government expense increased \$2.8 million, most significantly due to a \$1.3 million increase in the County's OPEB and net pension expense as well as a \$684,000 increase in election-related expenses.

Transportation expense rose \$2.4 million in fiscal year 2020 due primarily to a \$1.7 million increase in repaving expenses.



THREE-YEAR COMPARISON

Expense	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	2020 Y-T-Y Increase/ (Decrease)
General Government	21,332,859	23,780,681	26,615,321	2,834,640
Court Related	5,103,448	5,060,957	5,000,815	(60,142)
Public Safety	52,574,891	57,606,663	66,518,596	8,911,933
Physical Environment	2,821,298	2,611,372	6,060,528	3,449,156
Transportation	24,697,022	25,833,242	28,262,200	2,428,958
Economic Environment	5,697,549	6,262,211	4,485,952	(1,776,259)
Human Services	3,862,051	4,200,071	5,573,204	1,373,133
Culture/Recreation	2,443,680	2,693,579	3,056,005	362,426
Interest Expense on LT Debt	1,673,043	1,609,386	1,564,588	(44,798)
Sewer & Water	2,791,653	3,071,887	3,357,334	285,447
Total County Expenses	122,997,494	132,730,049	150,494,543	17,764,494



NASSAU COUNTY CONDENSED STATEMENT OF ACTIVITIES

	Governmental 2020 Activities	Business-Type 2020 Activities	TOTAL 09/30/2020	TOTAL 09/30/2019
REVENUES				
Program Revenues	40,593,149	4,597,503	45,190,652	34,425,806
General Revenues & Transfers	114,067,167	(47,643)	114,019,524	110,252,806
Total Revenues	154,660,316	4,549,860	159,210,176	144,678,612
EXPENSES				
General Government	26,615,321	-	26,615,321	23,780,681
Court Related	5,000,815	-	5,000,815	5,060,957
Public Safety	66,518,596	-	66,518,596	57,606,663
Physical Environment	6,060,528	-	6,060,528	2,611,372
Transportation	28,262,200	-	28,262,200	25,833,242
Economic Environment	4,485,952	-	4,485,952	6,262,211
Human Services	5,573,204	-	5,573,204	4,200,071
Culture and Recreation	3,056,005	-	3,056,005	2,693,579
Interest on Long-term Debt	1,564,588	-	1,564,588	1,609,386
Water and Sewer	-	3,357,334	3,357,334	3,071,887
Total Expenses	147,137,209	3,357,334	150,494,543	132,730,049
Beginning Net Position	394,595,267	13,581,325	408,176,592	396,228,029
Ending Net Position	402,118,374	14,773,851	416,892,225	408,176,592
Change in Net Position	<u>7,523,107</u>	<u>1,192,526</u>	<u>8,715,633</u>	<u>11,948,563</u>

Nassau County's revenues exceeded its expenses in fiscal year 2020, resulting in a surplus of **\$8.7** million, compared to a surplus of **\$11.9** million in fiscal year 2019.

County revenues increased by **\$14.5** million when compared to the prior year; Program Revenues increased **\$10.7** million including increases of **\$8.6** million in Operating Grants & Contributions, **\$3.3** million in Capital Grants & Contributions and a decrease of **\$1,070,530** in Charges for Services.

General Revenues increased by **\$3.8** million in 2020 compared to the prior fiscal year, including an increase of **\$7.0** million in property tax revenue and a decrease of **\$3.0** million in sales tax revenue.

Although there was a substantial increase in property tax revenue due to valuation increases and new construction, other areas of recurring revenues were adversely effected mainly due to Covid-19. Sales tax revenue was down **12.2%** as compared to the prior year.

County expenses increased by **\$17.8** million in fiscal year 2020 when compared to the prior year. Public Safety expenses increased by **\$8.9** million and Physical Environment expenses grew by **\$3.4** million. Other Y-T-Y increases included **\$2.8** million in General Government expenses.

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 2020, the County's governmental fund revenues exceeded expenditures by **\$17.7** million.



