

ADDENDUM TO AGREEMENT

THIS ADDENDUM entered into this 25th day of September 2006, by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the State of Florida, (hereinafter referred to as "County") and **BURTON & ASSOCIATES**, (hereinafter referred to as "Burton") a Florida corporation authorized to do business in the State of Florida at 200 Business Park Circle, Suite 101, World Golf Village, St. Augustine, Florida, 32250.

WHEREAS, the parties entered into an Agreement dated July 12, 2006 for professional services to calculate or provide a commercial and residential solid waste assessment for Nassau County and deliver a final assessment role in a format acceptable to the Nassau County Tax Collector; and

WHEREAS, the parties desire to modify the Basic Services and Project Deliverables as per Article 3 - Additional Services and Article 14 - Modifications to Scope of Work/Change Orders; and

WHEREAS, numerous changes by the Nassau County Property Appraiser of the property roll data have occurred since they were first given to Burton and the Solid Waste Special Assessment roll requires further adjustment to insure that accurate billing on the tax billing occurs; and

WHEREAS, preparation of the adjusted Solid Waste Assessment roll, based upon a new set of property files from the Property Appraiser, will require additional consulting effort by Burton.

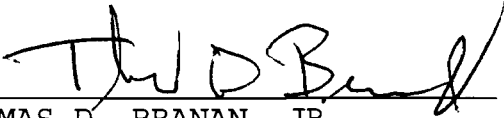
NOW, THEREFORE, FOR AND IN CONSIDERATION of ten and NO/100 dollars (\$10.00) and other mutually agreed upon consideration, the parties agree as follows:

1) Burton is to perform the Additional Services as outlined in Attachments A and B under Task 1 - Prepare Special Solid Waste Disposal Assessment Roll to include corrections to property records made by the Property Appraiser at a cost not to exceed \$8,858.

2) All other provisions of the Agreement dated July 12, 2006, not in conflict with this Addendum, shall remain in full force and effect.


3) Time is of the essence.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



THOMAS D. BRANAN, JR.
Its: Chairman

ATTEST as to Chairman's Signature:

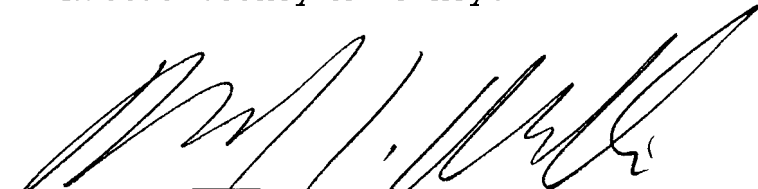


JOHN A. CRAWFORD

Its: Ex-Officio Clerk
ATTEST AS TO CHAIRMAN'S


SIGNATURE ONLY

Approved as to form and legality by the
Nassau County Attorney:



MICHAEL S. MULLIN

CONSULTANT:
Burton & Associates



MICHAEL E. BURTON
Its: President



September 21, 2006

Ms. Cathy Lewis
Administrative Services Department
Nassau County Board of County Commissioners
96160 Nassau Place
Yulee, FL 32097

Re: Additional Services Authorization Request – Solid Waste Disposal Assessment
Project

Dear Ms. Lewis:

As requested, this letter is to present my assessment of and proposal to perform the additional services that will be required to complete the above referenced Solid Waste Disposal Assessment Project that are outside of the scope of services included in our original contract.

I. Prepare Adjusted Assessment Roll

As we discussed this afternoon, it is my understanding that the Property Appraiser will not have his final property roll, with all corrections, available until between October 7th and 10th. As we also discussed, that will be after the date (October 2) by which we must provide the Solid Waste Disposal Assessment Roll to the County and the Tax Collector in order to meet our contractual requirement to receive the \$45,000 bonus as stipulated in our original contract. In addition, our original contract does not call for an adjustment to the assessment roll after the September 15th hearing, except to make adjustments to the assessment rate(s) if necessary by the Board's action at the September 15th hearing.

We are currently making the adjustments to the assessment roll (that was the basis for the mail-out of notices and which was delivered to the County for the September 15th hearing) to reflect the Board's action at the hearing to 1) eliminate the assessment to all non-residential buildings, and 2) adjust the residential assessments to \$100 for each single family residential building and \$70 for each multi-family residential dwelling unit.

Preparation of the adjusted solid waste assessment roll based upon a new set of property files from the Property Appraiser will require additional consulting effort. We will be happy to assist the County with this effort; however, there are two issues that need to be addressed; 1) as stated earlier that effort is outside of the scope of our original contract, and 2) the final property roll will not be available from the Property Appraiser until after October 2, the date by which our original contract stipulates that we must deliver the assessment roll.



