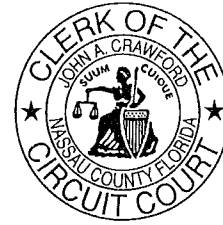




John A. Crawford
Clerk of the Circuit Court
Nassau County
January 22, 2008



The Honorable Marianne Marshall, Chairman
Nassau County Board of County Commissioners
Post Office Box 1010
Fernandina Beach, FL 32034

Dear Chairman Marshall and Commissioners:

For the benefit of the taxpayers we serve, I have for the past three years repeatedly urged the Board to "get out of debt, stay out of debt, and pay as you go." A few admirable decisions have been made in this area, such as paying off the landfill debt, dedicating refinancing savings proceeds to the construction of the emergency operations center so it will be debt free when opened, boosting reserves, adopting a capital improvement plan, and adopting as policy to not use non-recurring revenues for recurring expenditures. But, there is still much work to do if Nassau County is to change its fiscal culture and hope to ever achieve true "fiscal sustainability." Until fiscal sustainability is understood, embraced and practiced, Nassau County will continue to be fiscally adrift, lacking the level of focus required to adequately provide for its citizens' needs in the future without unduly taxing the citizens.

Fiscal sustainability can only be achieved through a change in the thinking of the people elected to serve. Elected leaders must adopt fiscal sustainability as a core value if its benefits to the taxpayers are to be realized. Fiscal sustainability is the aggregate policies and practices of the governing body adopted to assure the availability of adequate revenues at the time they are needed to achieve the statutory responsibilities of government, *without placing an unfair burden on the taxpayers.*

The purpose of my letter to you is to remind you, as I have promised to do, of recommendations that I think are first investments in the fiscal sustainability of Nassau County. While these few recommendations are only tiny down payments toward a better fiscal future for the taxpayers, I am asking that you adopt the recommendations by a vote of the Board so that this fiscal sustainability journey can begin.

Recommendation Number 1:

Get the albatross we all know as the Nassau County Landfill off the backs of the taxpayers. Covering a multi-million dollar annual operational deficit at the landfill, year after year, does nothing to benefit the taxpayers of Nassau County considering that other landfills in close proximity to Nassau County will take our garbage at a lower rate than we are charging our own taxpayers. Dump the dump **NOW**. No more life support should be given for the dead albatross at the taxpayers' expense. **I am requesting a formal vote to instruct the appropriate parties to begin "permanent closure" of the Nassau County Landfill immediately.**

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Recommendation Number 2:

Adopt (and stick to it religiously) a policy of dedicating 100% of the one cent small county sales tax revenues to capital projects as identified in your adopted Capital Improvement Plan. I suspect you will get resistance and hear excuses for why you should not take this approach, but it must to be done for the long-term benefit to the taxpayers. Benefits to the taxpayers by adoption of this strategy include :

providing adequate revenue for capital project funding without creating more debt for the taxpayers to pay;

providing adequate "deficiency dollars" to match against impact fees so as to provide for the capital costs associated with growth without further burdening current property taxpayers with new growth costs;

providing needed revenue to meet matching requirements to win state and federal grants, such as for much needed road projects; and

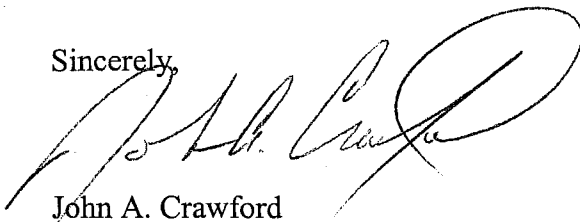
providing "fiscal transparency" for the use of the approximate \$8 million in one cent small county sales tax for the taxpayers by segregating it away from other discretionary expenses.

I am requesting that you formally adopt this recommendation by a vote of the Board and that the Board instruct your upcoming 2008/2009 budget be prepared accordingly.

Recommendation Number 3:

While government structure has some inherent inefficiencies, there is always room for improvements for the benefit of the taxpayers. It has been mentioned in the Board Room over the past years to employ an efficiency audit, but, to my knowledge, this has not taken place. **Therefore, it is my recommendation that the Board by vote cause an internal efficiency audit or study to be conducted that may identify efficiencies to be gained and wasteful strategies that can be eliminated.** There may be opportunities to create fiscal opportunities by taking new approaches, including elimination or privatization of some functions. In any event, the taxpayers deserve the best efforts of every elected official in curtailing the rising cost of government.

Sincerely,



John A. Crawford