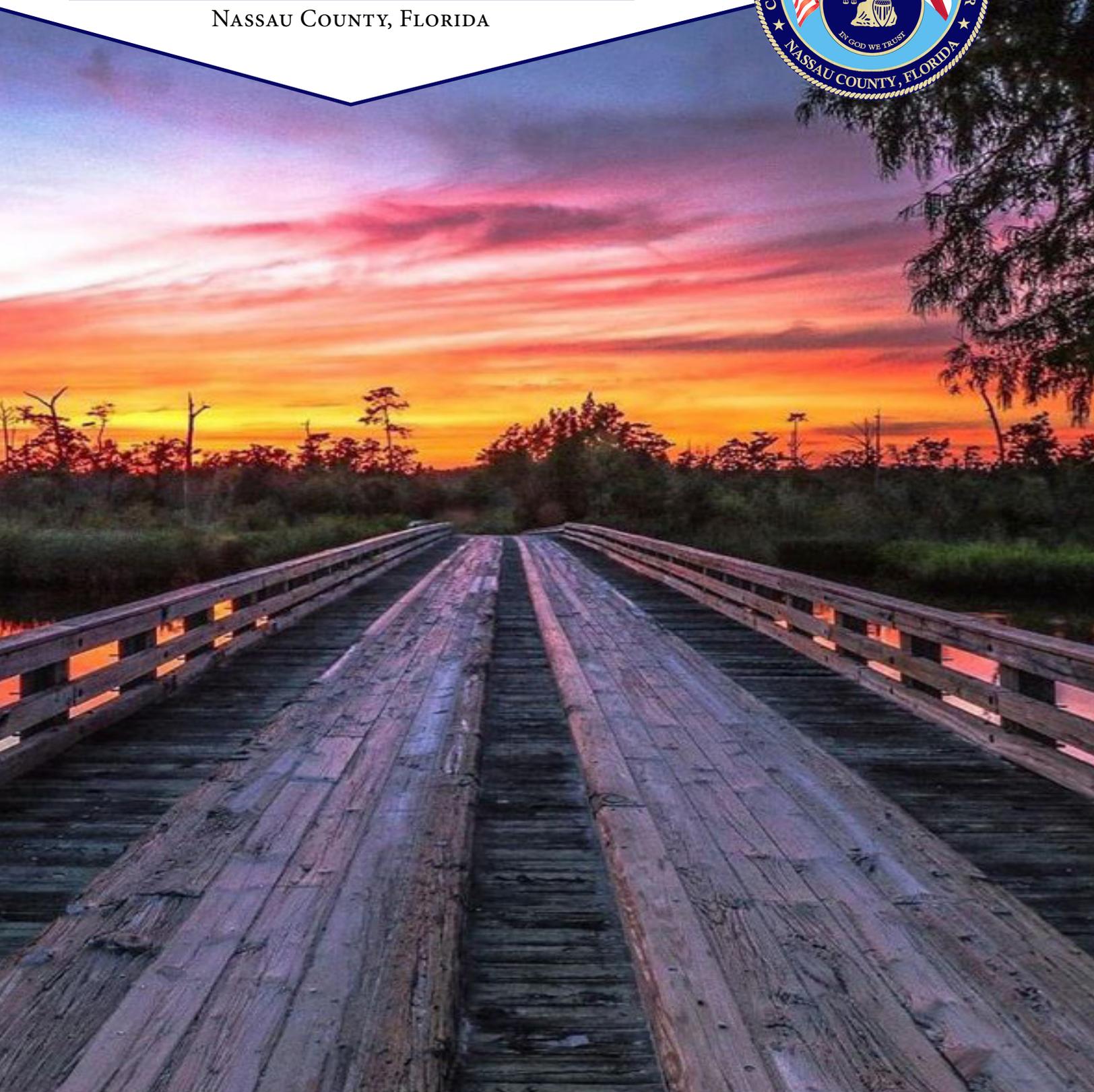


BY THE NUMBERS

YOUR ROADMAP TO COUNTY FINANCES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

NASSAU COUNTY, FLORIDA



PREPARED BY THE CLERK OF THE CIRCUIT COURT AND COMPTROLLER

JOHN A. CRAWFORD



Message from the Clerk

Dear Citizens,

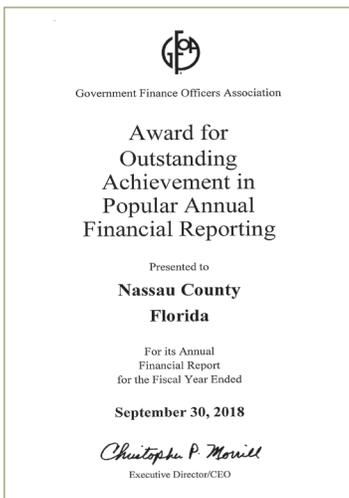
As part of our office’s commitment to open, accountable and fiscally responsible County government, I am pleased to present the Popular Annual Financial Report (PAFR) for Nassau County, Florida for the fiscal year ended 09/30/2019. The information contained in this report is derived from broader and more detailed data contained in the 2019 Comprehensive Annual Financial Report (CAFR), which includes financial statements audited by Purvis Gray & Company.

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 thirteen consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last eight years.



Both the PAFR and the CAFR 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 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 ,

