



Nassau County, Florida

Prepared by:

John A. Crawford
Clerk & Comptroller

Popular Annual Financial Report

For the Fiscal Year ended 09/30/2016



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 09/30/2016. The information contained in this report is derived from broader and more detailed data contained in the 2016 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 ten consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the last five 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, 2015


Executive Director/CEO

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



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Your County Government

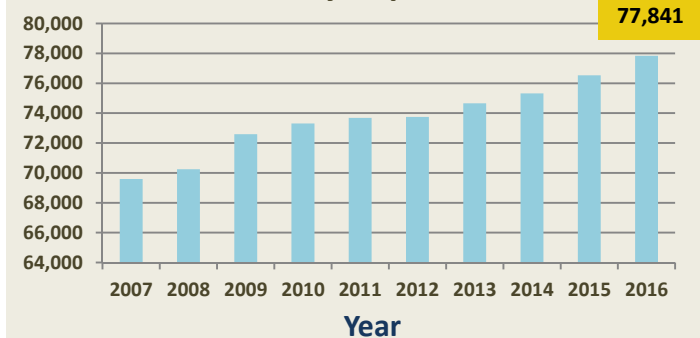
County



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.

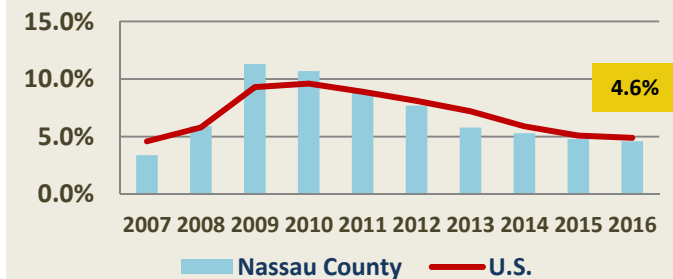
Nassau County Population



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

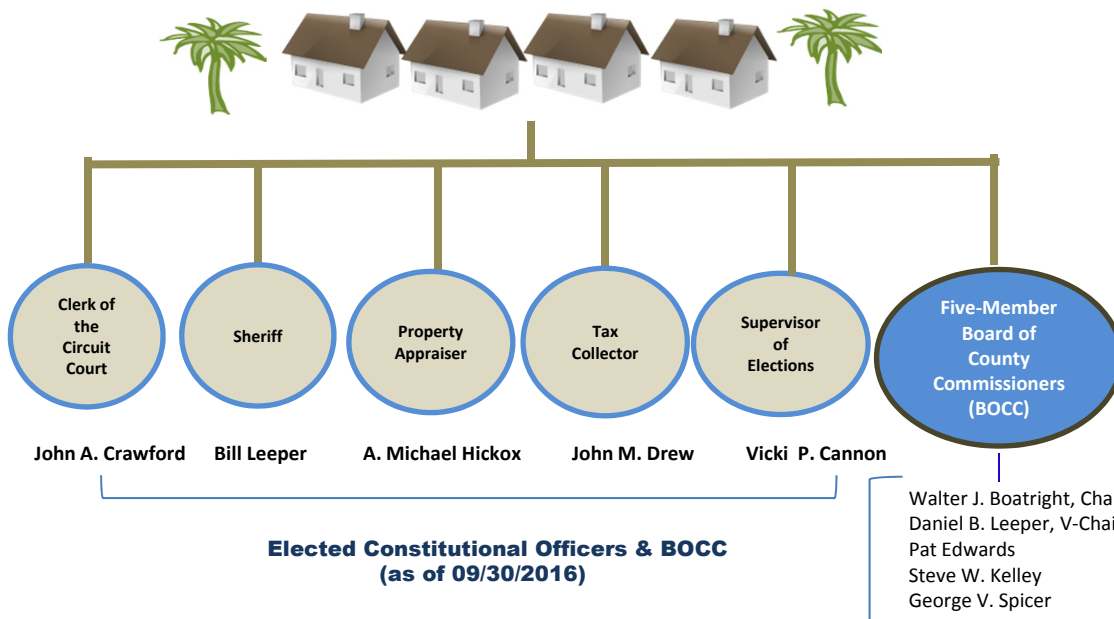
Nassau County's population has increased 10.8% in the last ten years from 70,241 in 2007 to 77,841 in 2016.

Nassau County Unemployment Rate



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

In September 2016 Nassau County's unemployment rate improved to 4.6%, compared to a US rate of 4.9%, and a prior year County unemployment rate of 4.8%.



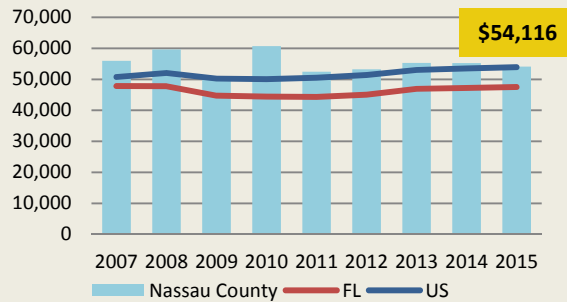
Top SIX Nassau County Employers in 2016:

1. Nassau County School District	4.0%	4. Nassau County Government	1.9%
2. Omni Amelia Island Plantation	2.4	5. WestRock (Rock-Tenn)	1.7
3. The Ritz-Carlton	1.9	6. Baptist Medical Ctr-Nassau	1.2

