



# *Nassau County, Florida*

Prepared by:

**John A. Crawford**  
*Clerk & Comptroller*

**Popular Annual Financial Report**  
*For the Fiscal Year ended 09/30/2014*



## 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 the Popular Annual Financial Report (PAFR) for Nassau County, Florida for the fiscal year ended 09/30/2014. The information contained in this report is derived from broader and more detailed data contained in the 2014 Comprehensive Annual Financial Report (CAFR), which includes financial statements audited by Purvis, Gray and Company, LLP.

The financial information presented here is in a condensed and simplified form and is not meant to be a substitute for the County's CAFR, 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 and Recreation and Water Conservation and Control District No. 1.

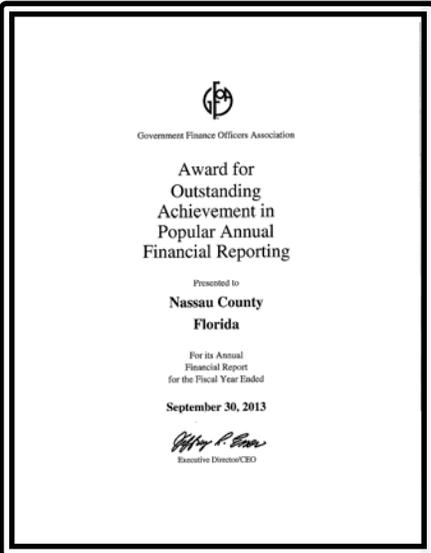
Additional resources contained in this report include local statistics such as historical population and unemployment numbers as well as a directory of all Elected Officials and Departments of your County government.

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

Both the PAFR and the CAFR are available online at [www.nassauclerk.com](http://www.nassauclerk.com). Hard copies of the PAFR are available at the Nassau County libraries or upon request at the Nassau County Clerk of Courts 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**



*"Preserving and Protecting the Public Trust is Our Greatest Responsibility"*



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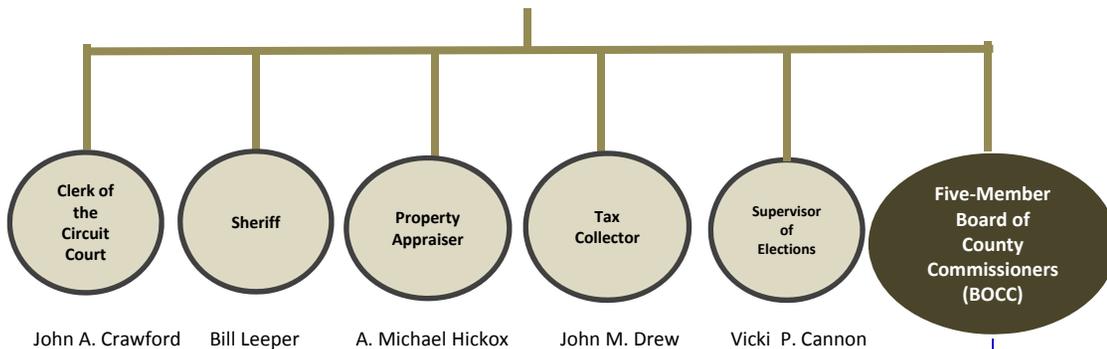
# Your County Government



Historic Courthouse

**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.



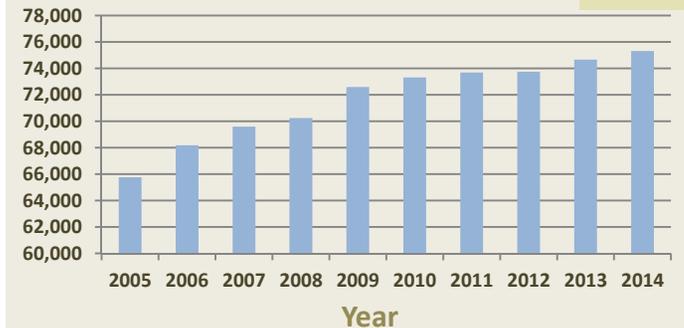
Elected Constitutional Officers & BOCC  
(as of 09/30/2014)

Barry V. Holloway, Chair  
Pat Edwards, V. Chair  
Walter J. Boatright  
Steve W. Kelley  
Daniel B. Leeper

# County

## Nassau County Population

75,321

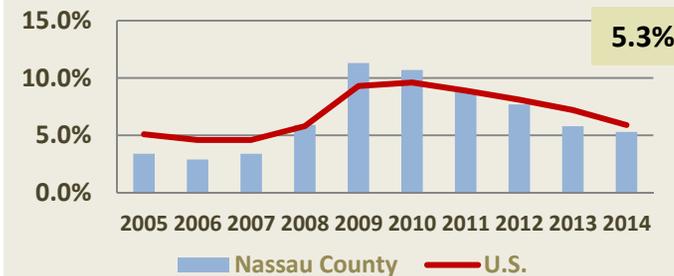


Sources: FL Office of Econ & Demo Research, US Census Bureau

Nassau County's population has increased 14.5% in the last ten years from 65,759 in 2005 to 75,321 in 2014.

## Nassau County Unemployment Rate

5.3%

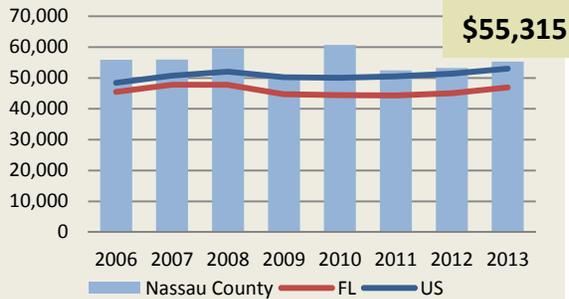


Sources: FL Dept of Economic Opportunity, Bureau of Labor Statistics

In September 2014 Nassau County's unemployment rate improved to 5.3%, compared to a US rate of 5.9%, and a prior year County unemployment rate of 5.8%.

