



Nassau County, Florida



Prepared by:

John A. Crawford
Clerk & Comptroller

Popular Annual Financial Report

For the Fiscal Year ended 09/30/2017

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 09/30/2017. The information contained in this report is derived from broader and more detailed data contained in the 2017 Comprehensive Annual Financial Report (CAFR), which includes financial statements audited by Carr, Riggs & Ingram, LLC.

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 eleven consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last six 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 ,

Clerk & Comptroller



Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to
**Nassau County
Florida**

For its Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morrell
Executive Director/CEO

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



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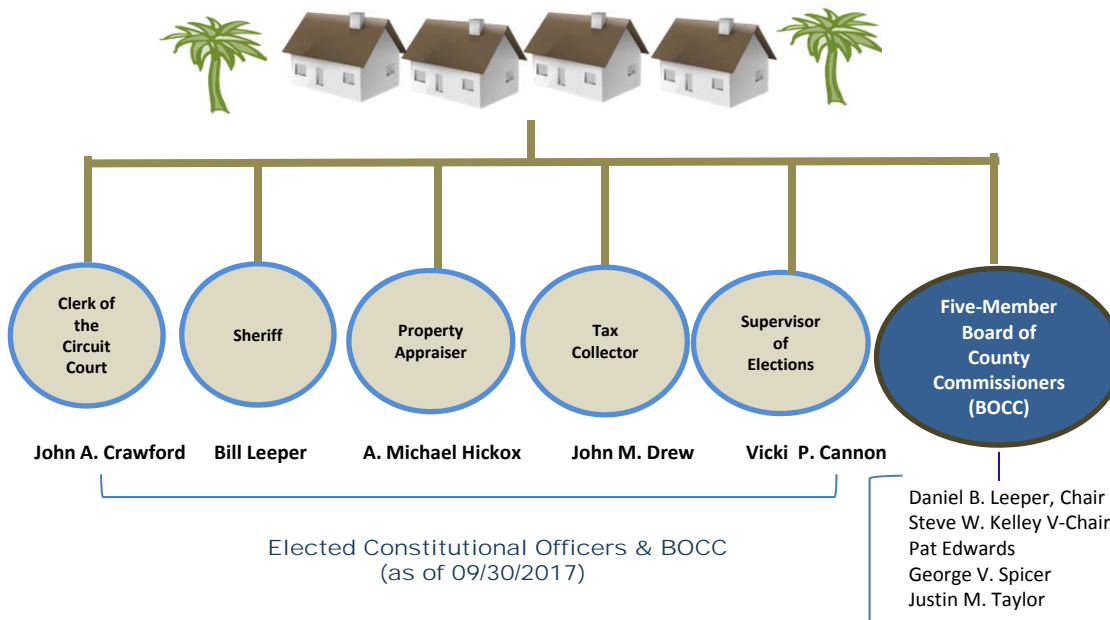


Your County Government



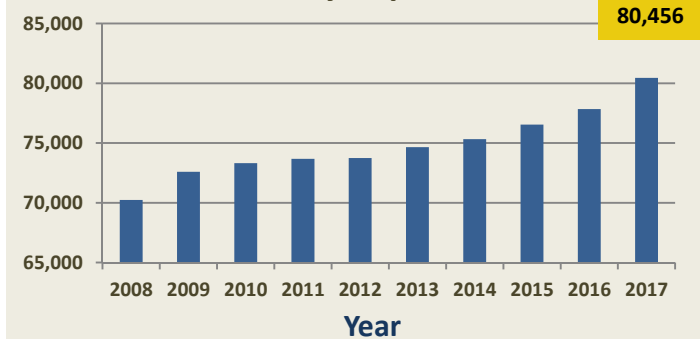
Nassau County operates under the Constitution and Laws of the State of Florida. The governing board consists of five citizen-elected County Commissioners (the BOCC) each representing a different district within the County and elected to staggered four-year terms.

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.



County

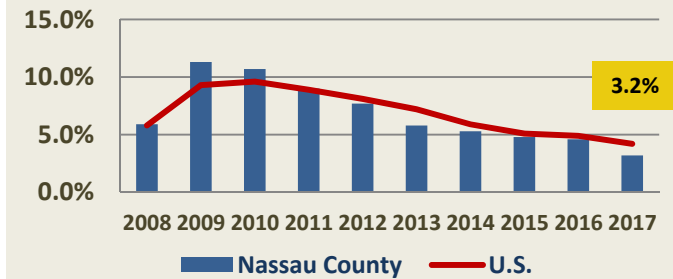
Nassau County Population



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

Nassau County's population has increased 14.5% in the last ten years from 70,241 in 2008 to 80,456 in 2017.

Nassau County Unemployment Rate



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

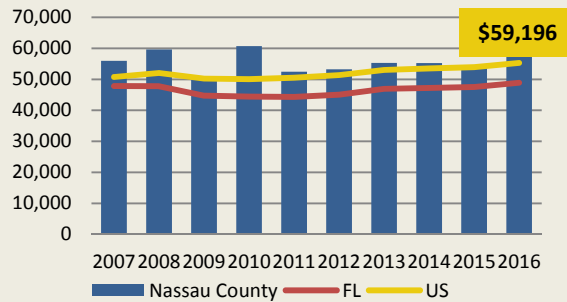
In September 2017 Nassau County's unemployment rate improved to 3.2%, compared to a US rate of 4.2%, and a prior year County unemployment rate of 4.6%.