Statistics

Tourism Industry

Median Household Income



Source: US Census Bureau – American Community Survey

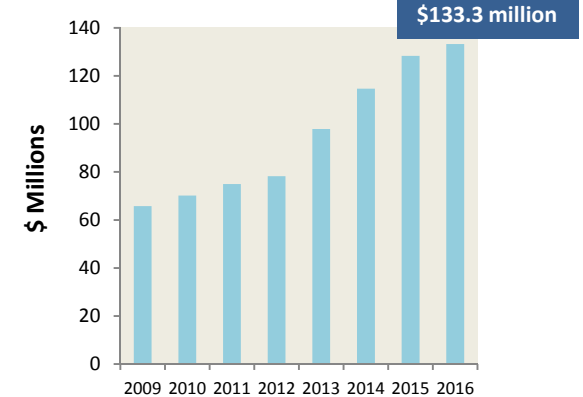
Nassau County's median household income declined by 2% to \$54,116 in 2015, compared to \$47,507 for Florida and \$53,889 for the US.

Tourism is the largest industry in Nassau County, responsible for **38%** of County sales tax revenues in 2016.

In 2016, hotel occupancy increased to **71.8%**, while revenue per available room increased **4.6%** to **\$157**. These two factors contributed to a **\$5 million** year to year increase in rental receipts to **\$133.3 million**.

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

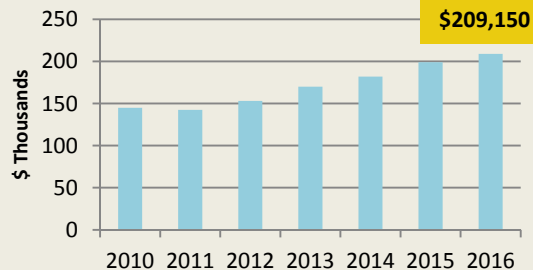
Lodging Revenues



Sources: Amelia Island Tourist Development Council; Smith Travel Research

Rental receipts from lodging in Nassau County continued their upward trend in 2016.

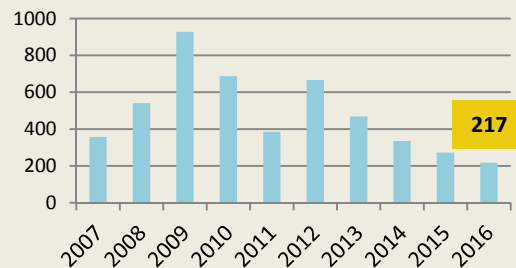
Nassau County Median Home Sales Price



Source: Northeast Florida Association of Realtors

The housing market continued to strengthen in 2016 with the median home sale price up 44.2% since 2010 and up 5.1% when compared to 2015. Foreclosures in Nassau County declined to a ten-year low of 217 in 2016, having peaked in 2009 at 928.

Nassau County Foreclosures



The historic Fernandina Beach Railroad Depot, built in 1898 and renovated in 2015, doubles as the Amelia Island Welcome Center for tourists. Amelia Island hosted 639,400 overnight visitors in 2016, a 5% increase over 2015.

Major County Accomplishments in Fiscal Year 2016:

Extension Office

Obtained \$38,000 in grant funding for a Family Nutrition Program Assistant and provided educational programs to 15,934 residents on a variety of topics.



Library

Nassau County Libraries issued 2,724 library cards and processed 1,677 passport applications.



Facilities Maintenance

- Completed Yulee Sports Complex projects including new "NFL" football field
- Completed Beachfront Park & Boat Ramp improvements
- Completed Burney Park & Julia Beach walkover replacements
- Completed construction oversight of 911 Call Center expansion
- Continued construction oversight of new Sheriff's Admin Building



Fire Rescue

Completed 4,223 patient transports and 15,502 unit responses. Added one new fire engine and three new rescue units.



Animal Control

Increased live release rate to 92% and participated in seven offsite adoption events.



Public Works

Road & Bridge

- Repaired guardrails at several sites
- Completed multiple drainage projects
- Installed new equipment storage buildings at Hilliard & Bailey Yards
- Completed 1,981 work orders

Engineering Services

- Completed resurfacing of Middle/Griffin Road
- Completed Jasmine St. drainage & resurfacing project.
- Began acquiring right-of-ways for Crawford Rd. construction project



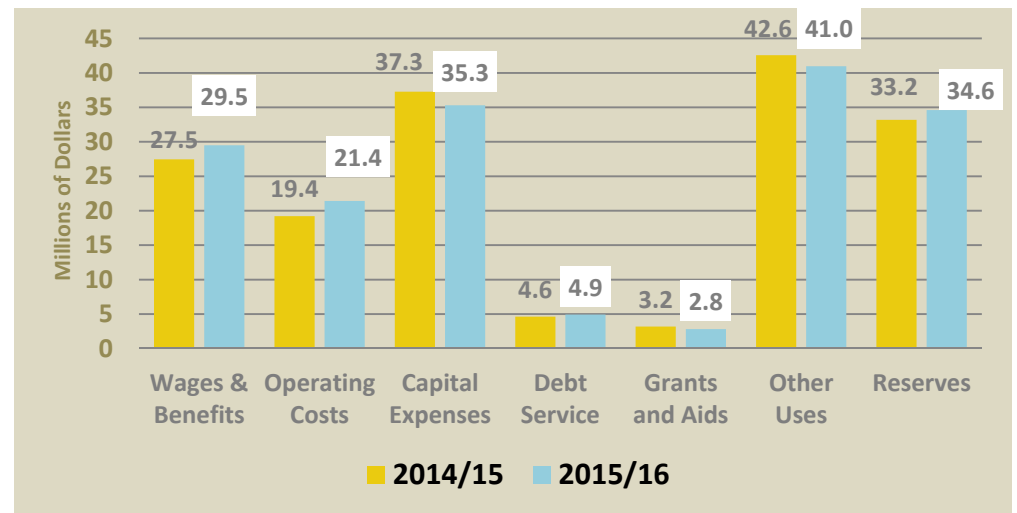
The County's Annual Budget

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

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 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.