# Statistics

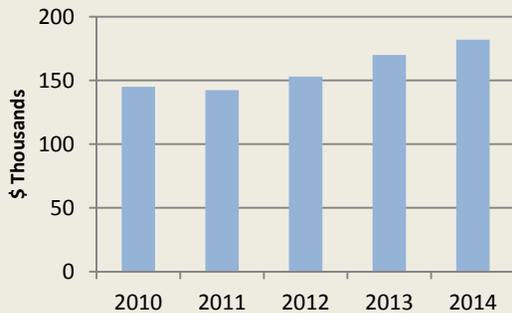
## Median Household Income



Source: US Census Bureau -- ACS B19013; S1901

Nassau County's median household income increased to \$55,315 in 2013, compared to \$46,956 for Florida and \$53,046 for the US.

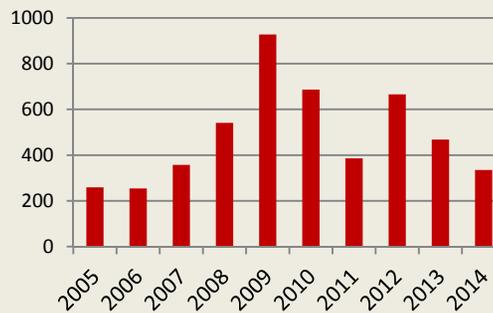
## Median Home Sales Price



Source: Northeast Florida Association of Realtors

The housing market continued to strengthen in 2014. Foreclosures in Nassau County totaled 335 in 2014, having peaked in 2009 at 928.

## Foreclosures



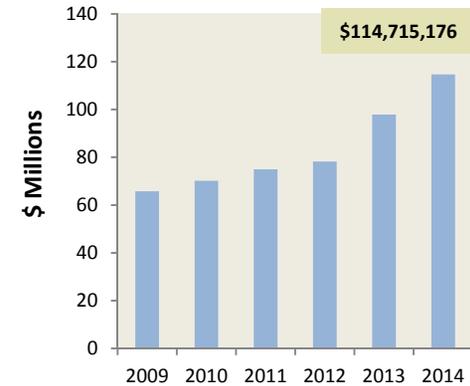
# Tourism Industry

Tourism is the largest industry in Nassau County, responsible for 38.6% of County sales tax revenues in 2014.

In 2014, hotel occupancy was 68.6%, up 10% from 2013 while revenue per available room increased 13.6% to \$139.65, the third highest in the state. These two factors contributed to a 17.2% increase in rental receipts to \$114.7 million.

The Omni Amelia Island Plantation is the largest private sector employer in Nassau County, and the Ritz Carlton ranks second.

## Rental Receipts



Sources: Amelia Island Tourist Development Council; Smith Travel Research

Rental receipts from lodging in Nassau County were up 17.2% in 2014 to \$114.7 million when compared to 2013.



Lodging options for tourists visiting Nassau County include several bed and breakfast inns.

# Major County Accomplishments in Fiscal Year 2014:

## Library

Secured over \$72,000 in grants, issued 2,480 new library cards, processed \$41,000 in passport applications, and provided reading programs for 8,586 residents.



## Growth Management

Awarded a \$2.5 million grant for construction of a bike path from 8<sup>th</sup> Street to Fletcher Avenue.



## Facilities Maintenance

Completed projects include:

- North End Boat Ramp Pavilion Restoration.
- New restroom at Melton Nelson Boat Ramp.
- New pavilion at Burney Park
- New floating dock and parking lot expansion for Kings Ferry Boat Ramp
- New roof for Public Services building

## Road & Bridge



- Completed 2,242 work orders.
- Concluded several major construction projects including the drainage project in Swallowfork subdivision in Callahan.

## Animal Control

Reached no-kill status for first time in Nassau County history. Awarded the 2014 FL Animal Control Assn.'s "Outstanding Agency of the Year" Award.



## Fire Rescue



Established Special Hazards Operations Team (SHOT)

## Extension Office

Coordinated over 5,400 volunteer hours through the 4-H, Horticulture, & Family Consumer Science programs.

## Engineering Services

- Maintenance included 22 miles of surface treatments and 13 miles of overlays.
- Completed Blackrock Road improvements from SR A1A to Heron Isles.
- Completed 14<sup>th</sup> & Lime and 14<sup>th</sup> & Sadler signalization projects.
- Construction on County Road 121 culvert extension project.



## Information Technology

Added Tourist Development Council & Nassau Amelia Utilities to the County network and replaced fifty employee workstations.