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NASSAU COUNTY CONDENSED STATEMENT OF NET POSITION

	Governmental 2020 Activities	Business-Type 2020 Activities	TOTAL 09/30/2020	TOTAL 09/30/2019
ASSETS				
Cash & Investments	133,938,635	10,431,930	144,370,565	119,784,103
Receivables, net	16,558,653	561,959	17,120,612	9,661,103
Capital assets, net	406,750,248	13,683,826	420,434,074	423,730,961
Other assets	3,930,409	69,810	4,000,219	3,418,049
Total Assets	561,177,945	24,747,525	585,925,470	556,594,216
Deferred Outflow of Resources	40,215,288	635,993	40,851,281	32,156,109
LIABILITIES				
Payables & other short-term liabilities	15,010,848	736,718	15,747,566	10,946,165
Bonds, notes and other long-term liabilities	180,921,176	9,835,062	190,756,238	161,707,296
Total Liabilities	195,932,024	10,571,780	206,503,804	172,653,461
Deferred Inflows of Resources	3,342,835	37,887	3,380,722	7,920,272
NET POSITION	402,118,374	14,773,851	416,892,225	408,176,592

Nassau County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by **\$416.9** million (net position) on 09/30/20. Asset values on 09/30/20 included a **\$24.6** million increase in cash and investments when compared to 09/30/19; however, this increase was partially offset by a **\$3.3** million reduction in capital assets (after depreciation expense of **\$24.5** million). The result was a year-to-year increase in total assets of approximately **\$29.3** million (5.3%).

The County had liabilities on 09/30/2020 of **\$206.5** million. There was a **\$29** million increase in long-term liabilities in fiscal year 2020 which included increases in both net pension liability of **\$24.9** million and landfill post-closure costs of **\$2.8** million. The increases were partially offset by a **\$3.0** million decrease in bonds payable.

Although Covid-19 had an effect on 2020 revenues, 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, 2020.

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.

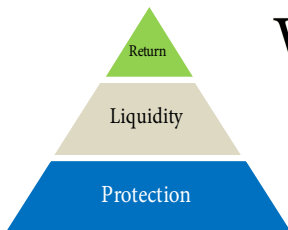
Operating Grants- provide support for the day-to-day cost of running an organization.

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.



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WHAT NASSAU COUNTY OWNS

CASH & INVESTMENTS

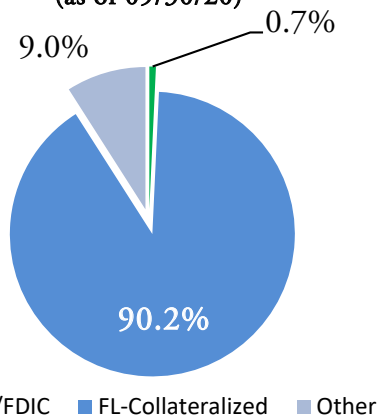
All Nassau County cash deposits and investments of surplus funds are made and maintained in accordance with local, state, and national laws.

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 **\$135,925,169** on 09/30/2020, up **\$21.9** million compared to 09/30/2019. A detailed report of income and investments is available at:

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

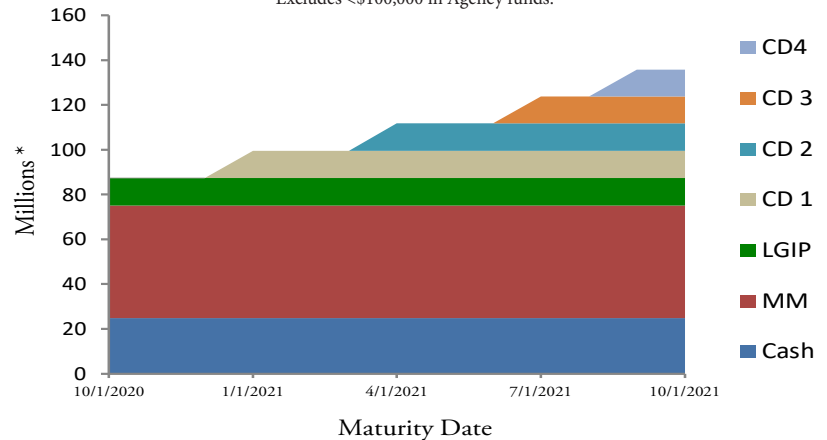
PROTECTION (as of 09/30/20)



The majority of 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.

LIQUIDITY

* Excludes <\$100,000 in Agency funds.