John C. Crawford
Clerk & Comptroller



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

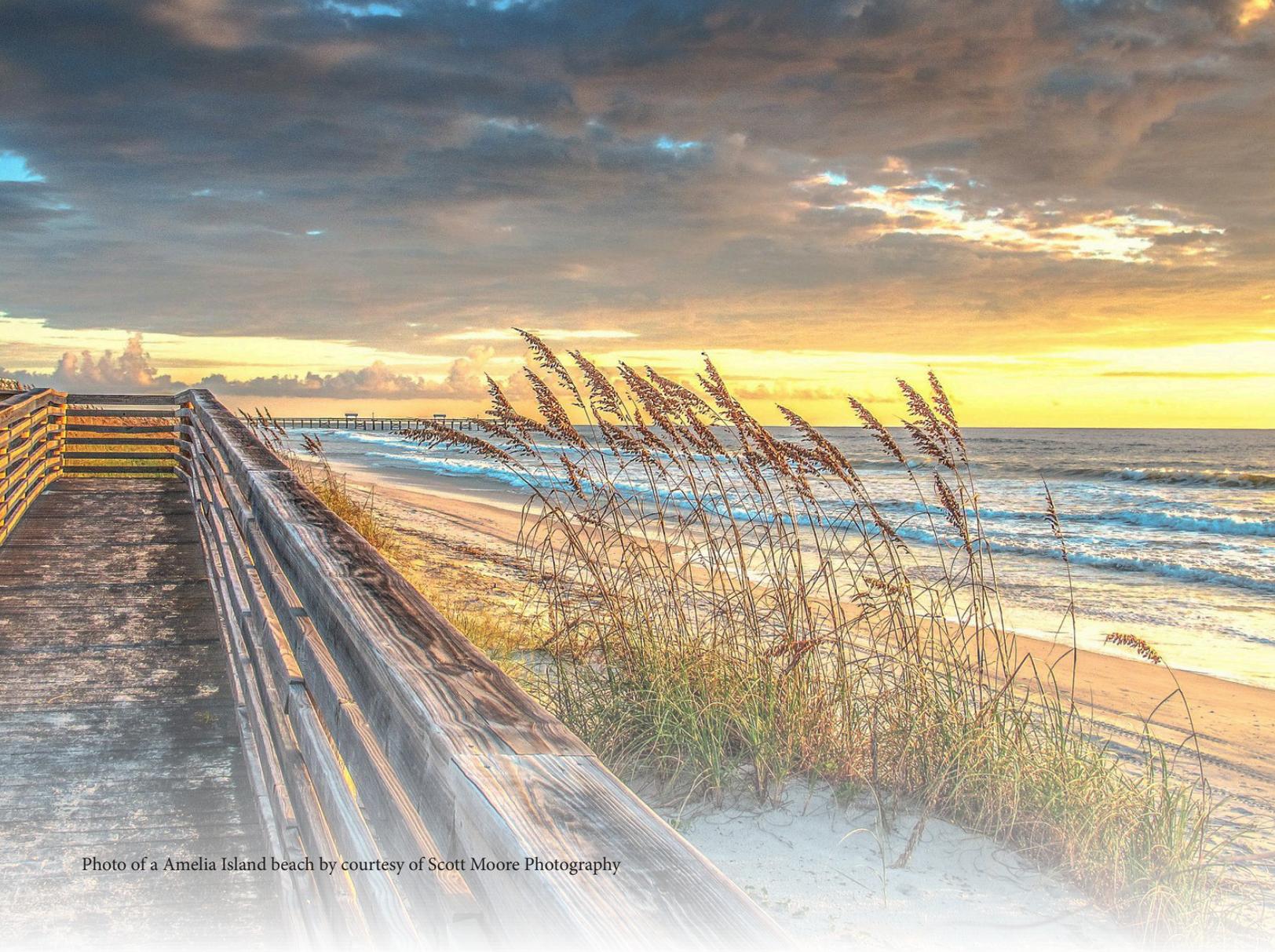


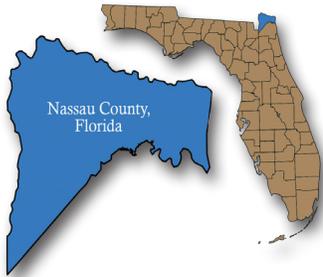
Photo of a Amelia Island beach by courtesy of Scott Moore Photography

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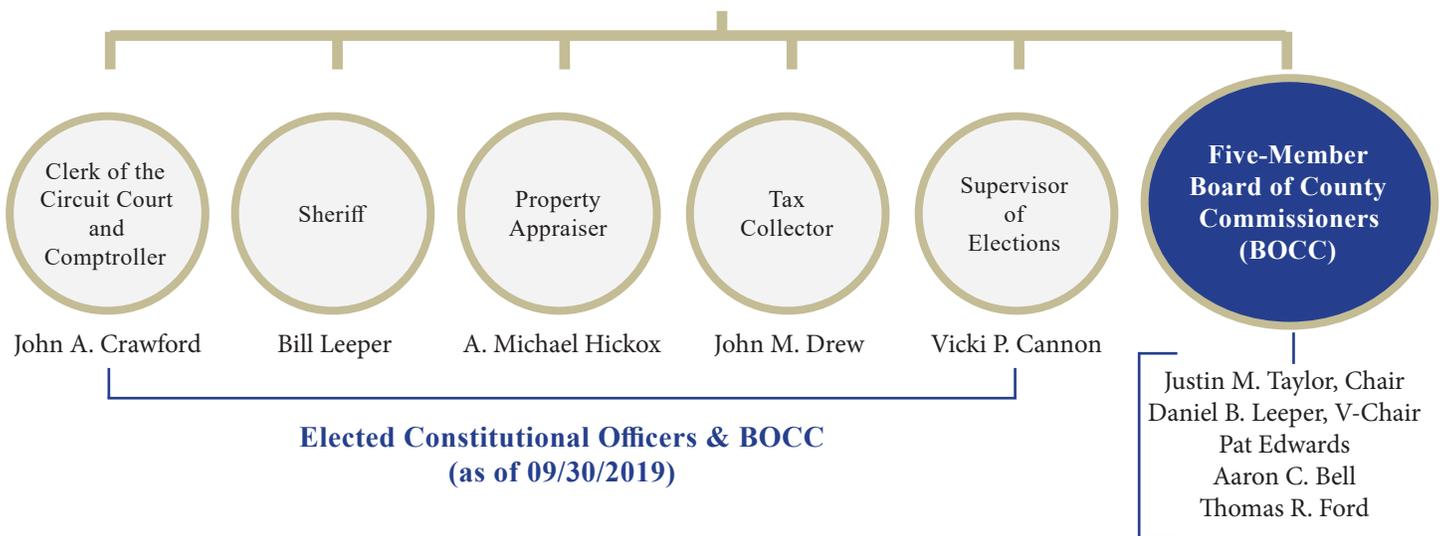


YOUR COUNTY GOVERNMENT

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 by 16.0% in the last ten years from 73,314 in 2010 to 85,070 in 2019.

UNEMPLOYMENT RATE

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



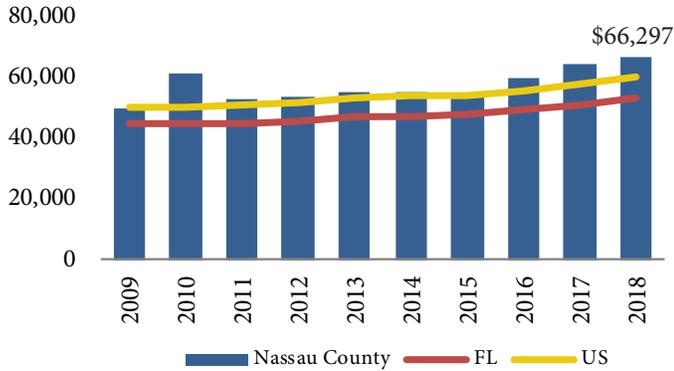
In September 2019, Nassau County's unemployment rate increased to 2.7%, compared to a US rate of 3.5% and a prior year County unemployment rate of 2.6%.



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Median Household Income

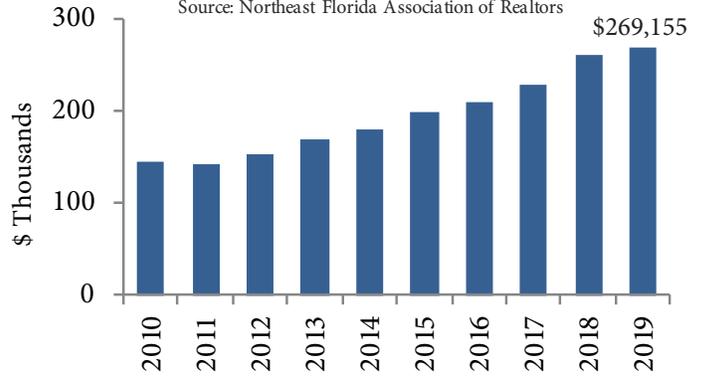
Source: US Census Bureau



Nassau County's median household income increased by 3.1% to \$66,297 in 2018, compared to \$53,267 for Florida and \$60,293 for the US.