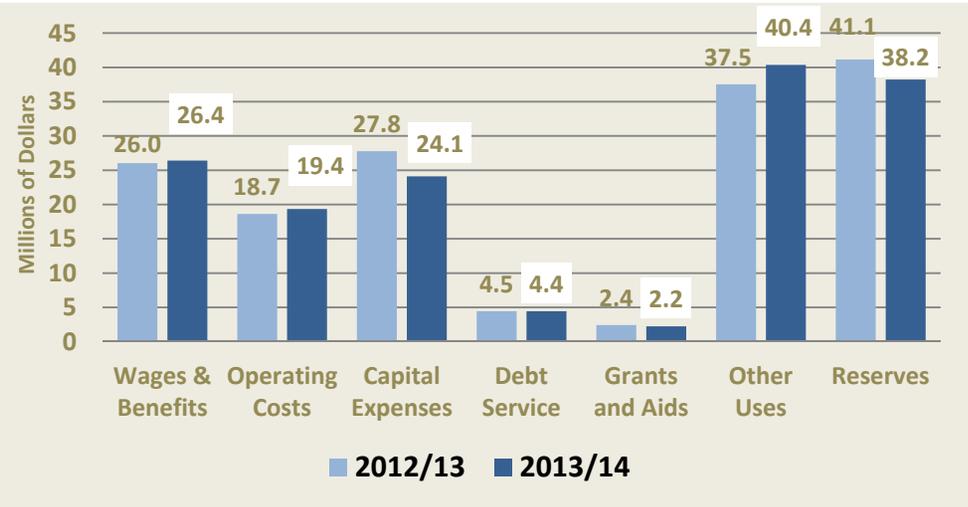
# The County's Annual Budget

$$\text{CASH LEFT OVER FROM PRIOR YEAR} + \text{REVENUES} = \text{EXPENSES} + \text{RESERVES}$$

**BOCC 2013/2014 Adopted County Budget = \$155,109,640**  
 ( a 1.8% decrease over the prior year)

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 funds (for the solid waste and sewer & water businesses 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.

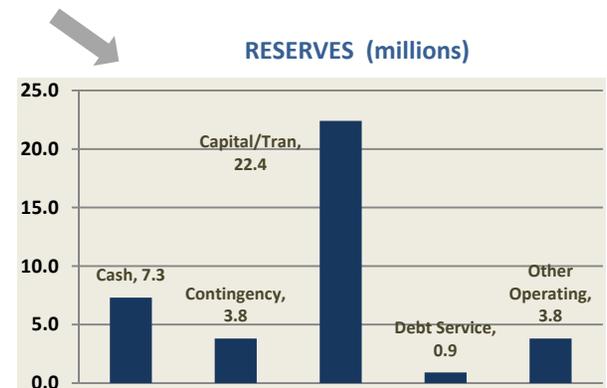
With the exceptions of the Property Appraiser and the Tax Collector, whose budgets are approved by the Florida Department of Revenue, and the Clerk, whose court-related budget is approved at the state level, the budgets of all Constitutional Officers must be approved by the BOCC.



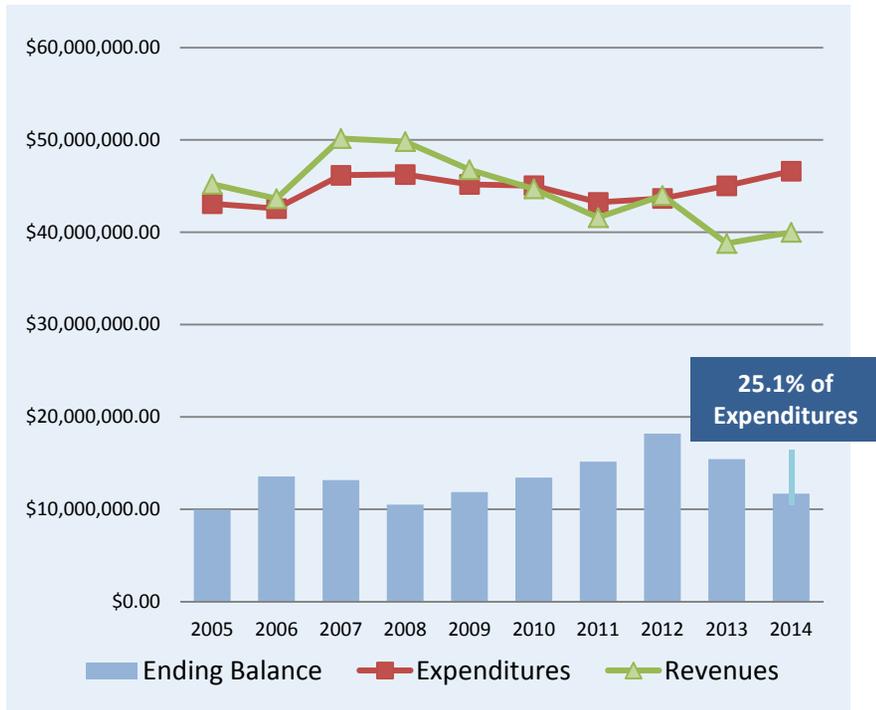
The adopted County budget for fiscal year 2013/2014 included a \$2.9 million decrease in County Reserves to \$38.2 million when compared to the prior fiscal year.

## 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. They present a picture of the long-term economic health of the County.



# The General Fund



The General Fund is the main operating fund for Nassau County. To the left is a chart showing the 10-year General Fund ending fund balance history as well as the 10-year General Fund revenue and expenditure history.

The County ended the 2014 fiscal year with a General Fund balance of **\$11.7** million which represented approximately **25.1%** of the fiscal year's General Fund expenditures of \$46.6 million.

The fiscal year 2014 General Fund expenditures increased by **\$1.6** million (3.5%) when compared to 2013. General Fund revenues increased by **\$1.2** million (3.1%). The General Fund ended the fiscal year on 09/30/14 with a fund balance of **\$11.7** million; which was 24.3% lower than at the end of the prior fiscal year.

Property Taxes represented **74.6%** of General Fund Revenues in fiscal year 2014.

The Board of County Commissioners adopted a County-wide millage rate of 6.567 for fiscal year 2015/2016, after keeping the rate level at 5.567 for the previous seven fiscal years.