Top SIX Nassau County Employers in 2017 (and % of Total County Employment):					
1.	Nassau County School District	4.3%	4.	The Ritz-Carlton	1.7%
2.	Omni Amelia Island LLC	3.2	5.	Federal Aviation Admin	1.5
3.	Nassau County Government	1.8	6.	WestRock (Rock-Tenn)	1.2

Statistics

Tourism Industry

Median Household Income



Source: US Census Bureau – American Community Survey

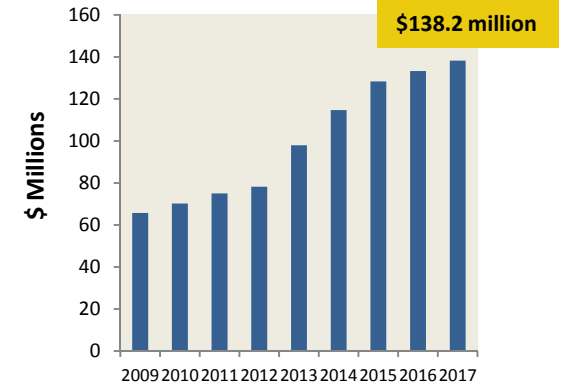
Nassau County's median household income increased by 9.4% to \$59,196 in 2016, compared to \$48,900 for Florida and \$55,322 for the US.

Tourism is the largest employer in Nassau County, directly responsible for 36.2% of all jobs in 2017.

In 2017, approximately 1.4 million people visited Amelia Island, contributing to total rental receipts of \$138.2 million and generating \$626.5 million in direct spending in Nassau County.

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

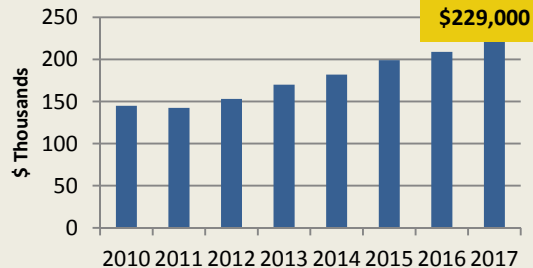
Lodging Revenues



Sources: Amelia Island Tourist Development Council; Downs & St. Germain Research

Rental receipts from lodging in Nassau County continued their upward trend in 2017.

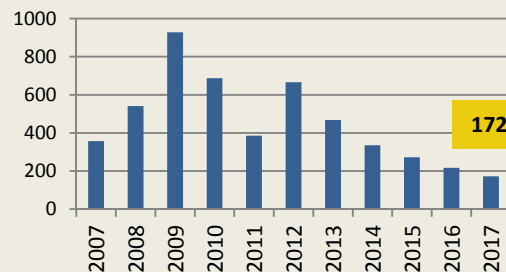
Nassau County Median Home Sales Price



Source: Northeast Florida Association of Realtors

The housing market continued to strengthen in 2017 with the median home sale price up 57.9% since 2010 and up 9.4% when compared to 2016. Foreclosures in Nassau County declined to an eleven-year low of 172 in 2017, having peaked in 2009 at 928.

Nassau County Foreclosures



The 22nd annual Amelia Island Concours d'Elegance was held on March 10-12, 2017.

Major County Accomplishments in Fiscal Year 2017:

Libraries

Issued 2,608 library cards and processed 1,932 passport applications.



Extension Office

Provided educational programs to 25,244 participants on a variety of subjects utilizing volunteers to save the County over \$167,000.



Facilities Maintenance/Parks & Recreation

- Completed construction oversight of new Sheriff's Administration Building.
- Completed improvements at Callahan Ball Park, Hilliard Park football field, Yulee Sports Complex, and Goffinsville Park.
- Installed new roofs at Fire Rescue headquarters and James Page Government Complex.
- Removed four derelict vessels from County waterways.
- Replaced Melton Nelson dock.



Fire Rescue

Completed 4,642 patient transports and responded to 10,165 calls for service.



Animal Control

Increased live release rate to 95% and launched a new email system for pet adopters.



Public Works

Road & Bridge

- Completed millings projects on Yanie Road, Mt. Olive Road, and Henderson Road.
- Completed drainage projects on Robin Road, Old Pineridge Road, and in Swallowfork Subdivision.
- Issued 21,000 sand bags to residents in preparation for Hurricane Irma.

Engineering Services

- Completed resurfacing of Middle/Griffin Road from Colby Drive to CR 108.
- Installed new School Zone Flasher on CR 108.
- Secured design services contract for the Pages Dairy/Chester Road intersection improvements project.