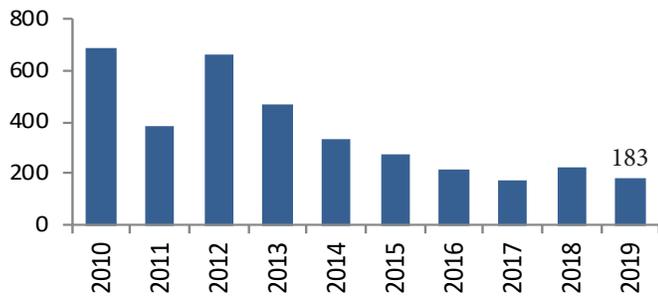
Median Home Sales Price

Source: Northeast Florida Association of Realtors



The median home sale price in Nassau County is up 86% since 2010 and up 3.4% in 2019 when compared to 2018.

Nassau County Foreclosures



TOP SIX NASSAU COUNTY EMPLOYERS IN 2019:

(AND % OF TOTAL COUNTY EMPLOYMENT)

1. Nassau County School District	4.3 %
2. Omni Amelia Island LLC	3.0 %
3. Nassau County Government	2.0 %
4. The Ritz-Carlton	1.8 %
5. WestRock (Rock-Tenn)	1.6 %
6. Federal Aviation Admin	1.4 %

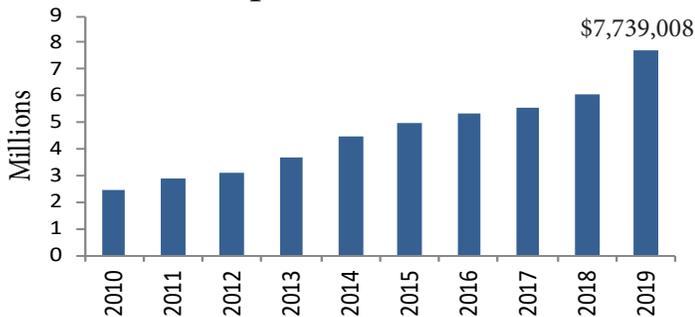
TOURISM INDUSTRY

Tourism-related business generated 37.4% of fiscal year 2019 sales tax revenue in Nassau County.

Tourists visiting Amelia Island in fiscal year 2019 resulted in taxable room sales of \$151 million and an average daily rental rate of \$240. Tourist Development Tax revenues totaled \$7,739,008 in fiscal year 2019 compared to \$6,028,424 in 2018.

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

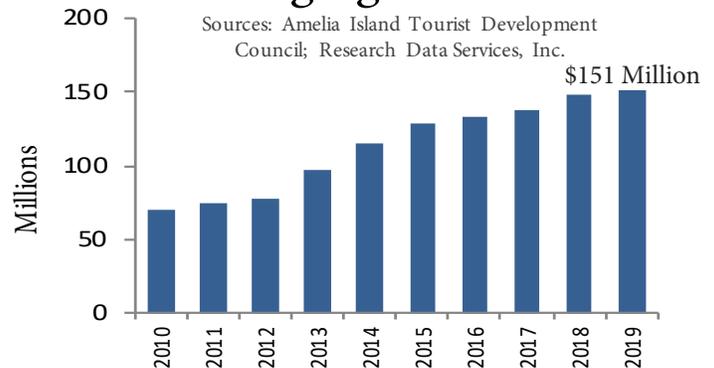
Amelia Island Tourist Development Tax Revenues



Amelia Island Tourist Development Tax revenues have increased by \$5.3 million (214%) since 2010 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.



Rental receipts from lodging in Nassau County continued their upward trend in 2019.



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MAJOR COUNTY ACCOMPLISHMENTS IN FISCAL YEAR 2019

Planning & Economic Opportunity

- The official opening of the Amelia River to Sea Trail (Simmons Trail) commenced with a ribbon cutting on September 23, 2019.
- Land Conservation Acquisition and Management Program (CLAM)
- East Nassau Community Planning Area (ENCPA) Sector Plan
- Timber to Tides SR200 / A1A Corridor Design Plan
- Three Rivers Development of Regional Impact (DRI)



Engineering Services

- Completed the resurfacing of the S. 14th Street SCRAP project.
- Completed the design, advertised the bid, and awarded the construction contract for the resurfacing and widening of Old Dixie Highway (CR115) from Bypass Road to Henry Smith Road in Callahan.
- Completed the design of improvements for the Crawford Road Reconstruction project from CR 121 to US 301.
- Coordinated environmental permitting for Crawford Road.
- Completed construction of the LAP certified Bailey & Simmons Road trail project.
- Coordinated the design of the LAP certified CR 108 roadway safety improvements project.

Facilities Maintenance and Parks & Recreation

- Completed HVAC replacement program
- Peters Point Park retaining wall stabilization
- Installed portable non-slip roll-up Mobi-Mats at Peters Point Park, Scotts Road and Burney Park
- Goffinsville boat ramp gangway X bracing
- LED lighting upgrade for Amelia Concourse, Yulee Sports Complex Tennis Court, James S. Page Gov. Complex and Robert M. Foster Justice Center
- 911 Call Center Floor Replacement
- Fire Rescue 20 Kitchen Remodel



Animal Services

- Achieved a 97% Live Release Rate, maintaining our shelters "No Kill" status.



Libraries

- Issued 3,439 new library cards
- Processed 2,117 passport applications.
- Provided 87 Adult Programs, 24 Young Adult Programs and 217 Children Programs