The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2014 were:

## Property Taxes

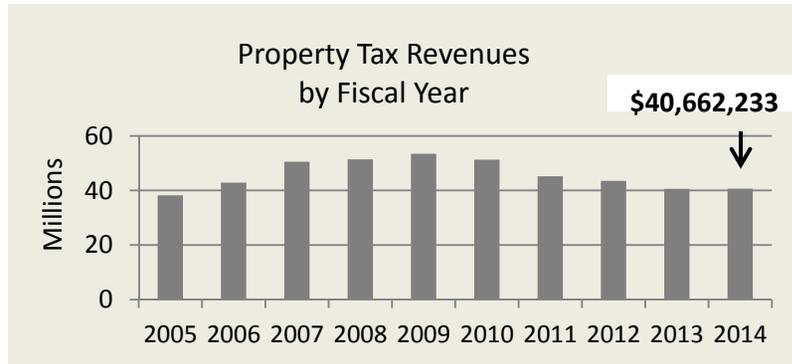


	<u>Taxable Assessed Value</u>
Rock-Tenn (formerly Smurfit-Stone)	\$ 156.7 million
Ameliatel	102.1
Rayonier Performance Fibers	65.6
Omni Amelia Plantation Company	48.0
Florida Power & Light Company	39.3

# Tax Revenue Trends

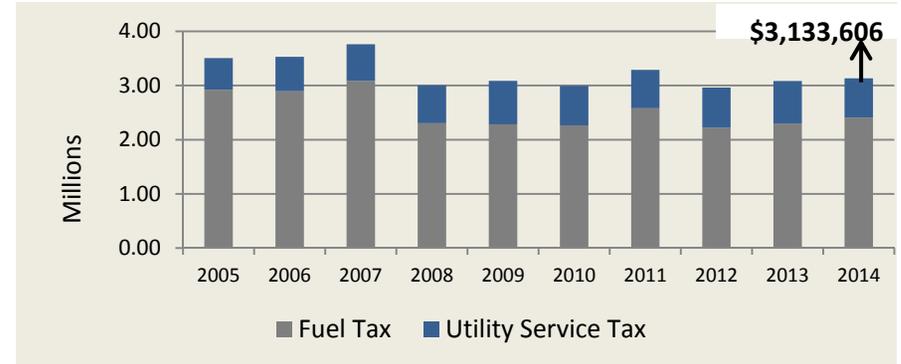


## Property Tax Revenues



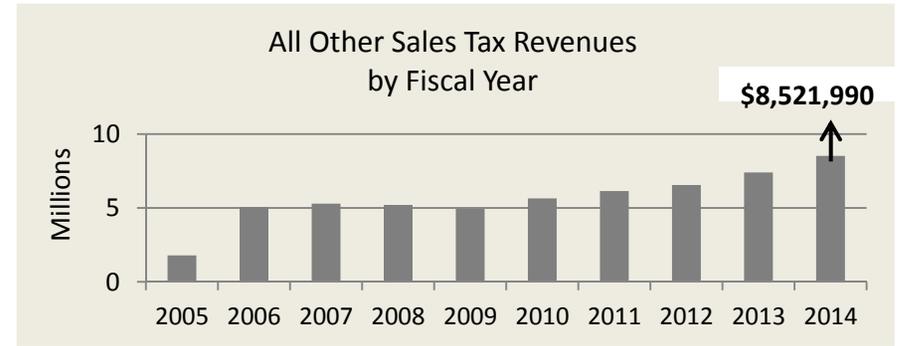
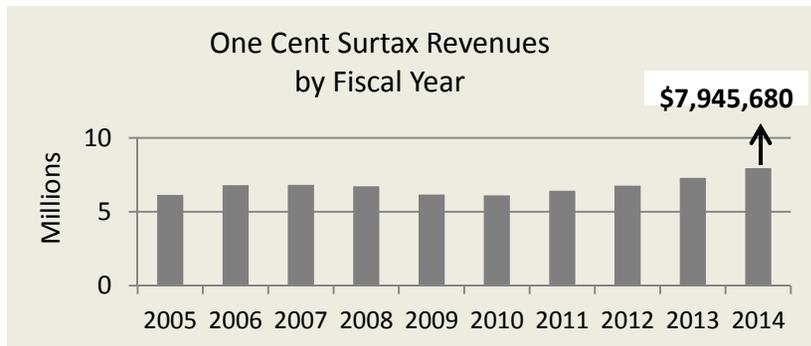
County Property Tax Revenues remained relatively flat compared to the prior fiscal year.

## Fuel & Utility Tax Revenues



County Fuel and Utility Services Tax Revenues remained relatively flat, up \$50,080 (1.0%) compared to the prior fiscal year.

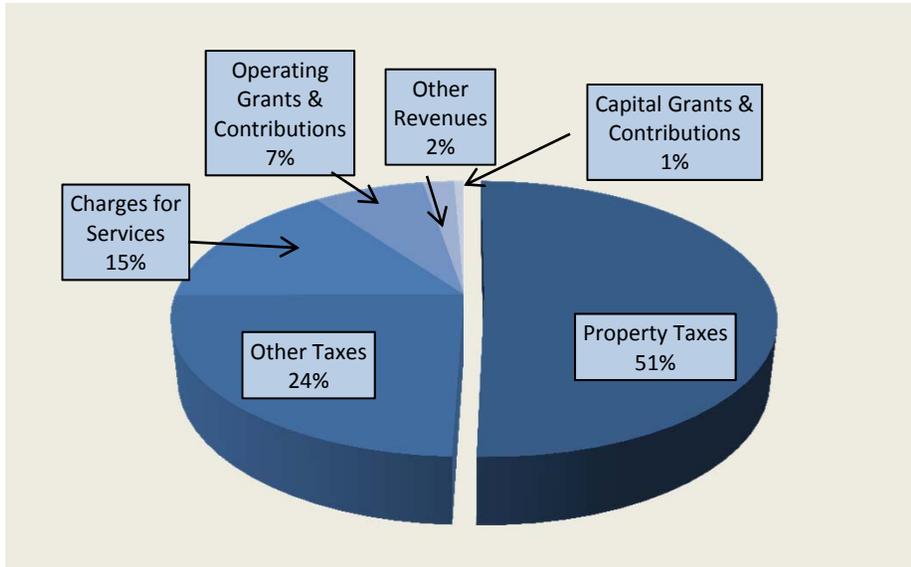
## Sales Tax Revenues



A strengthening tourism business helped boost County Sales Tax Revenues by \$1,772,895 (12.1%) to \$16,467,670 when compared to the prior year, including a \$656,131 (9.0%) year-to-year increase in One Cent Surtax Revenues.