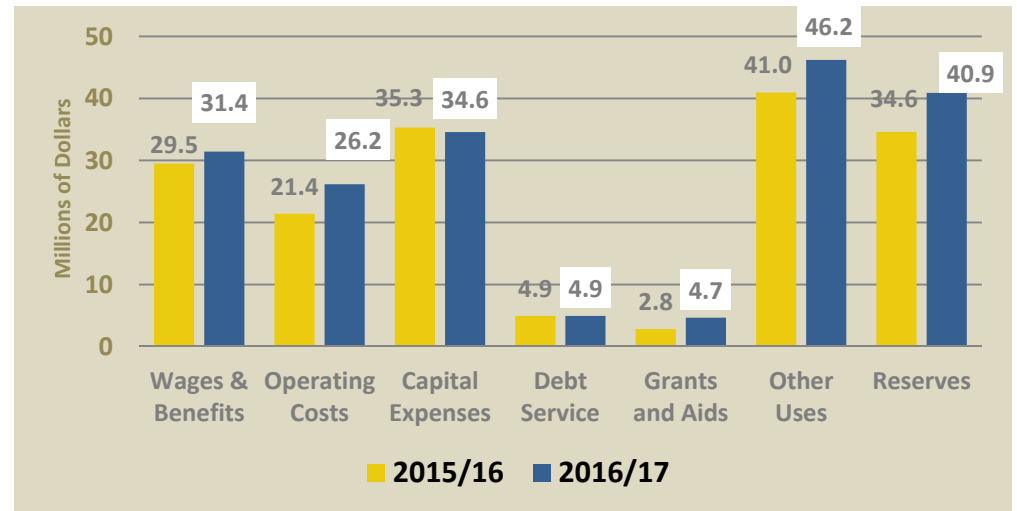
The County's Annual Budget

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

BOCC 2016/2017 Adopted County Budget = \$188,867,047
(an 11.4% increase 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 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.

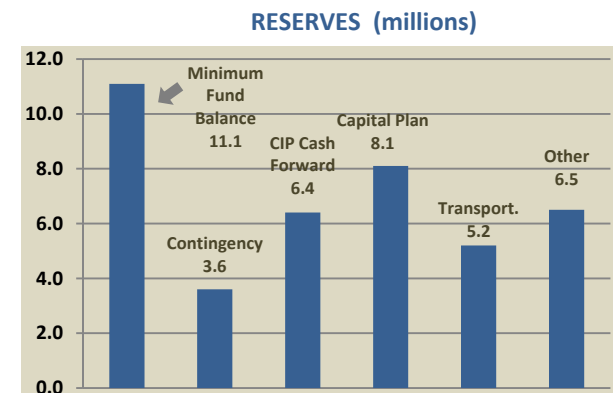
With the exceptions of the Property Appraiser and the Tax Collector, whose budgets are approved by the Florida Department of Revenue, and the Clerk, whose court-related budget is approved at the state level, the budgets of all Constitutional Officers must be approved by the BOCC.



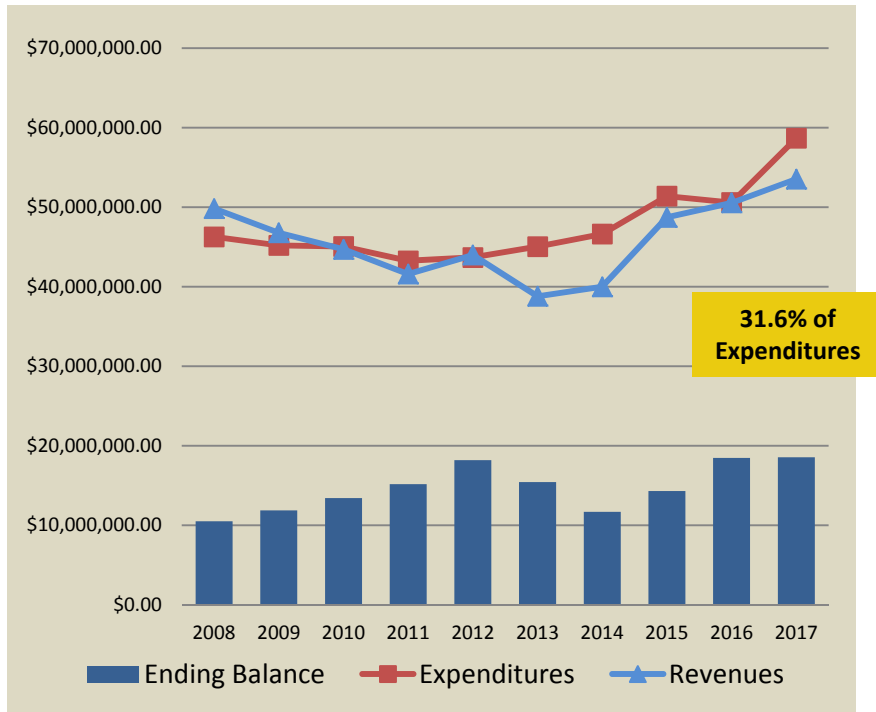
The adopted County budget for fiscal year 2016/2017 included a \$6.3 million increase in County Reserves to \$40.9 million when compared to the prior fiscal year.

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 2017 fiscal year with a General Fund balance of **\$18.5** million which represented approximately **31.6%** of the fiscal year's General Fund expenditures of **\$58.7** million.

The fiscal year 2017 General Fund expenditures increased by **\$8.1** million (16.0%) when compared to 2016, including a **\$3.9** million increase in Public Safety expenditures. General Fund revenues increased by **\$3.0** million (5.9%). After accounting for transfers and capital asset sales, the General Fund ended the fiscal year on 09/30/17 with a fund balance of **\$18.5** million; which was relatively unchanged (up \$88,523) from the end of the prior fiscal year.

Property Taxes represented **77.7%** of General Fund Revenues in fiscal year 2017.

The Board of County Commissioners maintained a County-wide millage rate of **6.567** for fiscal year 2016/2017, unchanged since a 1 mill increase in fiscal year 2014/2015.