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THE COUNTY'S ANNUAL BUDGET

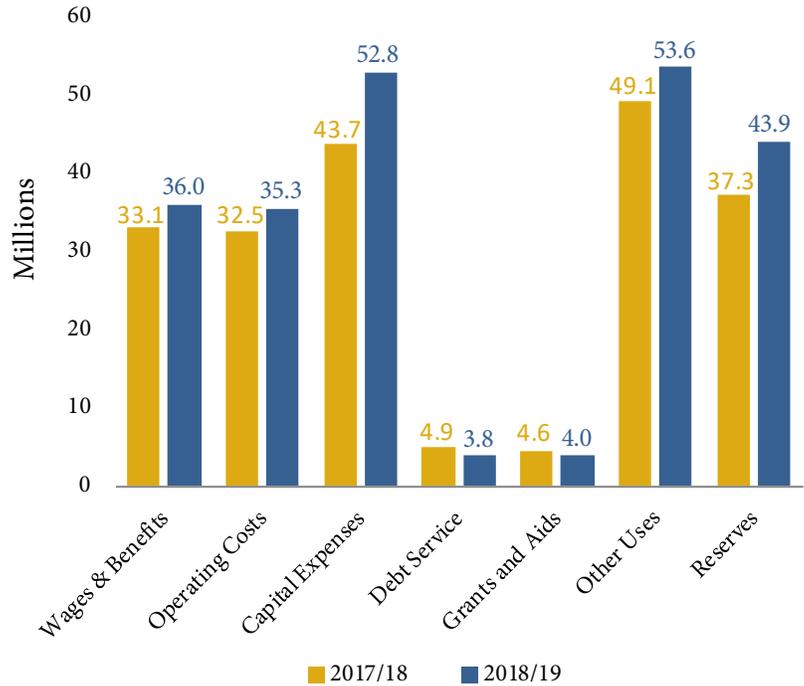
CASH LEFT OVER FROM PRIOR YEAR + REVENUES = EXPENDITURES + RESERVES



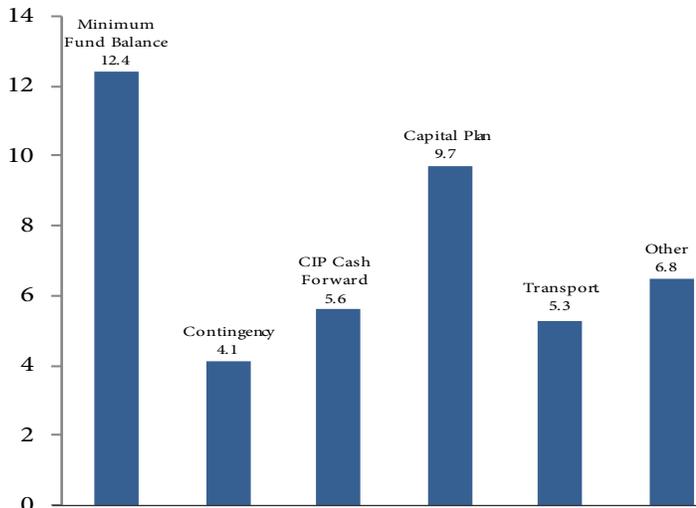
State law requires Nassau County and your elected Commissioners to adopt a balanced budget to operate the County for the upcoming fiscal year, which begins each October 1st. The annual budget must include all governmental funds as well as the enterprise fund (for the sewer & water business owned and 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 2018/2019 ADOPTED COUNTY BUDGET =
\$229,355,278
 (an 11.8% increase over the prior year)



RESERVES (MILLIONS)



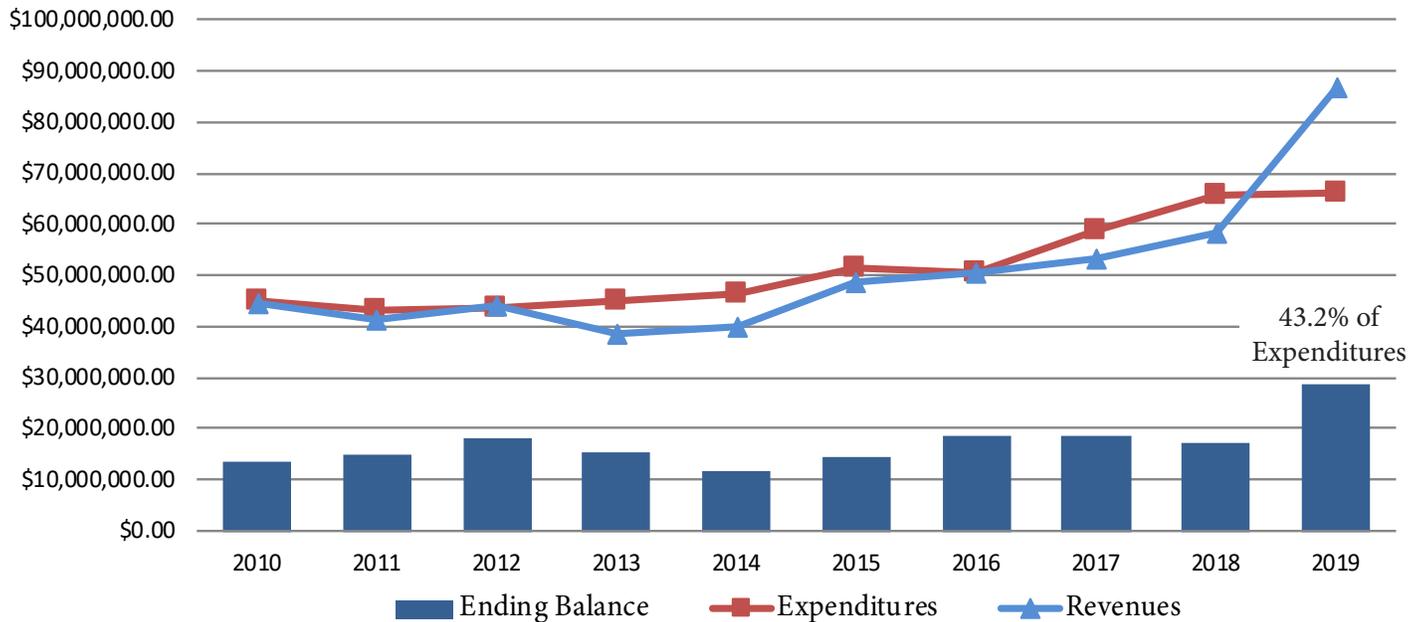
TWO METHODS OF ACCOUNTING:

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 2019 General Fund revenues increased by \$28.5 million (48.7%) including a \$11.1 million increase in property tax revenues resulting from an increase in the County-wide General Fund millage rate of .8608 mills along with the County’s higher taxable assessed value.

Other contributors to increased revenues included \$10.3 million in one-cent tax revenues, resulting from the closing of the one-cent fund in fiscal year 2018, as well as a \$5.4 million increase in state and federal grants.

Expenditures held steady, increasing by \$367,000 when compared to 2018. Public Safety expenditures related to Hurricane Irma decreased by \$3.9 million in fiscal year 2019; however, Public Safety expenditures for salaries and equipment increased by \$2.7 million during the same period.

After accounting for transfers and capital asset sales, the General Fund ended the fiscal year on 09/30/19 with a fund balance of \$28.5 million, which was an increase of \$11.2 million (65.0%) from the end of the prior fiscal year. The fund balance represented 43.2% of the fiscal year’s General Fund expenditures of \$66 million.

PROPERTY TAXES

- Property Taxes represented 64.5% of General Fund Revenues in fiscal year 2019.
- For fiscal year 2018/2019, the Board of County Commissioners increased the County-wide General Fund millage rate from 5.9768 mills to 6.8376 mills. The rate had been unchanged since a 1 mill increase in fiscal year 2014/2015.
- The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2019 were:

	<u>Taxable Assessed Value</u>
WestRock (Rock-Tenn)	\$ 161.6 million
Ameliatel (Ritz-Carlton)	\$ 119.5
Omni Amelia Island LLC	\$ 95.2
Florida Power & Light Company	\$ 69.2
Rayonier Performance Fibers	\$ 65.2



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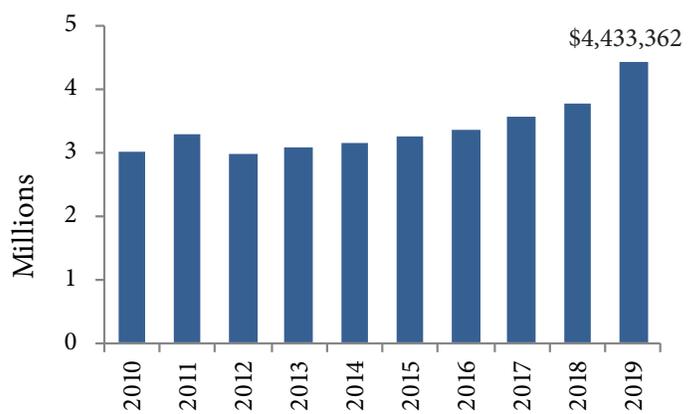
TAX REVENUE TRENDS

PROPERTY TAX REVENUES
(BY FISCAL YEAR)



County Property Tax Revenues were up \$16.1 million (27.4%) compared to the prior fiscal year due primarily to a 0.8608 increase in the County-wide General Fund millage rate, a 0.6399 increase in the Municipal Service Fund millage rate and a \$692,296,524 increase in the County's taxable assessed value.