# County Revenues

## County Revenues for Fiscal Year 2014



Property Taxes accounted for **51%** of the County Revenues in fiscal year 2014 and represented an average cost per citizen of **\$540**.

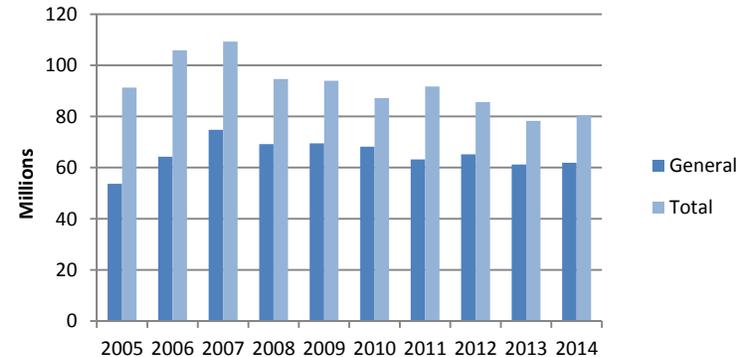
**County Revenues** were up **\$2.2** million (2.8%) in fiscal year 2014 as compared to the prior year:

- **Tax Revenues** increased by **\$1.9** million, with property tax revenues relatively flat and all other tax revenues up by about **\$1.8** million.
- **Charges for Services** revenues increased by **\$1.5** million year-to-year primarily due to a change in how the Clerk’s office is funded, and an increase in Emergency Services collections.
- Revenues from **Grants & Contributions** were relatively unchanged in fiscal year 2014 when compared to fiscal year 2013.
- **Other Revenues** decreased by **\$1.1** million compared to fiscal year 2013.

## Year-to-Year Comparison

Revenues	Fiscal Year 2014	Fiscal Year 2013	YTY Increase/ (Decrease)
Charges for Services	12,197,178	10,687,918	1,509,260
Operating Grants & Contributions	5,839,116	5,505,889	333,227
Capital Grants & Contributions	515,337	843,147	(327,810)
Property Taxes	40,662,232	40,603,107	59,125
Other Taxes	19,601,276	17,778,301	1,822,975
Other Revenues	1,632,513	2,829,653	(1,197,140)
<b>Total County Revenues</b>	<b>80,447,652</b>	<b>78,248,015</b>	<b>2,199,637</b>

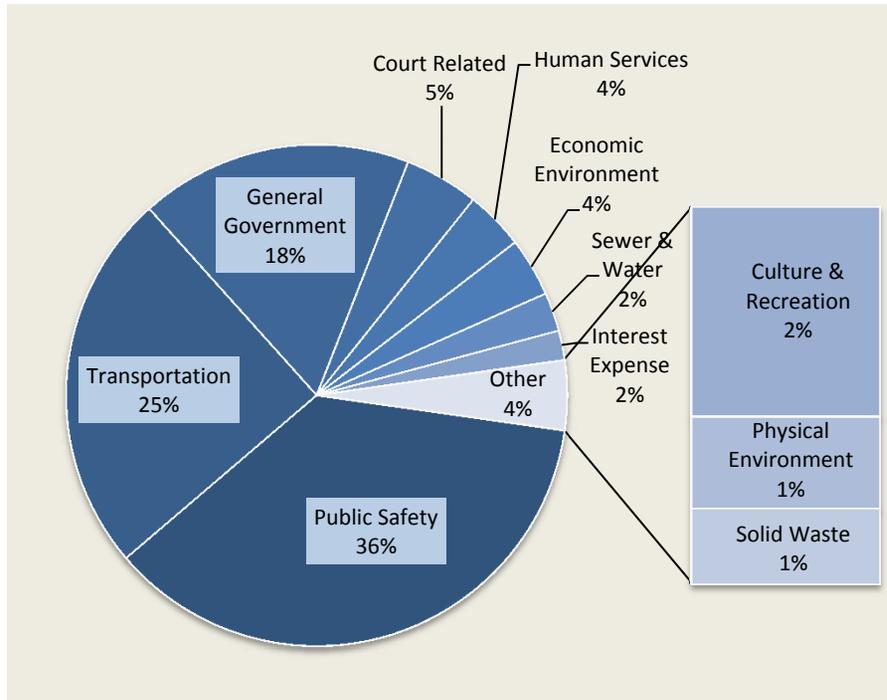
## Revenue Trends



General Revenues include taxes collected and investment/miscellaneous income.