BOCC 2015/2016 Adopted County Budget = \$169,504,913
(a 1.2% increase over the prior year)

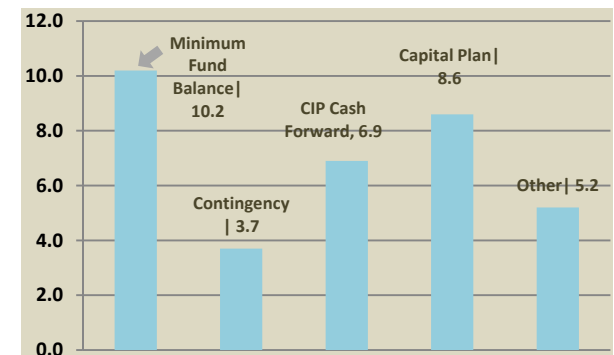


The adopted County budget for fiscal year 2015/2016 included a \$1.4 million increase in County Reserves to \$34.6 million when compared to the prior fiscal year.

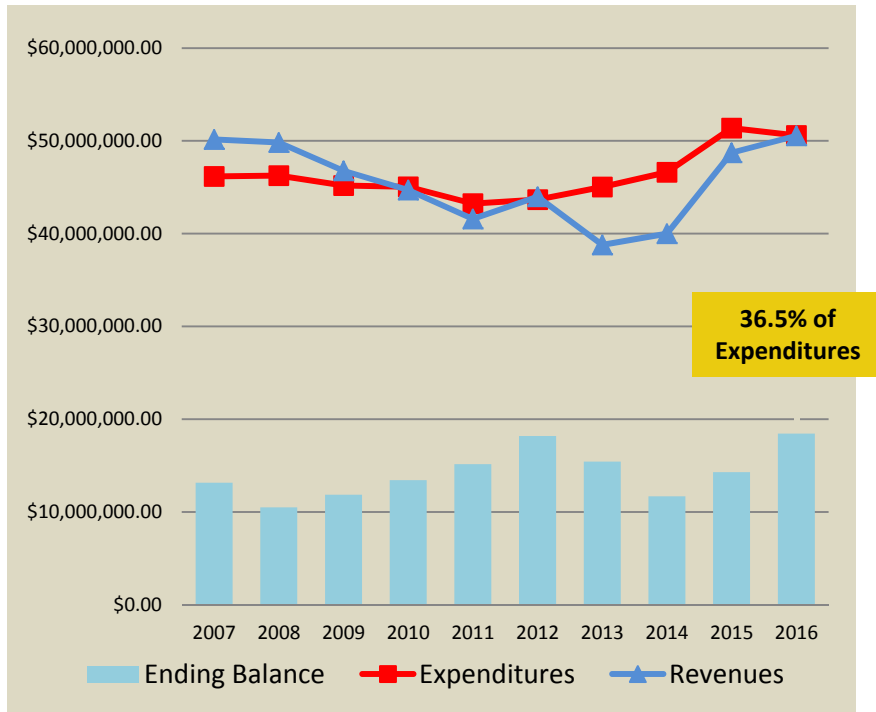
Two methods of Accounting:

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.

RESERVES (millions)



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 2016 fiscal year with a General Fund balance of **\$18.5** million which represented approximately **36.5%** of the fiscal year's General Fund expenditures of **\$50.6** million.

The fiscal year 2016 General Fund expenditures decreased by **\$0.8** million (1.6%) when compared to 2015. General Fund revenues increased by **\$1.8** million (3.7%). After accounting for transfers and capital asset sales, the General Fund ended the fiscal year on 09/30/16 with a fund balance of **\$18.5** million; which was **\$4.2** million (29.1%) higher than at the end of the prior fiscal year.

Property Taxes represented **78.0%** of General Fund Revenues in fiscal year 2016.

The Board of County Commissioners maintained a County-wide millage rate of **6.567** for fiscal year 2015/2016, after increasing the rate by 1 mill the prior fiscal year.