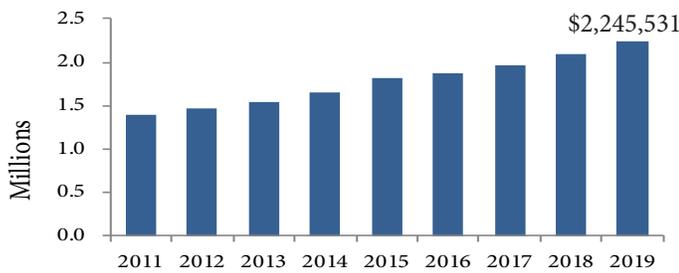
FUEL, UTILITY & OTHER TAX REVENUES
(BY FISCAL YEAR)



County Fuel, Utility Services and Other Tax Revenues increased \$667,630 (17.7%) in 2019 when compared to fiscal year 2018. 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)

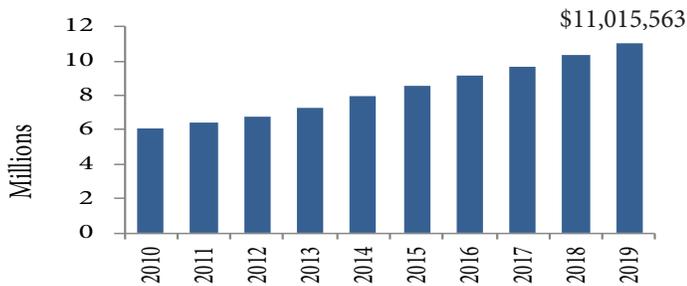


State Revenue Sharing increased by \$151,124 (7.2%) in 2019 when compared to the prior fiscal year.



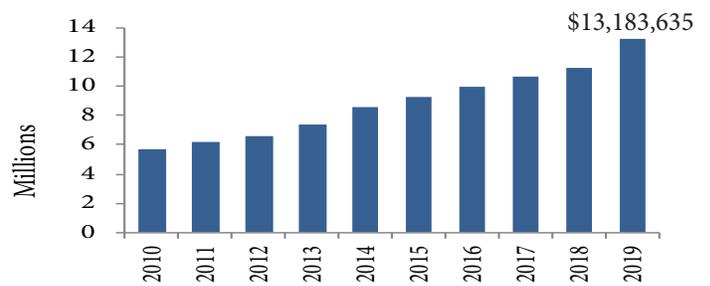
Historic Downtown Fernandina Beach, Florida.

ONE CENT SURTAX REVENUES
(BY FISCAL YEAR)



A strong local economy helped boost County Sales Tax Revenues by \$2,654,574 (12.3%) to \$24,199,198 when compared to the prior year, including a Tourist Development Tax Revenues increase of \$1,710,584 (28.4%) in fiscal year 2019. One Cent Surtax Revenues increased year-to-year by \$684,208 (6.6%).

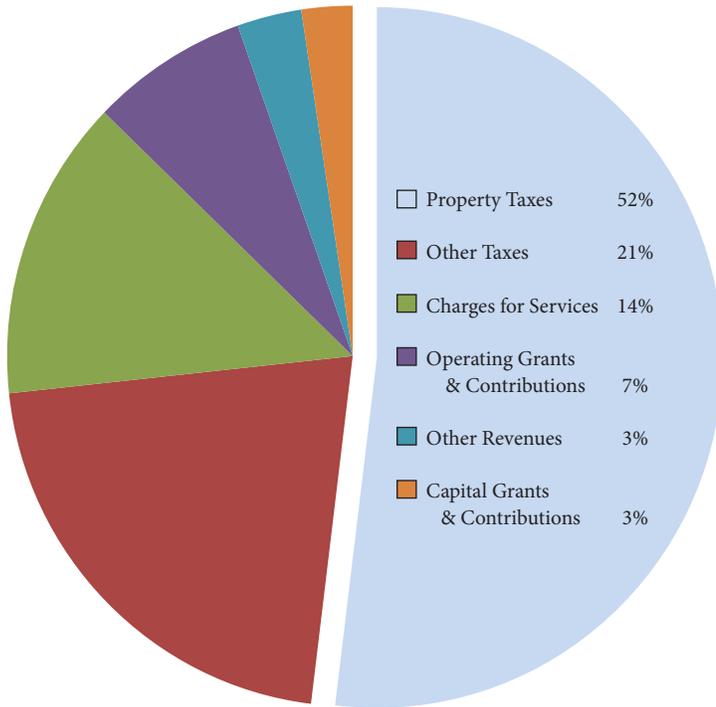
ALL OTHER SALES TAX REVENUES
(BY FISCAL YEAR)



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COUNTY REVENUES

COUNTY REVENUES FOR FISCAL YEAR 2019



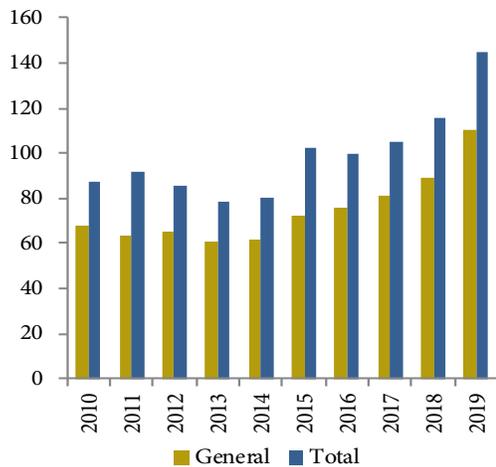
County Revenues were up \$28.6 million (24.6%) in fiscal year 2019 as compared to the prior year:

- Tax Revenues increased by \$19.6 million, with property tax revenues up \$16.1 million (due primarily to an increase in the millage rate), and all other tax revenues were up by about \$3.5 million reflecting a strong local economy.
- Grants & Contributions Revenues increased by \$4.7 million in fiscal year 2019 when compared to fiscal year 2018 including a \$4.5 million increase in Operating Grants & Contributions.
- Charges for Services Revenues increased by \$2.9 million year-to-year, including a \$2.3 million increase in mobility and impact fee revenue.
- Other Revenues increased by \$1.4 million compared to fiscal year 2018, including a \$1 million increase in investment earnings.

Property Taxes accounted for 52% of the County Revenues in fiscal year 2019 and represented an average cost per citizen of \$882.