# County Expenses

## County Expenses for Fiscal Year 2014



## Year-to-Year Comparison

Expense	Fiscal Year 2014	Fiscal Year 2013	YTY Increase/ (Decrease)
General Government	16,721,827	15,804,846	916,981
Court Related	4,554,090	4,447,850	106,240
Public Safety	34,722,118	33,411,177	1,310,941
Physical Environment	998,344	1,136,949	(138,605)
Transportation	23,424,702	23,323,347	101,355
Economic Environment	3,575,047	3,347,791	227,256
Human Services	3,608,530	3,509,336	99,194
Culture/Recreation	2,399,597	2,292,451	107,146
Interest Expense on LT Debt	1,761,043	1,929,874	(168,831)
Sewer & Water	2,364,739	2,843,437	(478,698)
Solid Waste	870,768	274,458	596,310
<b>Total County Expenses</b>	<b>95,000,805</b>	<b>92,321,516</b>	<b>2,679,289</b>

Overall, **County Expenses** increased by **\$2.7** million (2.9%) in fiscal year 2014 as compared to the prior year.

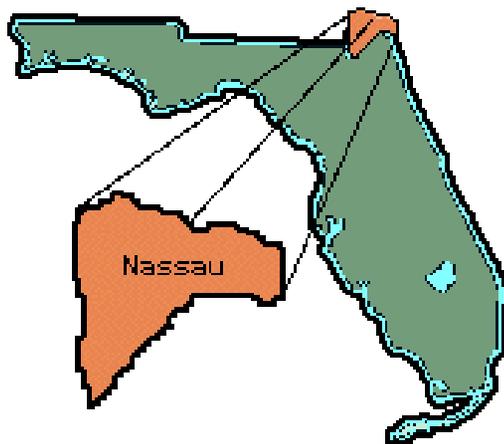
Major factors in the increase included a **\$1.3** million increase in Public Safety expenses, a **\$0.9** million increase in General Government expenses, and a **\$0.6** million increase in Solid Waste expenses. These increases were partially offset by a **\$0.5** million decrease in Sewer & Water expenses.

## Nassau County Condensed Statement of Activities:

Nassau County's expenses exceeded its revenues by \$14.6 million in fiscal year 2014 compared to a slightly smaller deficit of \$14.1 million in fiscal year 2013.

The increase in revenues of \$2.2 million when compared to the prior year was more than offset by an increase in expenses of \$2.7 million.

Expenses in 2014 included depreciation of \$21.1 million, the County's Other Postemployment Benefits (OPEB) cost increase of about \$987,000 and an increase in accrued compensated absences of approximately \$255,000.



	Governmental 2014 Activities	Business-Type 2014 Activities	TOTAL 09/30/2014	TOTAL 09/30/2013
<b>REVENUES</b>				
Program Revenues	14,883,514	3,669,841	18,553,355	17,036,954
General Revenues	<u>61,693,890</u>	<u>202,131</u>	<u>61,896,021</u>	<u>61,211,061</u>
Total Revenues	<u>76,577,404</u>	<u>3,871,972</u>	<u>80,449,376</u>	<u>78,248,015</u>
<b>EXPENSES</b>				
General Government	16,721,827	-	16,721,827	15,804,846
Court Related	4,554,090	-	4,554,090	4,447,850
Public Safety	34,722,118	-	34,722,118	33,411,177
Physical Environment	998,344	-	998,344	1,136,949
Transportation	23,424,702	-	23,424,702	23,323,347
Economic Environment	3,575,047	-	3,575,047	3,347,791
Human Services	3,608,530	-	3,608,530	3,509,336
Culture and Recreation	2,399,597	-	2,399,597	2,292,451
Interest on Long-term Debt	1,761,043	-	1,761,043	1,929,874
Solid Waste	-	870,768	870,768	274,458
Water and Sewer	-	<u>2,364,739</u>	<u>2,364,739</u>	<u>2,843,437</u>
Total Expenses	<u>91,765,298</u>	<u>3,235,507</u>	<u>95,000,805</u>	<u>92,321,516</u>
Beginning Net Position	476,158,056	(4,614,686)	471,543,370	485,616,871
Prior Period Adjustment	(501,440)	(66,437)	(567,877)	-
Ending Net Position	460,594,284	(4,171,944)	456,422,340	471,543,370
Change in Net Position	<u>(15,062,332)</u>	<u>509,179</u>	<u>(14,553,153)</u>	<u>(14,073,501)</u>

# Nassau County Condensed Statement of Net Position:

	Governmental 2014 Activities	Business-Type 2014 Activities	TOTAL 09/30/2014	TOTAL 09/30/2013
<b>ASSETS</b>				
Cash & Investments	62,046,945	11,499,720	73,546,665	81,836,431
Receivables, net	4,929,510	368,261	5,297,771	4,523,918
Capital assets, net	455,020,629	14,293,925	469,314,554	480,604,874
Other assets	<u>1,467,400</u>	<u>58,177</u>	<u>1,525,577</u>	<u>1,105,989</u>
<b>Total Assets</b>	<b><u>523,464,484</u></b>	<b><u>26,220,083</u></b>	<b><u>549,684,567</u></b>	<b><u>568,071,212</u></b>
<b>Deferred Outflow of Resources</b>	0	628,453	628,453	0
<b>LIABILITIES</b>				
Payables & other short-term liabilities	13,983,410	1,283,674	15,267,084	15,684,421
Bonds, notes and other long-term liabilities	<u>48,886,790</u>	<u>29,736,806</u>	<u>78,623,596</u>	<u>80,843,421</u>
<b>Total Liabilities</b>	<b><u>62,870,200</u></b>	<b><u>31,020,480</u></b>	<b><u>93,890,680</u></b>	<b><u>96,527,842</u></b>
<b>NET POSITION</b>	<b><u>460,594,284</u></b>	<b><u>(4,171,944)</u></b>	<b><u>456,422,340</u></b>	<b><u>471,543,370</u></b>



A marsh on the St. Mary's River

## Glossary of Financial Reporting Terms:

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

**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, 2014.

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

**Business-Type Activities-** includes the County-owned water & sewer utility and solid waste disposal where users pay for most if not all of the costs of operation.