The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2016 were:

Property Taxes

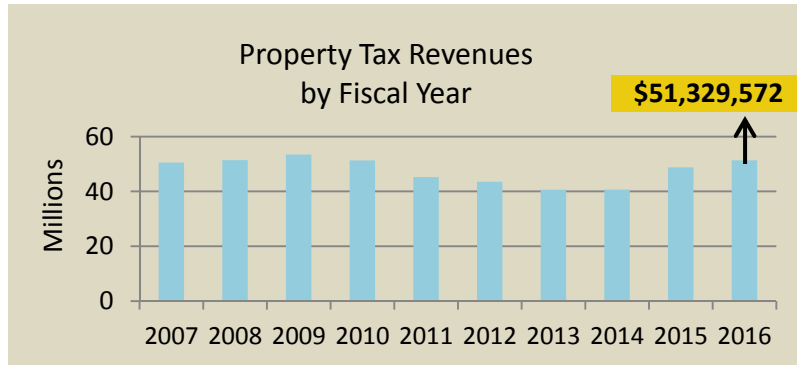


	<u>Taxable Assessed Value</u>
WestRock (formerly Rock-Tenn)	\$ 147.7 million
Ameliatel (Ritz-Carlton)	105.7
Omni Amelia Island LLC	91.0
Rayonier Performance Fibers	66.4
Florida Power & Light Company	42.8

Tax Revenue Trends

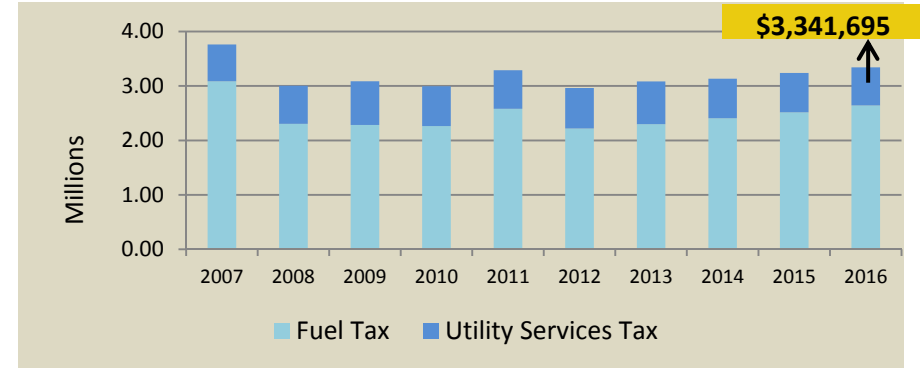


Property Tax Revenues



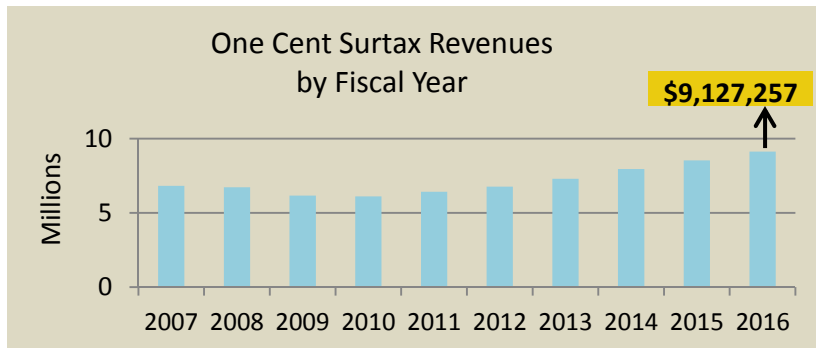
County Property Tax Revenues were up \$2.6 million (5.3%) compared to the prior fiscal year due primarily to a \$343,134,040 increase in the County's taxable assessed value.

Fuel & Utility Tax Revenues

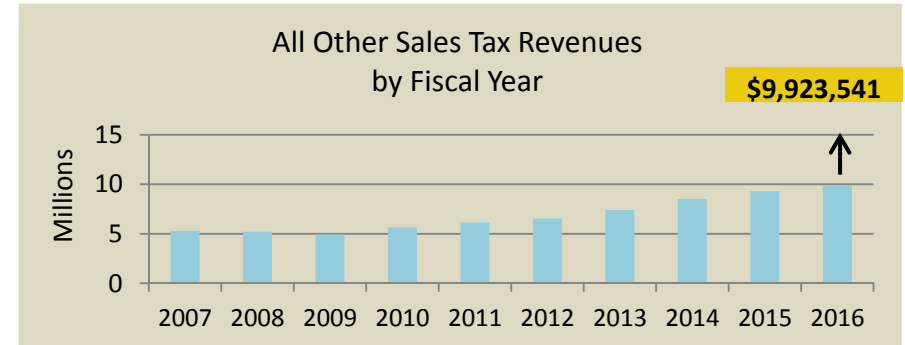


County Fuel and Utility Services Tax Revenues increased \$103,044 (3.2%) compared to the prior fiscal year due to an increase in fuel tax revenue which more than offset a reduction in utility services tax revenue.