The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2017 were:

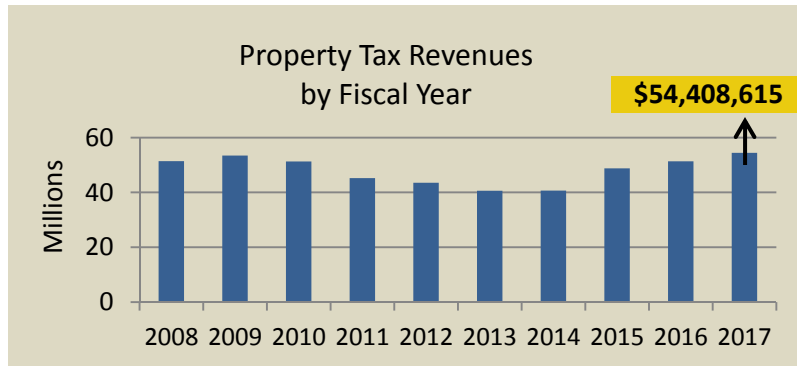
Property Taxes

Taxable Assessed Value

Ameliatel (Ritz-Carlton)	\$ 111.9 million
WestRock (Rock-Tenn)	106.7
Omni Amelia Island LLC	93.9
Rayonier Performance Fibers	64.9
Florida Power & Light Company	47.7

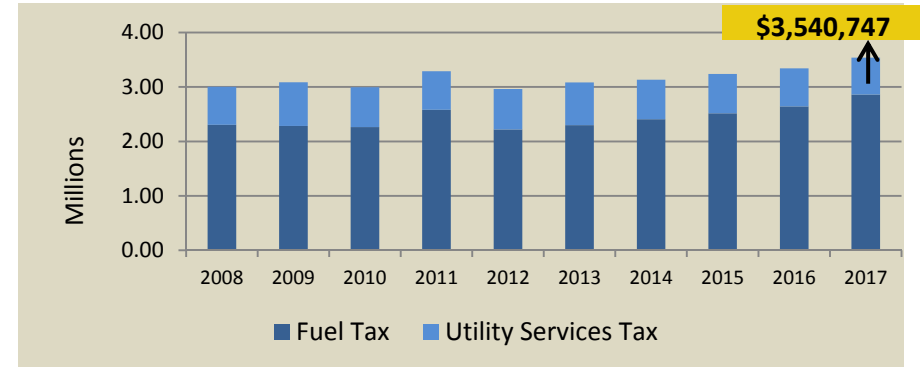
Tax Revenue Trends

Property Tax Revenues



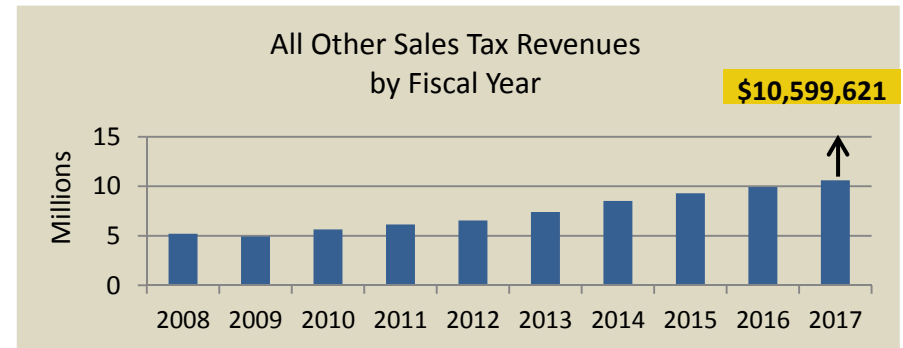
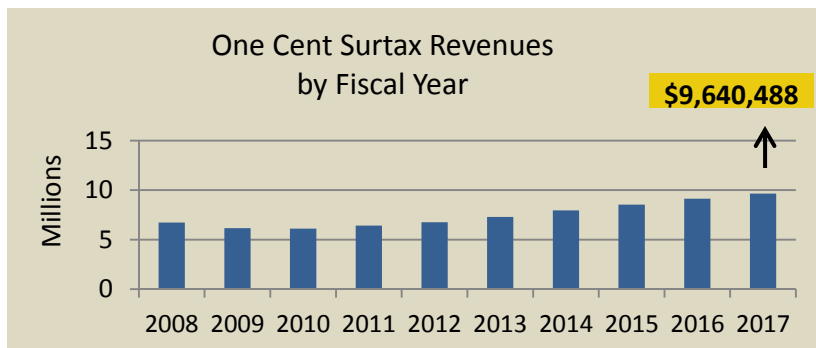
County Property Tax Revenues were up \$3.1 million (6.0%) compared to the prior fiscal year due primarily to a \$363,021,116 increase in the County's taxable assessed value.

Fuel & Utility Tax Revenues



County Fuel and Utility Services Tax Revenues increased \$199,052 (6.0%) compared to the prior fiscal year due to increases in fuel tax revenue and utility services tax revenue.