**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.

**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.

# What Nassau County Owns:

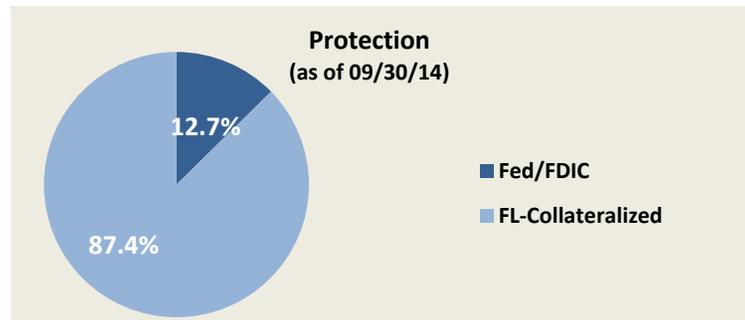
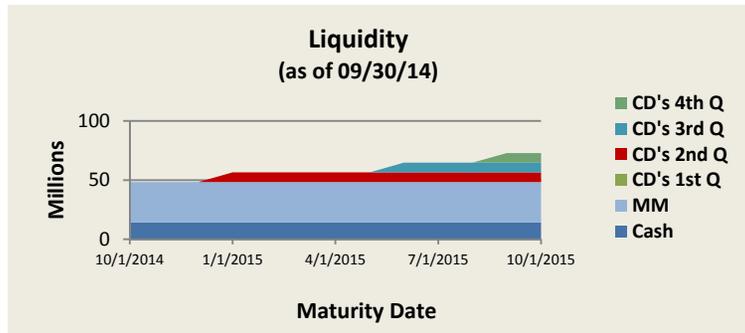
## Cash & Investments



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



The book value of Nassau County BOCC Cash and Investments totaled \$72,799,081 on 09/30/2014, down \$8.4 million compared to 09/30/2013. A detailed report of income and investments is available at: <http://www.nassauclerk.com/?pid=financialreports>

## Capital Assets



### Balance on 09/30/14:

Land	\$76,615,163
Construction in Progress	4,864,574
Buildings and Improvements	59,342,506
Machinery & Equipment	52,501,572
Landfill	41,701,285
Leasehold Improvements	1,151,985
Infrastructure	617,248,353
<i>Less:</i> Accumulated Depreciation	(384,110,884)
<b>Net Capital Assets</b>	<b>\$ 469,314,554</b>

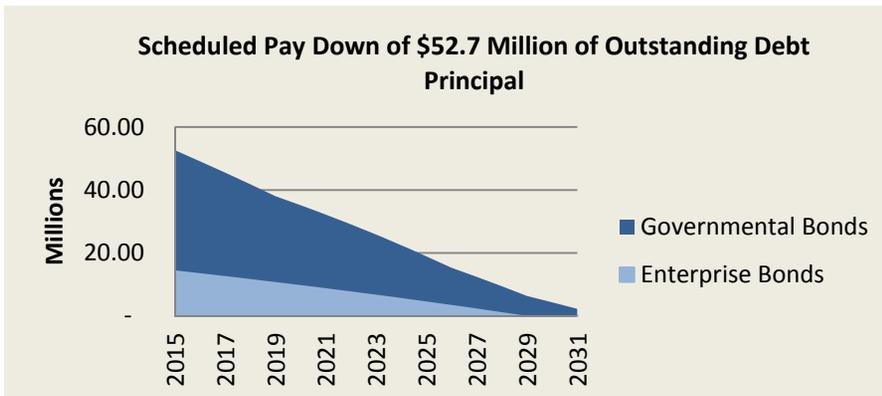
# What Nassau County Owes:



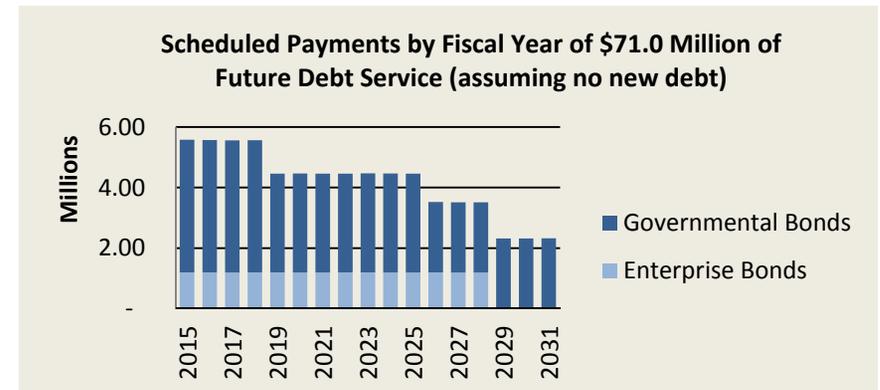
## Summary of Nassau County Municipal Bond Obligations (as of 09/30/2014):

<u>Description</u>	<u>Issue Amount</u>	<u>Principal Balance</u>	<u>Debt Service Payments</u>	<u>Maturity Date</u>
<b>GOVERNMENTAL BONDS</b>				
Series 2007 Rev & Refunding Bonds	\$29,630,000	\$26,260,000	\$39,501,500	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	7,736,819	10,395,000	03/01/2025
Series 2009-1 Gas Tax Revenue Bond (refinanced Oct., 2012)	8,842,307	4,218,134	4,416,084	10/01/2018
Total Governmental Bonds :	<u>\$38,214,953</u>	<u>\$54,312,584</u>		
<b>ENTERPRISE BOND</b>				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	\$14,445,000	\$16,726,741	04/01/2028
Total County Municipal Bond Obligations:		<u>\$52,659,953</u>	<u>\$71,039,325</u>	

## Scheduled Repayment of Debt (as of 09/30/14):



The County's Debt Outstanding fell by **\$3.4** million in fiscal year 2014, reducing the debt per resident to **\$699**.