Sales Tax Revenues

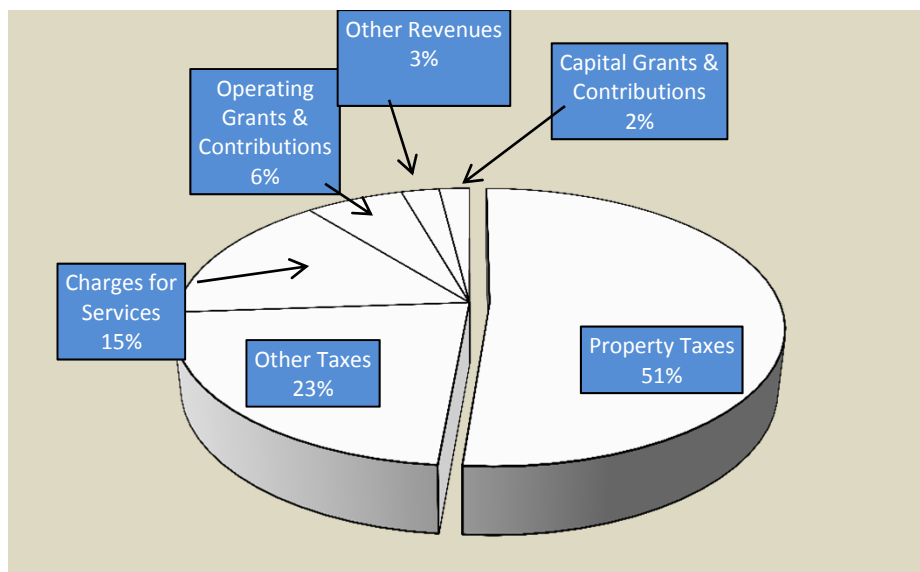


A strong tourism business helped boost County Sales Tax Revenues by \$1,224,707 (6.9%) to \$19,050,798 when compared to the prior year, including a \$598,425 (7.0%) year-to-year increase in One Cent Surtax Revenues.



County Revenues

County Revenues for Fiscal Year 2016



*Property Taxes accounted for **51%** of the County Revenues in fiscal year 2016 and represented an average cost per citizen of **\$659**.*

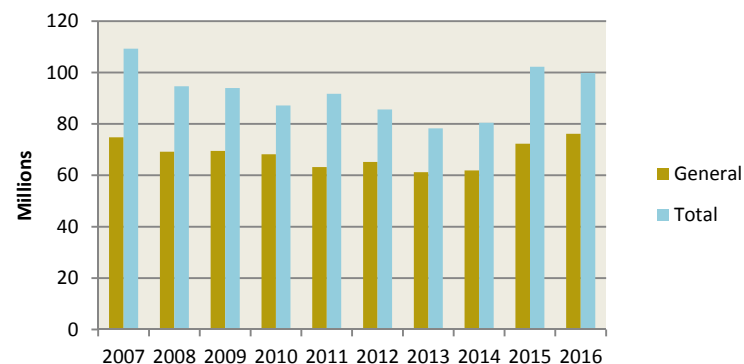
County Revenues were down **\$2.4** million (2.4%) in fiscal year 2016 as compared to the prior year:

- **Tax Revenues** increased by **\$3.9** million, with property tax revenues up **\$2.6** million (due to an increase in the taxable assessed value), and all other tax revenues up by about **\$1.3** million.
- **Grants & Contributions Revenues** decreased by **\$7.4** million in fiscal year 2016 when compared to fiscal year 2015. Prior year revenue included a **\$4.2** million FL DEP grant for the benefit of certain Nassau County property owners. Transportation grants decreased by **\$3.4** million in FY 2016.
- **Charges for Services Revenues** increased by **\$1.1** million year-to-year.
- **Other Revenues** decreased by **\$0.04** million compared to fiscal year 2015.

Three-Year Comparison

Revenues	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	2016 Y-T-Y Increase/ (Decrease)
Charges for Services	12,197,178	14,201,445	15,340,812	1,139,367
Operating Grants & Contributions	5,839,116	6,024,663	6,323,058	298,395
Capital Grants & Contributions	515,337	9,705,414	1,956,986	(7,748,428)
Property Taxes	40,662,232	48,753,957	51,329,572	2,575,615
Other Taxes	19,601,276	21,064,742	22,392,493	1,327,751
Other Revenues	1,632,513	2,494,504	2,450,822	(43,682)
Total County Revenues	80,447,652	102,244,725	99,793,743	(2,450,982)

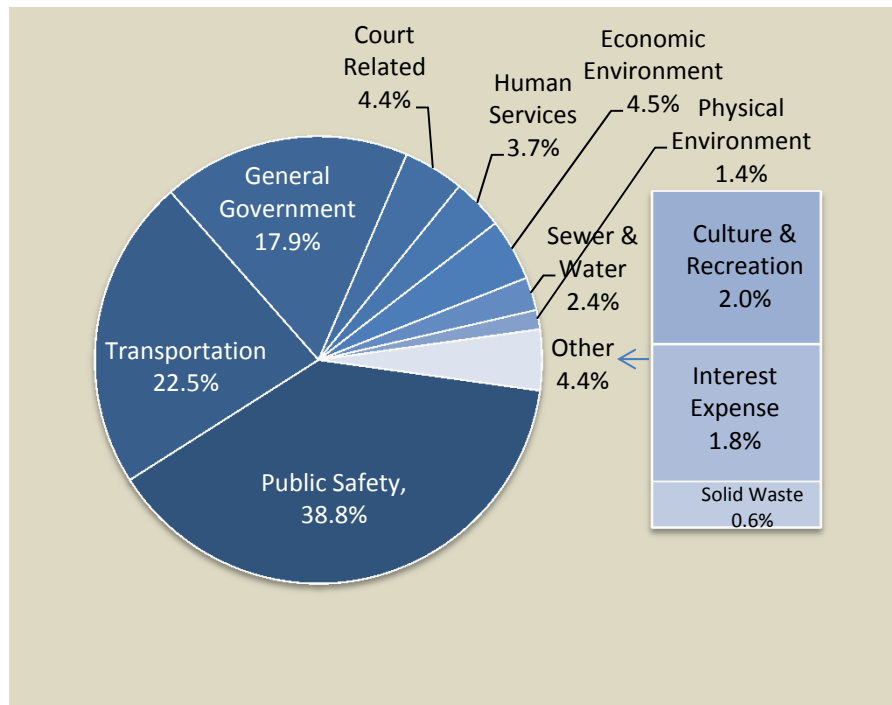
Revenue Trends



General Revenues include taxes collected and investment/miscellaneous income.