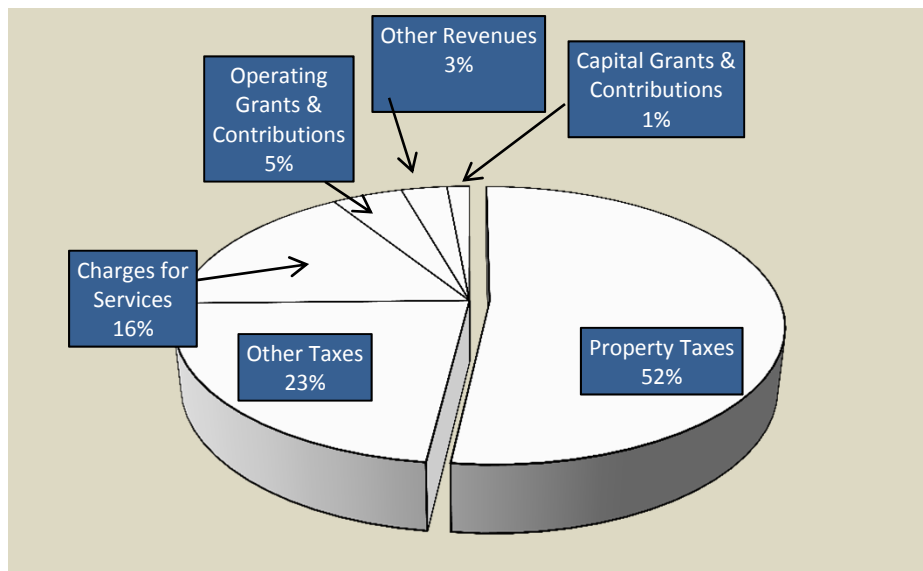
Sales Tax Revenues



A strong tourism business helped boost County Sales Tax Revenues by \$1,189,311 (6.2%) to \$20,240,109 when compared to the prior year, including a \$513,231 (5.6%) year-to-year increase in One Cent Surtax Revenues.

County Revenues

County Revenues for Fiscal Year 2017



*Property Taxes accounted for **52%** of the County Revenues in fiscal year 2017 and represented an average cost per citizen of **\$676**.*

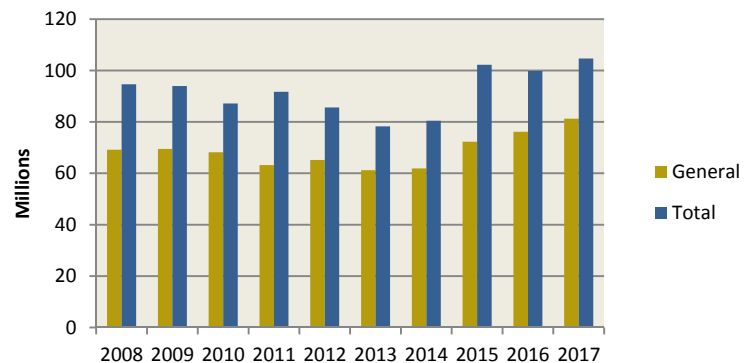
County Revenues were up **\$4.9** million (4.9%) in fiscal year 2017 as compared to the prior year:

- **Tax Revenues** increased by **\$4.5** million, with property tax revenues up **\$3.1** million (due to an increase in the taxable assessed value), and all other tax revenues were up by about **\$1.4** million.
- **Grants & Contributions Revenues** decreased by **\$2.0** million in fiscal year 2017 when compared to fiscal year 2016. Most of this decrease was due to a **\$1.5** million reduction in Operating Grants & Contributions.
- **Charges for Services Revenues** increased by **\$1.8** million year-to-year.
- **Other Revenues** increased by **\$0.6** million compared to fiscal year 2016.

Three-Year Comparison

Revenues	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	2017 Y-T-Y Increase/ (Decrease)
Charges for Services	14,201,445	15,340,812	17,091,767	1,750,955
Operating Grants & Contributions	6,024,663	6,323,058	4,787,834	(1,535,224)
Capital Grants & Contributions	9,705,414	1,956,986	1,522,465	(434,521)
Property Taxes	48,753,957	51,329,572	54,408,615	3,079,043
Other Taxes	21,064,742	22,392,493	23,780,856	1,388,363
Other Revenues	2,494,504	2,450,822	3,099,889	649,067
Total County Revenues	102,244,725	99,793,743	104,691,426	4,897,683

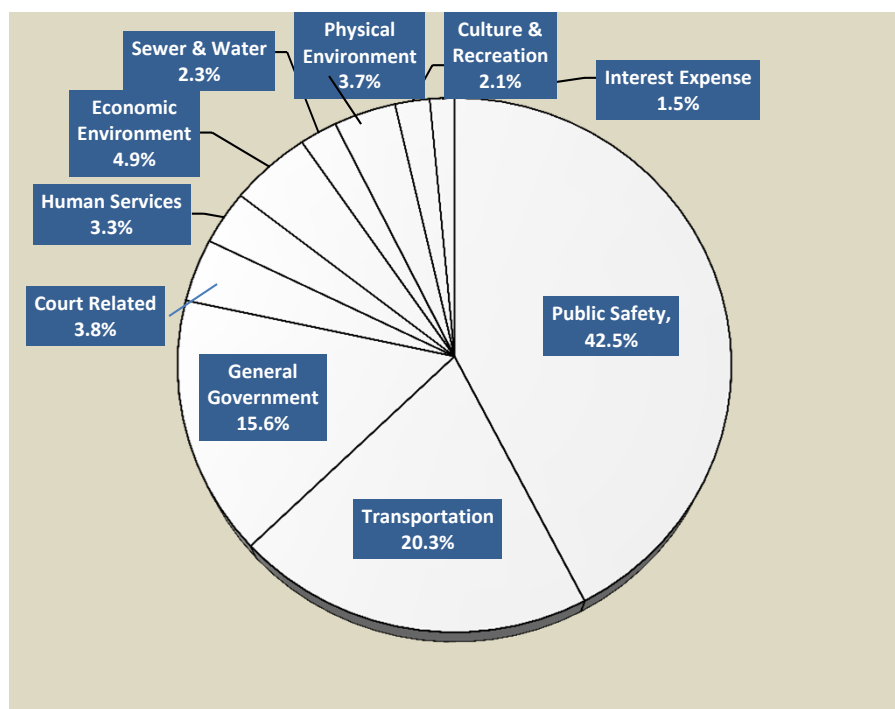
Revenue Trends



General Revenues include taxes collected and investment/miscellaneous income.