THREE-YEAR COMPARISON

REVENUE TRENDS



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

Revenues	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	2019 Y-T-Y Increase/ (Decrease)
Charges for Services	17,091,767	17,233,346	20,133,119	2,899,773
Operating Grants & Contributions	4,787,834	6,158,450	10,646,408	4,487,958
Capital Grants & Contributions	1,522,465	3,444,900	3,646,279	201,379
Property Taxes	54,408,615	58,902,841	75,024,492	16,121,651
Other Taxes	23,780,856	27,404,763	30,878,091	3,473,328
Other Revenues	3,099,889	2,975,196	4,350,223	1,375,027
Total County Revenues	104,691,426	116,119,496	144,678,612	28,559,116



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COUNTY EXPENSES

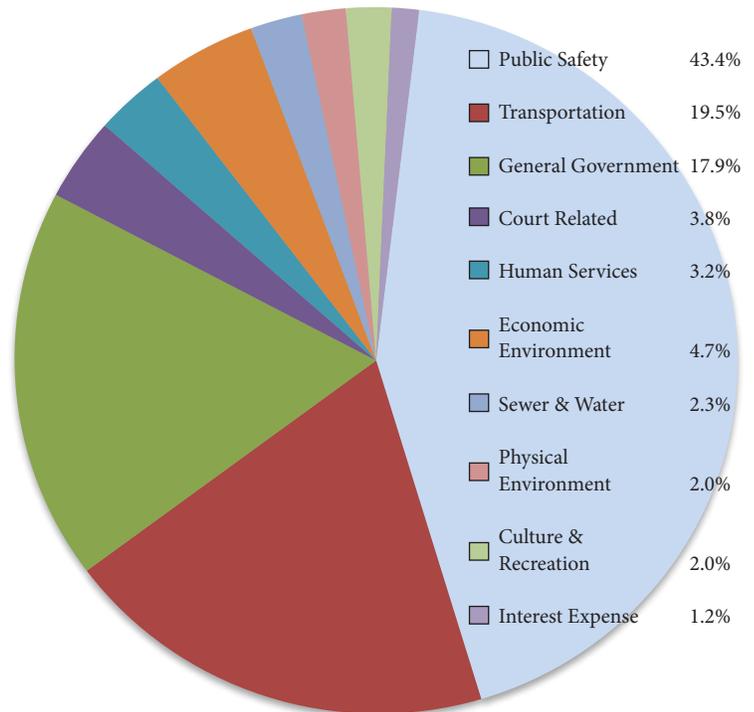
COUNTY EXPENSES FOR FISCAL YEAR 2019

Overall, County Expenses increased by \$9.7 million (7.9%) in fiscal year 2019 compared to the prior year.

The most significant increase was a \$5 million rise in Public Safety expenses. Additional employees and higher salaries in the Sheriff's Office, along with an increase in the contribution rate to the Florida Retirement System (FRS) resulted in a \$4.7 million increase in pension expense when compared to the prior year.

General Government expense increased \$2.4 million most significantly due to a \$1.0 million increase in FRS expense driven by the increased contribution rate.

Transportation expense rose \$1.1 million in fiscal year 2019 due in part to a \$500,000 road resurfacing project expense.



THREE-YEAR COMPARISON

Expense	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	2019 Y-T-Y Increase/ (Decrease)
General Government	17,891,429	21,332,859	23,780,681	2,447,822
Court Related	4,384,594	5,103,448	5,060,957	(42,491)
Public Safety	48,742,323	52,574,891	57,606,663	5,031,772
Physical Environment	4,272,679	2,821,298	2,611,372	(209,926)
Transportation	23,330,315	24,697,022	25,833,242	1,136,220
Economic Environment	5,548,946	5,697,549	6,262,211	564,662
Human Services	3,807,519	3,862,051	4,200,071	338,020
Culture/Recreation	2,390,220	2,443,680	2,693,579	249,899
Interest Expense on LT Debt	1,725,774	1,673,043	1,609,386	(63,657)
Sewer & Water	2,566,254	2,791,653	3,071,887	280,234
Total County Expenses	114,660,053	122,997,494	132,730,049	9,732,555



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NASSAU COUNTY CONDENSED STATEMENT OF ACTIVITIES

	Governmental 2019 Activities	Business-Type 2019 Activities	TOTAL 09/30/2019	TOTAL 09/30/2018
<u>REVENUES</u>				
Program Revenues	29,838,210	4,587,596	34,425,806	26,836,696
General Revenues & Transfers	110,275,811	(23,005)	110,252,806	89,282,800
Total Revenues	140,114,021	4,564,591	144,678,612	116,119,496
<u>EXPENSES</u>				
General Government	23,780,681	-	23,780,681	21,332,859
Court Related	5,060,957	-	5,060,957	5,103,448
Public Safety	57,606,663	-	57,606,663	52,574,891
Physical Environment	2,611,372	-	2,611,372	2,821,298
Transportation	25,833,242	-	25,833,242	24,697,022
Economic Environment	6,262,211	-	6,262,211	5,697,549
Human Services	4,200,071	-	4,200,071	3,862,051
Culture and Recreation	2,693,579	-	2,693,579	2,443,680
Interest on Long-term Debt	1,609,386	-	1,609,386	1,673,043
Water and Sewer	-	3,071,887	3,071,887	2,791,653
Total Expenses	129,658,162	3,071,887	132,730,049	122,997,494
Beginning Net Position	384,139,408	12,088,621	396,228,029	416,308,219
Prior Period Adjustments *	-	-	-	(13,202,192)
Ending Net Position	394,595,267	13,581,325	408,176,592	396,228,029
Change in Net Position	<u>10,455,859</u>	<u>1,492,704</u>	<u>11,948,563</u>	<u>(6,877,998)</u>

* The County's net position on 9/30/17 was restated to implement GASB 75, which reports Postemployment Benefits Other than Pensions. Prior period adjustments included \$(13,077,475) for governmental activities and \$(124,717) for business-type activities.

Nassau County's revenues exceeded its expenses in fiscal year 2019, resulting in a surplus of \$11.9 million, compared to a deficit of \$6.9 million in fiscal year 2018.

County revenues increased by \$28.6 million when compared to the prior year; Program Revenues increased \$7.6 million, including a \$4.5 million increase in Operating Grants & Contributions and a \$2.9 million increase in Charges for Services.

General Revenues increased by \$21.0 million in 2019 compared to the prior fiscal year, including a \$16.1 million increase in property tax revenue, a \$2.7 million increase in sales tax revenue, and a \$1.0 million increase in investment earnings.

The positive trend in all major categories of recurring revenue reflects the strengthening local economy as well as a .8608 mill increase in the Countywide millage rate and a .6399 mill increase to the Municipal Service Fund millage rate.

County expenses increased by \$9.7 million in fiscal year 2019 when compared to the prior year. Public Safety expenses increased by \$5.0 million and General Government expenses grew by \$2.4 million. Other Y-T-Y increases included \$1.1 million in Transportation expenses.

As discussed on page 5, the County also uses fund accounting to focus on its cash flows & short-term financial health. For fiscal year 2019, the County's governmental fund revenues exceeded expenditures by \$33.8 million.