The County's General Obligation (GO) bond rating from Fitch and S&P rating agencies remained unchanged at **AA-** in fiscal year 2014.

# Your Nassau County Board of County Commissioners

(effective January, 2015)



*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 a portion of the County, water services.*



## District One

Fernandina Beach



**Daniel B. Leeper**

cell: (904) 430-3868  
[dleeper@nassaucountyfl.com](mailto:dleeper@nassaucountyfl.com)

## District Two

S. Amelia Island, O'Neil,  
 Nassauville



**Steve W. Kelley**

cell: (904) 556-0241  
[skelley@nassaucountyfl.com](mailto:skelley@nassaucountyfl.com)

## District Three

Yulee, Chester, Blackrock



**Pat Edwards-Chair**

cell: (904) 335-0260  
[pedwards@nassaucountyfl.com](mailto:pedwards@nassaucountyfl.com)

## District Four

Hilliard, Bryceville, Nassau Oaks,  
 Boulogne, Kings Ferry



**George V. Spicer**

cell: (904) 568-3409  
[gspicer@nassaucountyfl.com](mailto:gspicer@nassaucountyfl.com)

## District Five

Callahan



**Walter J. Boatright-Vice-Chair**

cell: (904) 753-0141  
[wboatright@nassaucountyfl.com](mailto:wboatright@nassaucountyfl.com)

## Appointed Officials:

### County Manager

Ted Selby  
Sabrina Robertson – Assistant  
Ph 530-6010 Fax 321-5784

### County Attorney

Mike Mullin  
Joyce Bradley – Assistant  
Ph 530-6100 Fax 321-2658



## County Departments:

### Animal Control

Joe Novello – Director  
Ruth Kitchens – Assistant  
Ph 530-6150 Fax 225-3894

### Building Department

Michael Griffin- Building Official

#### Building & Permitting

Rhonda Sikes-Assistant  
Ph 491-7337 Fax 321-5763

#### Code Enforcement

Janet Wiley – Assistant  
Ph 491-7326 Fax 491-2027

### County Extension

Becky Jordi - Director  
Winifred Favors – Assistant/Office Mgr.  
Ph 530-6350 Fax 879-2097

### Facilities Maintenance

Robert Knott – Director  
Suzie Fontes – Assistant/Office Mgr.  
Ph 530-6120 Fax 548-4687

### Parks & Recreation

Ph 530-6120 Fax 548-4687

### Fire Rescue

Matt Graves – Fire Chief  
Scott Hemmingway, Asst. Fire Chief  
Constance Holmes – Assistant  
Ph 491-7525 Fax 321-5748

### Growth Management

Peter King – Director  
Ann Gregory – Assistant  
Ph 491-7328 Fax 491-3611

### Human Resources

Chili Pope - Director  
Tina Keiter – Assistant  
Ph 530-6075 Fax 321-5797

### Risk Mgmt

Ph 530-6075 Fax 321-5797

### Library

Dawn Bostwick - Director  
Direct Line 548-4862  
Claire Shepherd – Assistant  
Ph 277-7365 Fax 277-7366

### Office of Management & Budget

Shanea Jones – Director/Assistant County Mgr.  
Ph 530-6010 Fax 321-5917

### Rescue & NAU Billing

Ph 530-6030 Fax 491-7372

### Grants/SHIP/Hardest Hit

Ph 530-6020 Fax 321-5917

### Contracts Management

Ph 530-6040 Fax 321-5917

### Public Works

Scott Herring – Director

### Engineering Dept.

Shelley Caldwell – Assistant  
Ph 491-7330 Fax 491-3611

### Nassau Amelia Utilities

Yvonne Thomas – Assistant  
Ph 261-9452 Fax 261-2548

### Road & Bridge Dept.

George Aviles – Assistant/Office Mgr.  
Ph 491-7334 Fax 321-5926

### Solid Waste

Becky Diden – Assistant  
Ph 530-6700 Fax 879-6323

### Technical Services

Guy Riner – Director  
Ph 530-6050

# Responsibilities of the Clerk:



**John A. Crawford**  
Clerk of the Circuit Court and  
Comptroller

Ph (904) 548-4600  
(800) 958-3496

[www.nassauclerk.com](http://www.nassauclerk.com)

***“Preserving and Protecting  
the Public Trust is Our  
Greatest Responsibility”***

## 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.

## 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 Commissioner’s records, the Clerk is responsible for preparing and preserving the minutes for their meetings as well as for other County events.

## Other Nassau County Constitutional Officers



**John M. Drew**  
Tax Collector

Services provided at the Tax Collector's Office include issuing drivers 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.

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

[www.nassautaxes.com](http://www.nassautaxes.com)



**Bill Leeper**  
Sheriff

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.

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

[www.nassauso.com](http://www.nassauso.com)



**Vicki P. Cannon**  
Supervisor of Elections

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.

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

[www.votenassau.com](http://www.votenassau.com)



**A. Michael Hickox**  
Property Appraiser

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.

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

[www.nassauflpa.com](http://www.nassauflpa.com)

## **JOHN A. CRAWFORD**

Clerk & Comptroller  
Nassau County, Florida

[www.nassauclerk.com](http://www.nassauclerk.com)



Nassau County Historic Courthouse  
416 Centre Street  
Fernandina Beach, FL 32034  
Ph. (904) 491-6430

Robert M. Foster Justice Center  
76347 Veteran's Way  
Yulee, FL 32097  
Ph. (904) 548-4600, (800) 958-3496

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