County Expenses

County Expenses for Fiscal Year 2017



Three-Year Comparison

Expense	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	2017 Y-T-Y Increase/ (Decrease)
General Government	16,009,956	17,951,103	17,891,429	(59,674)
Court Related	4,378,067	4,433,298	4,384,594	(48,704)
Public Safety	34,550,368	38,913,174	48,742,323	9,829,149
Physical Environment	5,930,183	1,371,524	4,272,679	2,901,155
Transportation	21,162,038	22,554,872	23,330,315	775,443
Economic Environment	4,785,737	4,533,154	5,548,946	1,015,792
Human Services	3,620,876	3,730,586	3,807,519	76,933
Culture/Recreation	2,141,849	2,048,029	2,390,220	342,191
Interest Expense on LT Debt	1,793,275	1,770,160	1,725,774	(44,386)
Sewer & Water	2,350,065	2,432,946	2,566,254	133,308
Solid Waste *	552,637	602,265	0	(602,265)
Total County Expenses	97,275,051	100,341,111	114,660,053	14,318,942

* Activity in the solid waste fund was moved to the General Fund effective 10/01/2016.

Overall, **County Expenses** increased by **\$14.3** million (14.3%) in fiscal year 2017 compared to the prior year.

The most significant increases were a **\$9.8** million rise in Public Safety expenses, followed by a **\$2.9** million increase in Physical Environment expenses, a **\$1.0** million increase in Economic Environment expenses and a **\$0.8** million increase in Transportation expenses. Solid Waste expenses were moved to the General Fund effective 10/01/2016.

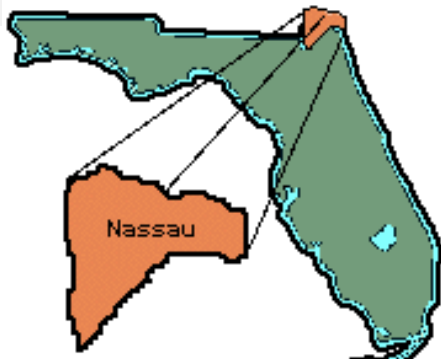


Nassau County expenses exceeded its revenues in fiscal year 2017, resulting in a deficit of \$10.0 million, compared to a deficit of \$0.5 million in fiscal year 2016.

County revenues increased by \$4.9 million when compared to the prior year; however this included the offset of a \$2.0 million decrease in non-recurring periodic revenues from grants & contributions. Recurring revenues, including property taxes, other taxes, and charges for services, were up a total of \$6.2 million when compared to the prior fiscal year. The positive trend in all major categories of recurring revenues reflects the strengthening local economy.

County expenses increased by \$14.3 million in fiscal year 2017 when compared to the prior year. The majority of the increase, \$11 million, is due to changes in the annual net pension liability calculation and reflects expenses not requiring the use of current financial resources. Actual County pension contributions increased approximately \$0.5 million in fiscal year 2017.

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 2017, the County's governmental fund revenues exceeded expenditures by \$5.0 million.



Nassau County Condensed Statement of Activities:

	Governmental 2017 Activities	Business-Type 2017 Activities	TOTAL 09/30/2017	TOTAL 09/30/2016
REVENUES				
Program Revenues	19,277,285	4,124,781	23,402,066	23,620,856
General Revenues	<u>70,428,972</u>	<u>10,860,388</u>	<u>81,289,360</u>	<u>76,172,887</u>
Total Revenues	<u>89,706,257</u>	<u>14,985,169</u>	<u>104,691,426</u>	<u>99,793,743</u>
EXPENSES				
General Government	17,891,429	-	17,891,429	17,951,103
Court Related	4,384,594	-	4,384,594	4,433,298
Public Safety	48,742,323	-	48,742,323	38,913,174
Physical Environment	4,272,679	-	4,272,679	1,371,524
Transportation	23,330,315	-	23,330,315	22,554,872
Economic Environment	5,548,946	-	5,548,946	4,533,154
Human Services	3,807,519	-	3,807,519	3,730,586
Culture and Recreation	2,390,220	-	2,390,220	2,048,029
Interest on Long-term Debt	1,725,774	-	1,725,774	1,770,160
Solid Waste	-	-	-	602,265
Water and Sewer	-	<u>2,566,254</u>	<u>2,566,254</u>	<u>2,432,946</u>
Total Expenses	<u>112,093,799</u>	<u>2,566,254</u>	<u>114,660,053</u>	<u>100,341,111</u>
Beginning Net Position	428,066,086	(1,789,240)	426,276,846	426,824,214
Ending Net Position	405,678,544	10,629,675	416,308,219	426,276,846
Change in Net Position	<u>(22,387,542)</u>	<u>12,418,915</u>	<u>(9,968,627)</u>	<u>(547,368)</u>

Nassau County Condensed Statement of Net Position:

	Governmental 2017 Activities	Business-Type 2017 Activities	TOTAL 09/30/2017	TOTAL 09/30/2016
ASSETS				
Cash & Investments	77,028,313	7,516,332	84,544,645	81,188,433
Receivables, net	5,831,851	484,947	6,316,798	6,408,773
Capital assets, net	434,292,674	13,891,928	448,184,602	461,360,730
Other assets	803,376	879,832	1,683,208	440,447
Total Assets	517,956,214	22,773,039	540,729,253	549,398,383
Deferred Outflow of Resources	30,576,170	716,918	31,293,088	23,729,035
LIABILITIES				
Payables & other short- term liabilities	9,682,594	406,025	10,088,619	10,034,877
Bonds, notes and other long-term liabilities	129,171,825	12,425,809	141,597,634	134,686,800
Total Liabilities	138,854,419	12,831,834	151,686,253	144,721,677
Deferred Inflows of Resources	3,999,421	28,448	4,027,869	2,128,895
NET POSITION	405,678,544	10,629,675	416,308,219	426,276,846

The County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by \$416.3 million (net position) on 09/30/17. Asset values on 09/30/17 included a \$3.4 million increase in cash and investments when compared to 09/30/16; however, this increase was more than offset by a \$13.2 million reduction in capital and other assets (after depreciation expense of \$21 million). The result was a year-to-year decrease in total assets of approximately \$8.7 million (1.6%).

The County's liabilities grew by \$7.0 million in fiscal year 2017. A \$4.5 million reduction in long-term debt obligations was more than offset by a \$10.8 million increase in the County's net pension liability for the period ended 09/30/17. The increase in pension liability is primarily due to the annual adjustment in projected investment performance of the Florida State Retirement System for their year ended 06/30/17. This year-to-year change in valuation also contributed to an \$8.7 million increase in deferred outflow of resources and a \$1.9 million increase in deferred inflows of resources.

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, 2017.

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.

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.

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:

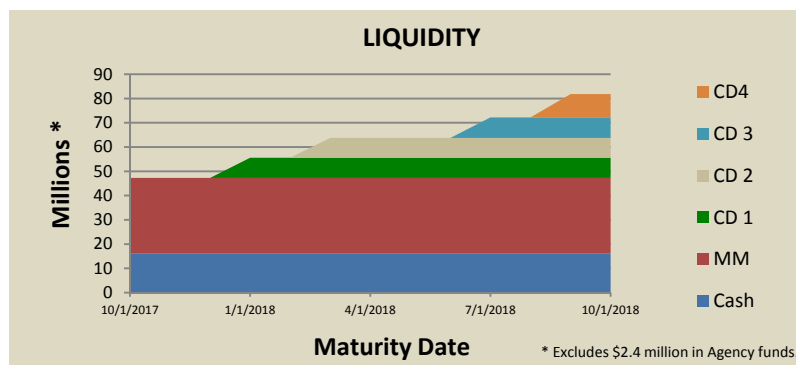
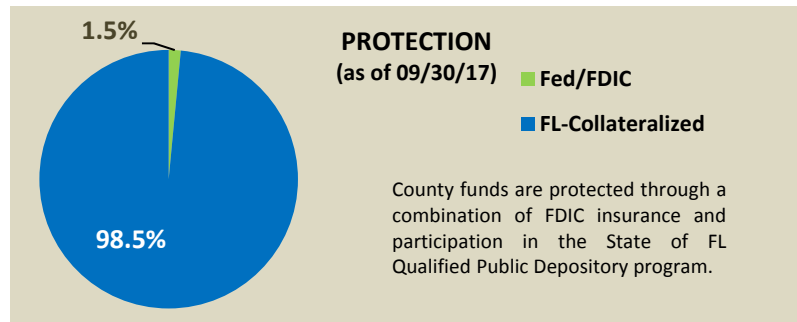
Cash & Investments



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 **\$84,210,142** on 09/30/2017, up \$2.7 million compared to 09/30/2016. A detailed report of income and investments is available at <http://www.nassauclerk.com/default.cfm?pid=financialreports>



Capital Assets

Balance on 09/30/17:

Land	\$76,932,893
Construction in Progress	2,616,122
Buildings and Improvements	72,374,442
Machinery & Equipment	67,288,699
Leasehold Improvements	1,127,671
Infrastructure	630,248,727

Less: Accumulated Depreciation (402,403,952)

Net Capital Assets **\$ 448,184,602**

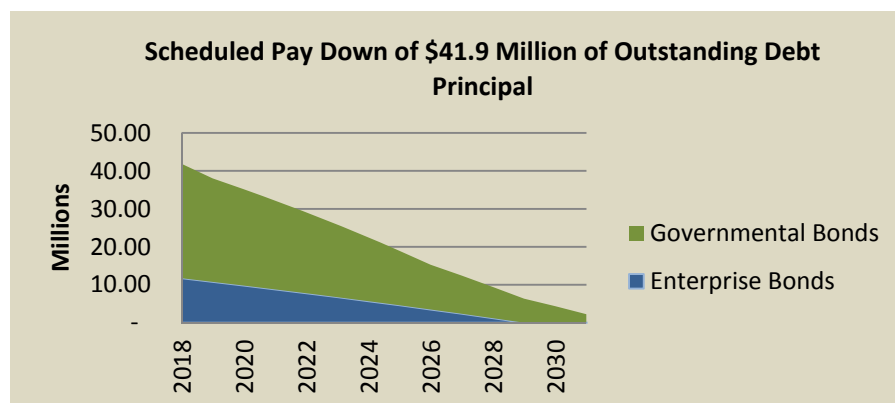
What Nassau County Owes:



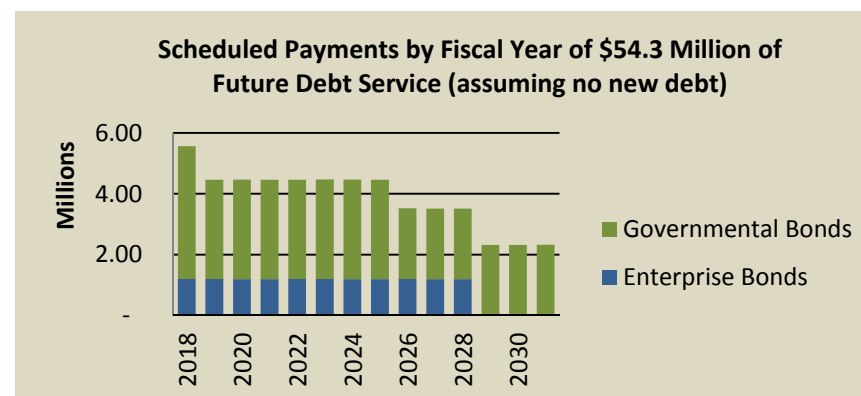
Summary of Nassau County Municipal Bond Obligations (as of 09/30/2017):

<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	\$22,995,000	\$32,523,250	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	6,071,928	7,560,000	03/01/2025
Series 2009-1 Gas Tax Revenue Bond (refinanced Oct., 2012)	8,842,307	1,083,861	1,104,021	10/01/2018
Total Governmental Bonds :		<u>\$30,150,789</u>	<u>\$41,187,271</u>	
ENTERPRISE BOND				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	\$11,705,000	\$13,142,651	04/01/2028
Total County Municipal Bond Obligations:		<u>\$41,855,789</u>	<u>\$54,329,922</u>	

Scheduled Repayment of Bonds (as of 09/30/17):



The County's Municipal Bond Debt Outstanding fell by **\$3.7** million in fiscal year 2017, reducing the remaining debt per resident to **\$520**.



The County's implied general obligation (GO) bond rating from Fitch and S&P rating agencies remained unchanged at **AA-** ("high quality") with outlook "Stable" in fiscal year 2017.

Your Nassau County Board of County Commissioners

(effective January, 2018)



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.



Nassau County experienced significant damage from two hurricanes in fiscal year 2017- hurricane Matthew in October of 2016 and hurricane Irma in September of 2017.

Nassau County firefighters were assisted by crews from neighboring counties/agencies in battling a 693 acre wildfire along CR 119 near Bryceville in March of 2017.

District One

Fernandina Beach



Daniel B. Leeper

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

District Two

S. Amelia Island, O'Neil,
Nassauville



Steve W. Kelley

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

District Three

Yulee, Chester, Blackrock



Pat Edwards, Chair

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

District Four

Hilliard, Bryceville, Nassau Oaks,
Boulogne, Kings Ferry



George V. Spicer

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

District Five

Callahan



Justin Taylor, V. Chair

cell: (904) 625-5624
jtaylor@nassaucountyfl.com

Appointed Officials:

County Manager

Shanea Jones
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

Tim Maguire – Director
Ruth Kitchens – Assistant
Ph 530-6150 Fax 225-3894

Fire Rescue

Brady Rigdon – Fire Chief
Greg Rowland, Asst. Fire Chief
Constance Holmes – Assistant
Ph 530-6600 Fax 321-5748

Planning & Economic Opportunity

Taco Pope – Director
Alyssa Neil – Assistant
Ph 530-6300 Fax 491-3611

Building Department

Terry Cotter – Deputy Building Official

- Building & Permitting
Rhonda Sikes – Assistant
Ph 530-6250 Fax 321-5763
- Code Enforcement
Janet Wylie – Assistant
Ph 530-6200 Fax 491-2027

Human Resources

Ashley Metz – 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
Janet Loveless, Assistant Director
Claire Shepherd – Assistant
Ph 530-6500 Fax 277-7366

Public Works

Becky Bray – Director

- Engineering Dept.
Shelley Caldwell – Assistant
Ph 530-6225 Fax 491-3611
- Nassau Amelia Utilities
Yvonne Thomas – Assistant
Ph 530-6450 Fax 277-7248
- Road & Bridge Dept.
Jennifer Kirkland – Assistant
George Aviles – Assistant/Office Mgr.
Ph 530-6175 Fax 845-3613
- Solid Waste
Becky Diden – Assistant
Ph 530-6700 Fax 879-6323

County Extension

Becky Jordi – Director
Amy Bell – Assistant
Ph 530-6350 Fax 879-2097

Facilities Maintenance/Parks & Rec

Douglas Podiak – Director
Suzie Fontes – Assistant/Office Mgr.
Ph 530-6120 Fax 879-3751

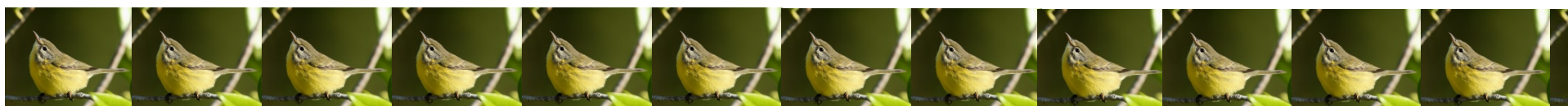
Office of Management & Budget

Justin Stankiewicz – Director
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

Technical Services

Norm Kennedy – 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

***“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



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



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



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

JOHN A. CRAWFORD

Clerk & Comptroller
Nassau County, Florida

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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