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

CAPITAL ASSETS



The Nassau County Emergency Operations Center in Yulee, Florida

Balance on 09/30/20:

Land	\$80,720,683
Construction in Progress	12,035,715
Buildings and Improvements	74,572,475
Machinery & Equipment	81,958,365
Improvements other than Buildings	993,323
Leasehold Improvements	1,040,516
Infrastructure	635,733,131

Less: Accumulated Depreciation (466,620,134)

Net Capital Assets \$ 420,434,074



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

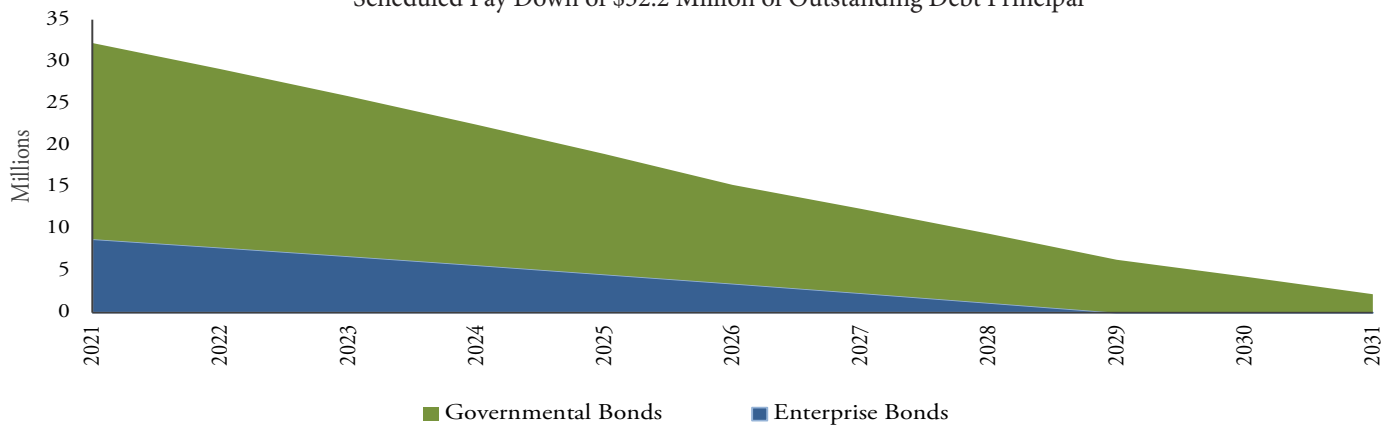
WHAT NASSAU COUNTY OWES

SUMMARY OF NASSAU COUNTY MUNICIPAL BOND OBLIGATIONS (AS OF 09/30/2020)

<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	\$19,300,000	\$25,557,500	05/01/2031
Series 2000	Optional Gas Tax Rev Bond	6,167,580	<u>4,109,521</u>	<u>4,725,000</u>	03/01/2025
Total Governmental Bonds:			\$23,409,521	\$30,282,500	
ENTERPRISE BONDS					
Series 2013	Water & Sewer Revenue Bond	\$15,650,000	<u>\$8,780,000</u>	<u>\$9,556,150</u>	04/01/2028
Total Enterprise Bonds:			\$8,780,000	\$9,556,150	
Total County Municipal Bond Obligations:			<u>\$32,189,521</u>	<u>\$39,838,650</u>	

