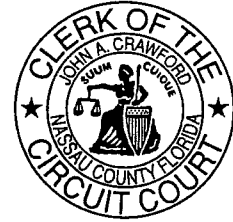




John A. Crawford  
Clerk of the Circuit Court  
Nassau County



November 18, 2005

The Honorable Ansley Acree, Chairman  
Nassau County Board of County Commissioners  
Post Office Box 1010  
Fernandina Beach, FL 32035

Dear Chairman Acree and Board Members:

I am supportive and encouraged by my discussion with Mr. Mahaney regarding the county's and my mutual goal of developing a county budget office. Understanding that the budget is a reflection of the policies and goals of the Board of County Commissioners, I believe it makes good sense to transfer this responsibility to the Board and its administrator while maintaining the core constitutional and statutory fiduciary responsibilities of the Clerk. With proper planning, along with an understanding and agreement as to our respective fiscal roles as prerequisites, there is no reason we cannot accomplish this goal. I believe this change will benefit the public and the board. In addition, by working together, it will allow The Clerk and Comptroller's office to focus even more directly, and correctly, on its constitutional and statutory "checks and balances" responsibilities as "treasurer, auditor (pre-auditor), custodian of all county funds." I encourage that you consider the date of formal adoption of a new budget policy which assures fiscal soundness into the future as the target date for fully implementing your new budget office.

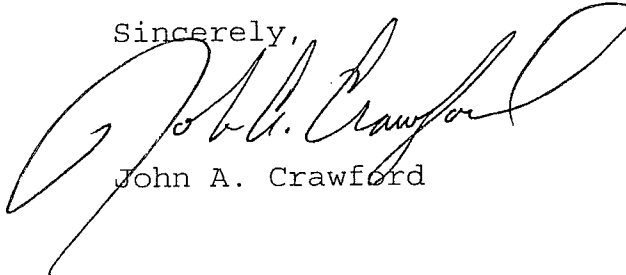
Prior to that, however, there are a number of important issues to be agreed upon in order to make the plan work. For instance, the board will be required to reconcile its accounting to the Clerk's Finance Department records. Or, in other words, "the Clerk's numbers are the official numbers" at the end of the day. In addition, we may want to consider adding the billing functions the Clerk's office now performs at the board's request, i.e., Rescue billing, Landfill billing and Nassau-Amelia Utilities billing, to its new Board Budget Office.

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In closing, while a county budget office may result in a more streamline budget process, the board should be aware that there will not be significant savings to the board having its own budget office because all "finance" requirements of the Clerk will remain unchanged. The Clerk, whether or not serving as "budget officer" for the board, is the Chief Financial Officer for the county. The authority and duties charged to the Clerk require the Clerk to provide a high level of fiscal oversight. Accepting that there are a number of issues that must be worked through prior to implementation of a separate board budget office, along with an agreement to support adequate Clerk fiscal oversight to achieve the required level of checks and balances, I have every confidence that we will achieve our goal of establishing a board budget office.

I have calendared meeting time with Mr. Mahaney and our staffs to begin working toward this goal. I look forward to this process and feel confident that we can all agree on a plan for a budget office and process that will well serve the people of this county.

Sincerely,

A handwritten signature in cursive script, appearing to read "John A. Crawford". The signature is written in dark ink and is positioned above the printed name.

John A. Crawford

jgb