County Expenses

County Expenses for Fiscal Year 2016



Overall, **County Expenses** increased by **\$3.1** million (3.2%) in fiscal year 2016 compared to the prior year. Excluding **\$4.2** million in Physical Environment expenses related to a one-time FL-DEP grant for the benefit of certain Nassau County property owners in fiscal year 2015, the County's expenses increased by approximately **\$7.3** million when compared to the prior fiscal year.

The most significant increases were a **\$4.4** million rise in Public Safety expenses, followed by a **\$1.9** million increase in General Government expenses and a **\$1.4** million increase in Transportation expenses. A year to year increase in County pension expenses of \$5.6 million contributed to these increases.

Three-Year Comparison

Expense	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	2016 Y-T-Y Increase/ (Decrease)
General Government	16,721,827	16,009,956	17,951,103	1,941,147
Court Related	4,554,090	4,378,067	4,433,298	55,231
Public Safety	34,722,118	34,550,368	38,913,174	4,362,806
Physical Environment	998,344	5,930,183	1,371,524	(4,558,659)
Transportation	23,424,702	21,162,038	22,554,872	1,392,834
Economic Environment	3,575,047	4,785,737	4,533,154	(252,583)
Human Services	3,608,530	3,620,876	3,730,586	109,710
Culture/Recreation	2,399,597	2,141,849	2,048,029	(93,820)
Interest Expense on LT Debt	1,761,043	1,793,275	1,770,160	(23,115)
Sewer & Water	2,364,739	2,350,065	2,432,946	82,881
Solid Waste	870,768	552,637	602,265	49,628
Total County Expenses	95,000,805	97,275,051	100,341,111	3,066,060



The 53rd Annual Isle of Eight Flags Shrimp Festival was held in Fernandina Beach on May 6-8 of 2016.

Nassau County Condensed Statement of Activities:

Nassau County expenses exceeded its revenues in fiscal year 2016, resulting in a deficit of \$0.5 million, compared to a surplus of \$5 million in fiscal year 2015.

In fiscal year 2016, County revenues decreased by \$2.4 million when compared to the prior year. A \$3.9 million increase in tax revenues was more than offset by a \$6.3 million year to year reduction in program revenues. Prior year program revenues included a \$4.2 million FL-DEP grant as well as approximately \$5 million in state transportation grants.

Expenses increased by \$3.1 million in fiscal year 2016 when compared to the prior year. The increase included a \$5.6 million increase in pension expenses, reflecting the lower than projected investment performance of the Florida State Retirement System for their year ended 06/30/16 as well as a change in their discount rate assumption for the plan.



	Governmental 2016 Activities	Business-Type 2016 Activities	TOTAL 09/30/2016	TOTAL 09/30/2015
REVENUES				
Program Revenues	19,415,649	4,205,207	23,620,856	29,931,522
General Revenues	<u>75,437,171</u>	<u>735,716</u>	<u>76,172,887</u>	<u>72,313,203</u>
Total Revenues	<u>94,852,820</u>	<u>4,940,923</u>	<u>99,793,743</u>	<u>102,244,725</u>
EXPENSES				
General Government	17,951,103	-	17,951,103	16,009,956
Court Related	4,433,298	-	4,433,298	4,378,067
Public Safety	38,913,174	-	38,913,174	34,550,368
Physical Environment	1,371,524	-	1,371,524	5,930,183
Transportation	22,554,872	-	22,554,872	21,162,038
Economic Environment	4,533,154	-	4,533,154	4,785,737
Human Services	3,730,586	-	3,730,586	3,620,876
Culture and Recreation	2,048,029	-	2,048,029	2,141,849
Interest on Long-term Debt	1,770,160	-	1,770,160	1,793,275
Solid Waste	-	602,265	602,265	552,637
Water and Sewer	-	<u>2,432,946</u>	<u>2,432,946</u>	<u>2,350,065</u>
Total Expenses	<u>97,305,900</u>	<u>3,035,211</u>	<u>100,341,111</u>	<u>97,275,051</u>
Beginning Net Position	430,519,166	(3,694,952)	426,824,214	456,422,340
Prior Period Adjustments				(34,567,800)
Ending Net Position	428,066,086	(1,789,240)	426,276,846	426,824,214
Change in Net Position	<u>(2,453,080)</u>	<u>1,905,712</u>	<u>(547,368)</u>	<u>4,969,674</u>

Nassau County Condensed Statement of Net Position:

	Governmental 2016 Activities	Business-Type 2016 Activities	TOTAL 09/30/2016	TOTAL 09/30/2015
ASSETS				
Cash & Investments	69,431,317	11,757,116	81,188,433	75,493,092
Receivables, net	6,061,398	347,375	6,408,773	5,186,257
Capital assets, net	446,625,309	14,735,421	461,360,730	468,839,184
Other assets	<u>368,970</u>	<u>71,477</u>	<u>440,447</u>	<u>854,333</u>
Total Assets	<u>522,486,994</u>	<u>26,911,389</u>	<u>549,398,383</u>	<u>550,372,866</u>
Deferred Outflow of Resources	<u>22,938,958</u>	<u>790,077</u>	<u>23,729,035</u>	<u>7,967,682</u>
LIABILITIES				
Payables & other short-term liabilities	8,056,724	1,978,153	10,034,877	8,350,513
Bonds, notes and other long-term liabilities	<u>107,199,740</u>	<u>27,487,060</u>	<u>134,686,800</u>	<u>115,557,995</u>
Total Liabilities	<u>115,256,464</u>	<u>29,465,213</u>	<u>144,721,677</u>	<u>123,908,508</u>
Deferred Inflows of Resources	<u>2,103,402</u>	<u>25,493</u>	<u>2,128,895</u>	<u>7,607,826</u>
NET POSITION	<u>428,066,086</u>	<u>(1,789,240)</u>	<u>426,276,846</u>	<u>426,824,214</u>

The County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by \$426.3 million (net position) on 09/30/16. Asset values on 09/30/16 included a \$6.9 million increase in cash, investments and net receivables when compared to 09/30/15; however, this increase was offset by a \$7.8 million reduction in capital and other assets (net of depreciation). The result was a year to year decrease in total assets of approximately \$1 million (0.2%).

The County's liabilities grew by \$21 million in fiscal year 2016. A \$4.4 million reduction in long-term debt obligations was more than offset by a \$24.1 million increase in the County's net pension liability for the period ended 09/30/16. The increase in pension liability is primarily due to the lower than projected investment performance of the Florida State Retirement System for their year ended 06/30/16 as well as a change in their discount rate assumption for the plan. This change in valuation also resulted in a \$16 million increase in deferred outflow of resources and a \$5 million decrease in deferred inflows of resources.

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, 2016.

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:

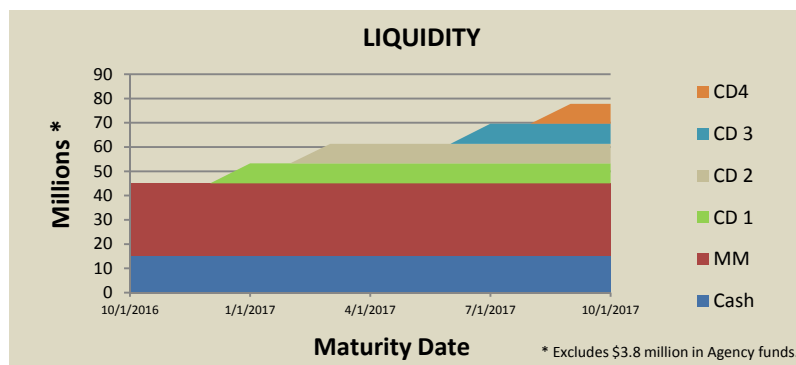
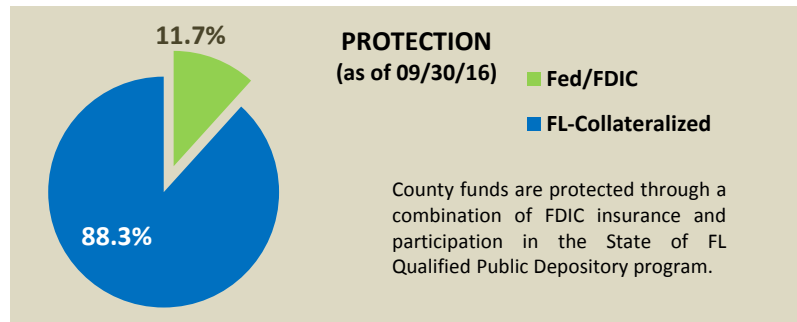
Cash & Investments



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 **\$81,541,516** on 09/30/2016, up \$5.6 million compared to 09/30/2015. A detailed report of income and investments is available at <http://www.nassauclerk.com/?pid=financialreports#cashinvestments>



Construction in Progress in fiscal year 2016 included a new Sheriff's Administration building with a project budget of \$10,000,000.

Capital Assets

Balance on 09/30/16:

Land	\$76,898,736
Construction in Progress	10,034,805
Buildings and Improvements	62,404,252
Machinery & Equipment	63,302,320
Landfill	41,701,285
Leasehold Improvements	1,151,985
Infrastructure	629,329,247
<u>Less:</u> Accumulated Depreciation	(423,461,900)
Net Capital Assets	\$ 461,360,730

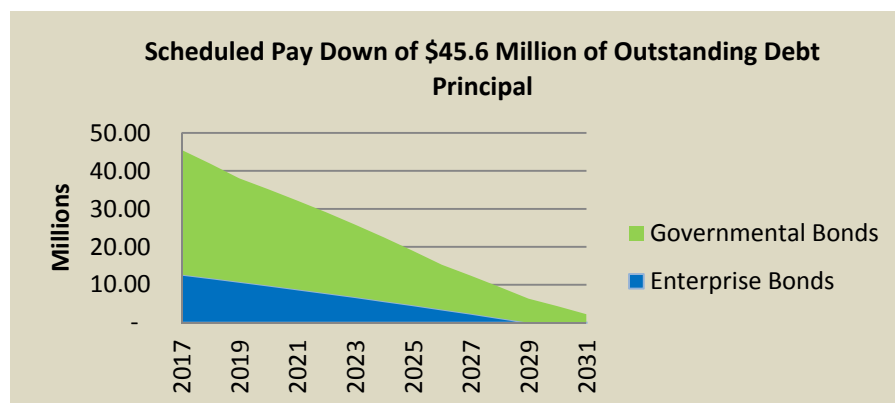
What Nassau County Owes:



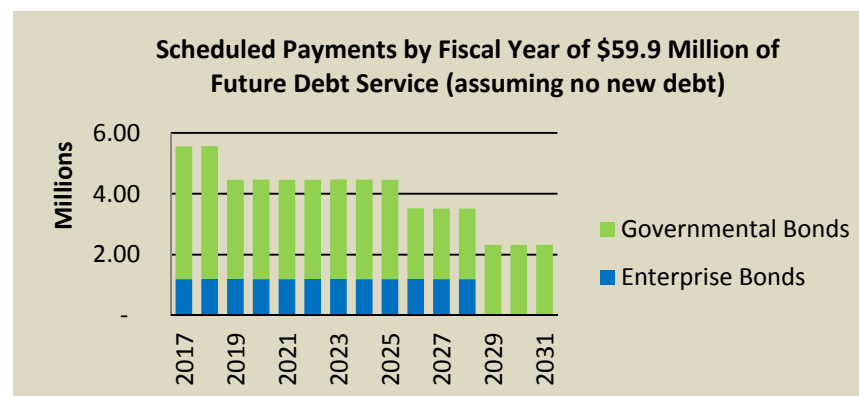
Summary of Nassau County Municipal Bond Obligations (as of 09/30/2016):

<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	\$24,120,000	\$34,843,000	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	6,688,731	8,505,000	03/01/2025
Series 2009-1 Gas Tax Revenue Bond (refinanced Oct., 2012)	8,842,307	2,147,931	2,208,042	10/01/2018
Total Governmental Bonds :		<u>\$32,956,662</u>	<u>\$45,556,042</u>	
ENTERPRISE BOND				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	<u>\$12,635,000</u>	<u>\$14,334,306</u>	04/01/2028
Total County Municipal Bond Obligations:		<u>\$45,591,662</u>	<u>\$59,890,348</u>	

Scheduled Repayment of Bonds (as of 09/30/16):



The County's Municipal Bond Debt Outstanding fell by **\$3.6** million in fiscal year 2016, reducing the remaining debt per resident to **\$586**.



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 2016.

Your Nassau County Board of County Commissioners (effective January, 2017)



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.



Groundbreaking was held in March 2016 for Wildlight Elementary School in Yulee, part of a 37.5 square mile planned mixed-use development by Raydient Places & Properties, a subsidiary of Rayonier.

Rayonier, a timberland REIT, began construction in 2016 on its new 55,753 sq. ft. headquarters in Wildlight Village in Yulee. Pictured above is a rendering of the new headquarters.

District One Fernandina Beach



Daniel B. Leeper, Chair

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

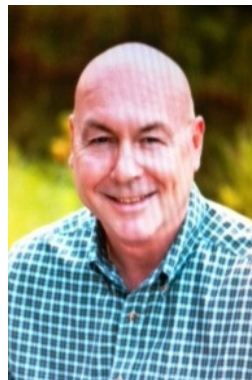
District Two S. Amelia Island, O'Neil, Nassauville



Steve W. Kelley, V. Chair

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

District Three Yulee, Chester, Blackrock



Pat Edwards

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

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

Matt Graves – Fire Chief
Scott Hemmingway, Asst. Fire Chief
Constance Holmes – Assistant
Ph 530-6600 Fax 321-5748

Planning & Economic Opportunity

Taco Pope – Director
Courtney McCranie – Assistant
Ph 530-6300 Fax 491-3611

Building Department

Michael Griffin – 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 277-7365 Fax 277-7366

Public Works

Scott Herring – 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.
George Aviles – Assistant/Office Mgr.
Ph 530-6175 Fax 321-5926
- 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

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

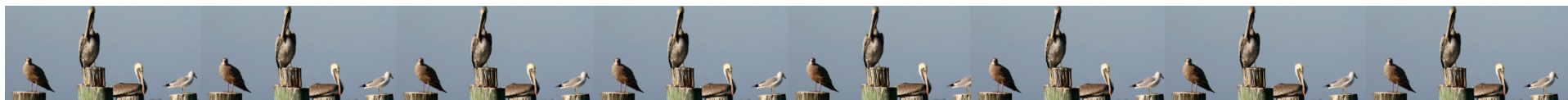
Office of Management & Budget

Justin Stankiewicz – Director/Assist Cty 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

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.

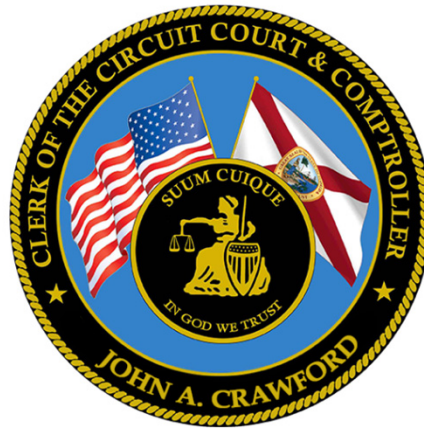
Ph (904) 491-7300
(888) 615-4398

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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