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NASSAU COUNTY CONDENSED STATEMENT OF NET POSITION

	Governmental 2019 Activities	Business-Type 2019 Activities	TOTAL 09/30/2019	TOTAL 09/30/2018
ASSETS				
Cash & Investments	109,611,040	10,173,063	119,784,103	91,840,282
Receivables, net	9,318,419	342,684	9,661,103	7,864,163
Capital assets, net	410,051,861	13,679,100	423,730,961	435,335,098
Other assets	3,355,123	62,926	3,418,049	1,791,986
Total Assets	532,336,443	24,257,773	556,594,216	536,831,529
<u>Deferred Outflow of Resources</u>	<u>31,522,821</u>	<u>633,288</u>	<u>32,156,109</u>	<u>31,156,372</u>
LIABILITIES				
Payables & other short-term liabilities	10,469,889	476,276	10,946,165	11,960,582
Bonds, notes and other long-term liabilities	150,946,856	10,760,440	161,707,296	151,248,415
Total Liabilities	161,416,745	11,236,716	172,653,461	163,208,997
<u>Deferred Inflows of Resources</u>	<u>7,847,252</u>	<u>73,020</u>	<u>7,920,272</u>	<u>8,550,875</u>
NET POSITION	<u>394,595,267</u>	<u>13,581,325</u>	<u>408,176,592</u>	<u>396,228,029</u>

Nassau County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by \$408.2 million (net position) on 09/30/19. Asset values on 09/30/19 included a \$27.9 million increase in cash and investments when compared to 09/30/18; however, this increase was partially offset by an \$11.6 million reduction in capital assets (after depreciation expense of \$24 million). The result was a year-to-year increase in total assets of approximately \$19.7 million (3.7%).

The County had liabilities on 09/30/2019 of \$172.7 million. The \$10.5 million increase to long-term liabilities in fiscal year 2019 included a \$13 million increase in net pension liability, partially offset by a \$2.9 million reduction in bonds 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, 2019.

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

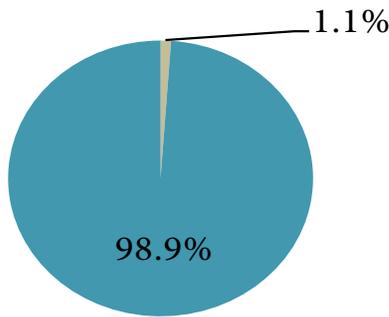
All Nassau County cash deposits and investments of surplus funds are made and maintained in accordance with local, state, and national laws.

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 **\$114,067,788** on 09/30/2019, up **\$26.4** million compared to 09/30/2018. A detailed report of income and investments is available at:

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

PROTECTION
(as of 09/30/19)

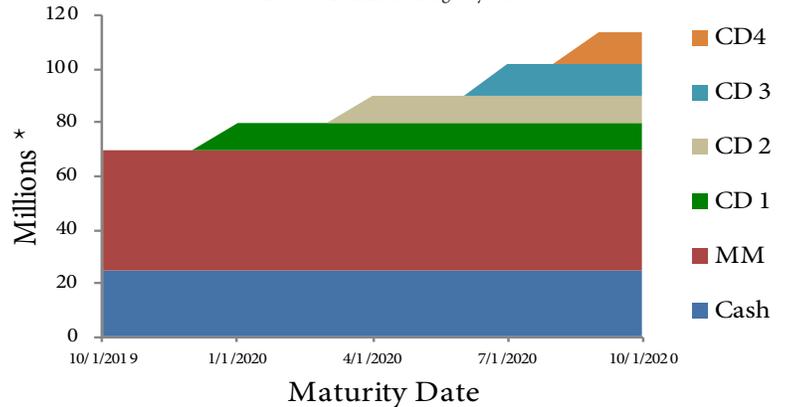


■ Fed/FDIC ■ FL-Collateralized

County funds are protected through a combination of FDIC insurance and participation in the State of FL Qualified Public Depository program.

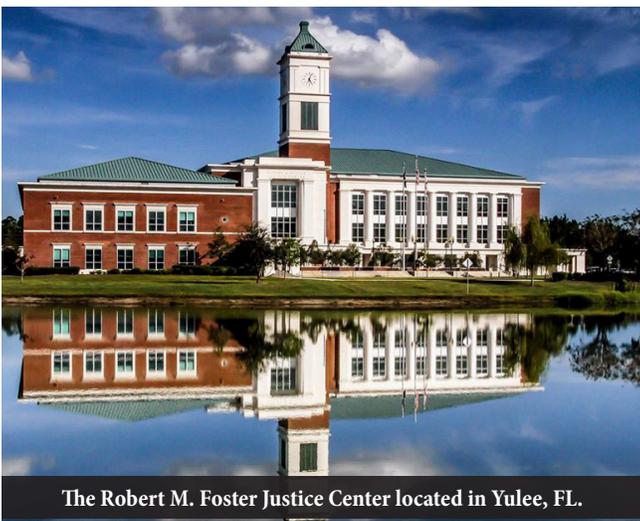
LIQUIDITY

* Excludes \$1 million in Agency funds.



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

CAPITAL ASSETS



The Robert M. Foster Justice Center located in Yulee, FL.

Balance on 09/30/19:

Land	\$78,091,791
Construction in Progress	3,662,010
Buildings and Improvements	74,226,235
Machinery & Equipment	75,443,412
Improvements other than Buildings	969,423
Leasehold Improvements	1,040,516
Infrastructure	635,360,636

Less: Accumulated Depreciation (445,063,062)

Net Capital Assets **\$ 423,730,961**



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

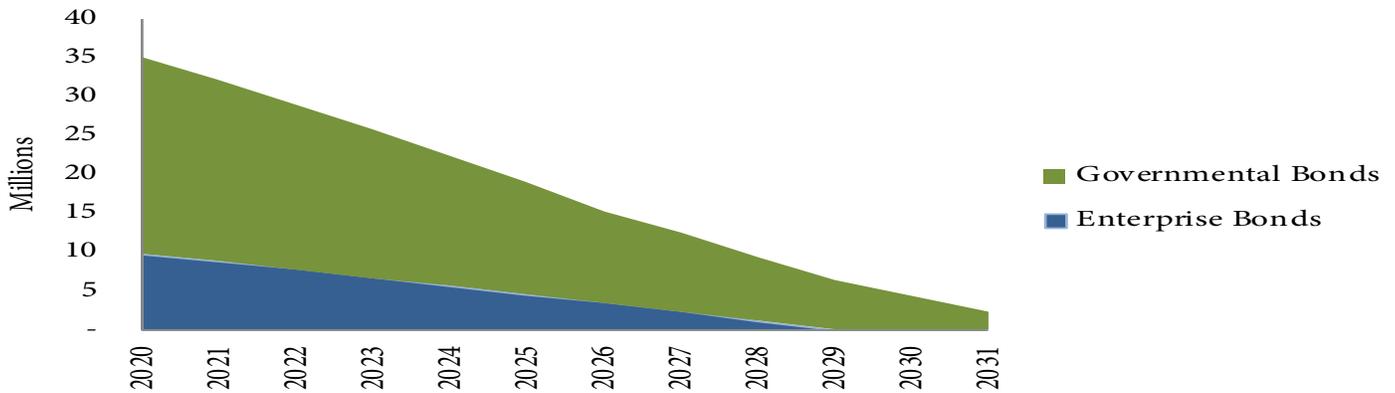
WHAT NASSAU COUNTY OWES

SUMMARY OF NASSAU COUNTY MUNICIPAL BOND OBLIGATIONS (AS OF 09/30/2019)

Description	Issue Amount	Principal Balance	Debt Service Payments	Maturity Date
GOVERNMENTAL BONDS				
Series 2007 Rev & Refunding Bonds	\$29,630,000	\$20,595,000	\$27,882,250	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	<u>4,800,553</u>	<u>5,670,000</u>	03/01/2025
Total Governmental Bonds :		\$25,395,553	\$33,552,250	
ENTERPRISE BOND				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	<u>\$9,775,000</u>	<u>\$10,750,616</u>	04/01/2028
Total County Municipal Bond Obligations:		\$35,170,553	\$44,302,866	