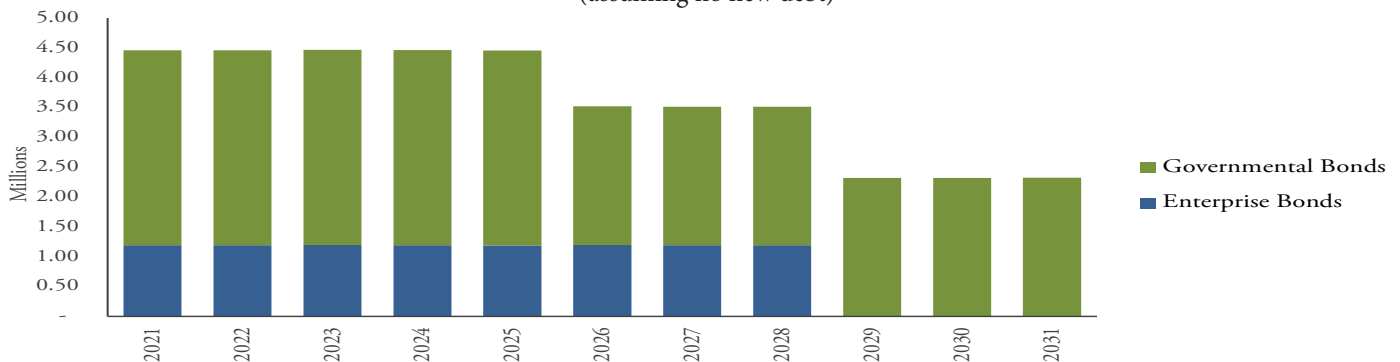
SCHEDULED REPAYMENT OF BONDS (AS OF 09/30/2020)

Scheduled Pay Down of \$32.2 Million of Outstanding Debt Principal



The County's Municipal Bond Debt Outstanding fell by **\$3.0** million in fiscal year 2020, reducing the remaining total debt per resident to **\$361** and governmental debt per resident to **\$262**.

SCHEDULED PAYMENTS BY FISCAL YEAR OF \$39.8 MILLION OF FUTURE DEBT SERVICE (assuming no new debt)



In January 2019, Moody's affirmed the County's general obligation (GO) bond rating of Aa2 ("very good"). The County's other GO bond ratings remained unchanged with Fitch at AA- ("high quality") with outlook "stable" and S&P at AA ("very strong").



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

YOUR NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

(EFFECTIVE JANUARY, 2021)

DISTRICT ONE

FERNANDINA BEACH



John F. Martin

cell: (904) 570-2594

jmartin@nassaucountyfl.com

DISTRICT TWO

S. AMELIA ISLAND, O'NEIL
& NASSAUVILLE



Aaron C. Bell, V-Chair

cell: (904) 451-4094

acbell@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



Thomas R. Ford, Chair

cell: (904) 451-0766

tford@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



Klynt A. Farmer

cell: (904) 570-1357

kfarmer@nassaucountyfl.com



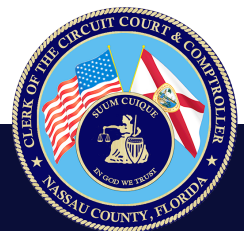
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NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

DEPARTMENT CONTACT LIST

DEPARTMENT	PHONE
County Manager	904-530-6010
Taco Pope – County Manager	
Marshall Eyerman – Assistant County Manager	
Amy Bell – Administrative Manager	
Sabrina Robertson – Public Information Officer	
County Attorney	904-530-6100
Mike Mullin – County Attorney	
Susan Gilbert – Senior Executive Legal Assistant	
Amber Carter – Executive Legal Assistant	
Amber Jordan – Administrative Assistant	
Animal Control	904-530-6150
Tim Maquire – Animal Control Director	
Penny Burnsed – Administrative Assistant	
Building Department	904-530-6250
Keith Ellis – Building Official	
Ronda Oliver – Administrative Assistant	
Code Enforcement	904-530-6200
Mike Favors – Code Enforcement Officer	
Robert Bostick – Code Enforcement Officer	
Contract Management	904-530-6040
County Extension	904-530-6350
Emergency Management	904-548-0900
Greg Foster – Emergency Management Director	
Engineering Services	904-530-6225
Robert Companion – County Engineer	
Shelley Caldwell – Administrative Assistant	
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	Coming Soon
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
Dawn Bostwick – Library Director	
Janet Loveless – Assistant Library Director	
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
Megan Diehl – Office of Management & Budget Director	
Cindy Wood – Senior Financial Management & Budget Coordinator	
Megan Sawyer – Financial Management & Budget Coordinator	
Tracy Poore – Administrative Specialist	
Parks and Recreation	904-530-6120
Jay Robertson – Parks & Recreation Director	
Planning & Economic Opportunity	904-530-6300
Thad Crowe – Director	
Holly Coyle – Assistant Director	
Public Works	904-530-6120
Douglas Podiak – Public Works Director	
Jeff Little – Facilities Maintenance Assistant 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
Norm Kennedy – Network 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.votenassau.com

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