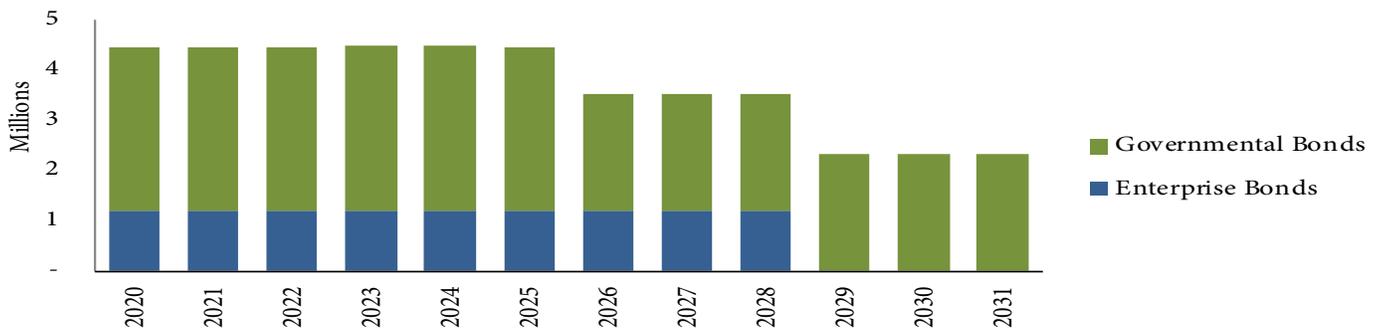
SCHEDULED REPAYMENT OF BONDS (AS OF 09/30/2019)

Scheduled Pay Down of \$35.2 Million of Outstanding Debt Principal



The County's Municipal Bond Debt Outstanding fell by \$2.9 million in fiscal year 2019, reducing the remaining total debt per resident to \$413 and governmental debt per resident to \$299.

Scheduled Payments by Fiscal Year of \$44.3 Million of Future Debt Service (assuming no new debt)



The County has maintained an S&P general obligation (GO) bond rating of AA (“very strong”) and a GO bond rating of AA- (“high quality”) from Fitch. Preserving high credit ratings allows the County access to favorable interest rates (if ever required) on new capital projects or for refinancing existing debt. Lower interest rates can significantly reduce overall costs.



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YOUR NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

(EFFECTIVE JANUARY, 2020)

DISTRICT ONE

FERNANDINA BEACH



Daniel B. Leeper, Chair

cell: (904) 430-3868

dleeper@nassaucountyfl.com

DISTRICT TWO

S. AMELIA ISLAND, O'NEIL
& NASSAUVILLE



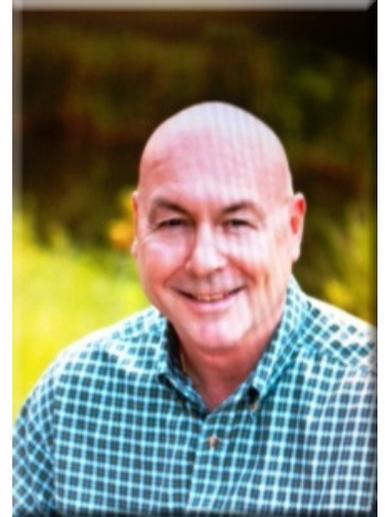
Aaron C. Bell

cell: (904) 451-4094

acbell@nassaucountyfl.com

DISTRICT THREE

YULEE, CHESTER, BLACKROCK



Pat Edwards, Vice-Chair

cell: (904) 335-0260

pedwards@nassaucountyfl.com

DISTRICT FOUR

HILLIARD, BRYCEVILLE, NASSAU
OAKS, BOULOGNE, KINGS FERRY



Thomas R. Ford

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



Justin Taylor

cell: (904) 625-5624

jtaylor@nassaucountyfl.com



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

NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

DEPARTMENT CONTACT LIST

<u>DEPARTMENT</u>	<u>PHONE</u>	<u>FAX</u>	<u>DEPARTMENT</u>	<u>PHONE</u>	<u>FAX</u>
<u>County Manager</u> Mike Mullin – County Manager • Cell 753-0285 Sabrina Robertson – Admin. Assistant Taco Pope – Assistant County Manager • Cell 753-1312 Amber Carter – Admin. Assistant	530-6010	321-5784	<u>Library</u> Dawn Bostwick - Director Janet Loveless – Assistant Director Claire Shepard - Assistant	530-6500	277-7366
<u>County Attorney</u> Mike Mullin– County Attorney • Cell 753-0285 Susan Gilbert – Assistant	530-6100	321-2658	<u>Nassau Amelia Utilities</u> Josh Stillwagon • 753-6129 Yvonne Thomas – Assistant	530-6450	277-7248
<u>Animal Control</u> Tim Maguire– Director • Cell 528-1784 Penny Burnsed - Assistant	530-6150	225-3894	<u>Office of Mgmt & Budget</u> Megan Diehl – Director • 335-1540 Megan Sawyer – Assistant	530-6010	321-5917
<u>Building Department</u> Keith Ellis – Building Officer • Cell 625-0850 Rhonda Sikes -- Assistant	530-6250	321-5763	<u>Rescue & NAU Billing</u> Margie Drawdy	530-6030	491-7372
<u>County Extension</u> Becky Jordi - Director • Cell 557-8160 Amy Bell – Assistant	530-6350	879-2097	<u>Grants/SHIP/Hardest Hit</u> Carol Gilchrist	530-6020	321-5917
<u>Engineering Services</u> Robert Companion – County Engineer • Cell 468-0005 Shelley Caldwell -- Assistant	530-6225	491-3611	<u>Contracts Management</u> Grayson Hagins	530-6040	321-5917
<u>Fire Rescue</u> Brady Ridgon – Fire Chief • Cell 753-1627 Greg Roland – Assistant Fire Chief • Cell 624-0528 Constance Holmes -- Assistant	530-6600	321-5748	<u>Planning & Econ Opportunity</u> Adrienne Burke –Director • Cell 468-0076 Laurie Goltry – Assistant	530-6300	491-3611
<u>Human Resources</u> Ashley Metz - Director • Cell 753-1394 Tina Keiter – Assistant	530-6075	321-5797	<u>Code Enforcement</u> Janet Wylie -- Assistant	530-6200	491-2027
<u>Risk Mgmt.</u>	530-6075	321-5797	<u>Public Works</u> Public Works Director – Doug Podiak • Cell 583-4635		
			<u>Facil Main/Parks & Rec</u> Suzie Fontes – Assistant/Office Mgr.	530-6120	879-3751
			<u>Road Dept.</u> Cameron Hansen -- Director o Cell 576-1432 Jennifer Kirkland – Assistant George Aviles – Office Mgr	530-6175	845-3613
			<u>Solid Waste</u> Becky Diden – Assistant	530-6700	879-6323
			<u>Technical Services</u> Norm Kennedy – Director • Cell 583-5653	530-6050	no fax



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 Commissioner's 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 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.

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.

Vicki P. Cannon

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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Our every effort shall be dedicated to
protecting and preserving the Public Trust.”*

Robert M. Foster Justice Center

76347 Veteran's 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