NASSAU COUNTY
 FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROGRAM
 ADDITIONAL SERVICES AUTHORIZATION REQUEST
PROJECT WORK PLAN & COST ESTIMATE
 Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS				Total Project
	Project Principal	Project Manager	Project Specialist	Clerical	
	\$175	\$150	\$150	\$40	
TASK 1 <u>Prepare Special Solid Waste Disposal Assessment Roll to include corrections to property records made by the Property Appraiser.</u>					
a. Review property files with corrections received from the Property Appraiser.	0.5	1	0	0	1.5
b. Extract condo unit records, review multi-family unit data and re-compose property records into assessment files for assessment revenue determination.	0.5	16	0	0	16.5
c. Review converted files with consulting team.	4	4	4	0	12
d. Make adjustments as required.	1	4	0	0	5
e. Check assessment files against original property files to validate recomposition of the data in the property records and make adjustments as appropriate.	0.5	8	0	0	8.5
f. Prepare final assessment roll file in Excel format.	0	2	0	0	2
g. Convert final assessment roll to electronic format acceptable to the Property Appraiser.	1	0	6	0	7
h. Prepare working assessment roll file in Excel for County administration.	0.5	3	0	0	3.5
TOTAL ESTIMATED MAN-HOURS - TASK 1	8	38	10	0	56
TOTAL ESTIMATED CONSULTING FEE - TASK 1	\$1,400	\$5,700	\$1,500	\$0	\$8,600
ESTIMATED EXPENSES - TASK 1 3.00%					\$258
TOTAL ESTIMATED CHARGES - TASK 1					\$8,858
TASK 2 <u>Participate in the evaluation of the payoff of the current solid waste debt.</u>					
a. Meet with evaluation team (team) to discuss payoff of the current solid waste debt.	2	2	0	0	4
b. Review sources of funds for payoff of debt and remaining balances after payoff.	0.5	2	0	0	2.5
c. Review sources of funds to supplement the solid waste assessment and/or tipping fees to provide sufficient revenues to fund the solid waste operations.	0.5	2	0	0	2.5
d. Evaluate alternative scenarios of sources of funds for solid waste operations to include, but not necessarily be limited to combinations of residential assessments, tipping fees, special tipping fee contracts, supplemental funds (such as \$0.01 local options sales tax revenues) etc.	4	4	0	0	8
e. Meet with evaluation team (team) to discuss preliminary conclusions.	3	3	0	0	6
f. Conduct follow-up analysis based upon conclusions of the team.	1	4	0	0	5
g. Meet with evaluation team (team) to discuss final conclusions.	2	2	0	0	4
h. Prepare letter report of our analysis, findings and conclusions.	1	6	0	0	7
i. Present the results of the analysis to the Board of County Commissioners in a workshop.	2	2	0	0	4
TOTAL ESTIMATED MAN-HOURS - TASK 2	16	27	0	0	43
TOTAL ESTIMATED CONSULTING FEE - TASK 2	\$2,800	\$4,050	\$0	\$0	\$6,850
ESTIMATED EXPENSES - TASK 2 3.00%					\$206
TOTAL ESTIMATED CHARGES - TASK 2					\$7,056
TASK 3 <u>Provide continuing assistance, as required, to County staff in reviewing appeals and preparing corrections to be made to the solid waste disposal assessment roll.</u>					
a. Review appeals forwarded by County staff and draft recommended action - assume 20 appeals.	4	20	0	4	28
b. Prepare adjustment to the assessment role for recommended actions approved by County staff and forward to County staff - assume 10 adjustments.	2	10	0	2	14
TOTAL ESTIMATED MAN-HOURS - TASK 3	6	30	0	6	42
TOTAL ESTIMATED CONSULTING FEE - TASK 3	\$1,050	\$4,500	\$0	\$240	\$5,790
ESTIMATED EXPENSES - TASK 3 3.00%					\$174
TOTAL ESTIMATED CHARGES - TASK 3					\$5,964

SOURCE: BURTON & ASSOCIATES

NOTICE TO PROCEED

To: Burton and Associates
200 Business Park Circle
Suite 101
St. Augustine, FL 32095

Date: July 12, 2006


Project:
Solid Waste Disposal
Program Funding
Nassau County, FL

You are hereby notified to commence work in accordance with the Agreement for the project referenced above dated July 12, 2006, approved by the Board of County Commissioners of Nassau County, Florida in Regular Session of July 12, 2006. You are to complete the project in accordance with the Basic Services and Project Deliverables, outlined in Exhibits A, B, and C. The cost shall be as follows:

- (1) Contract Commitment Option: Provide the data in an electronic format acceptable to the Tax Collector in the time frames set forth pursuant to the contract in order to assure that a separate bill for the non ad valorem assessment notice for residential and commercial can be sent out by the Tax Collector within a time frame established by the Tax Collector. The fee for this Option shall be \$37,930.

- (2) Best Efforts Option: Assure that the requirements and time frames set forth in Florida Statutes Chapter 197 and the time frames set forth within the contract are met in order to legally place the residential and commercial assessment on the tax bill which includes providing it in an electronic format acceptable to the Tax Collector and the data must be acceptable to the Tax Collector and the County. The fee for meeting the legal requirements and time frames outlined in this Option shall be \$45,000 in addition to the \$37,930.

NASSAU COUNTY, FLORIDA



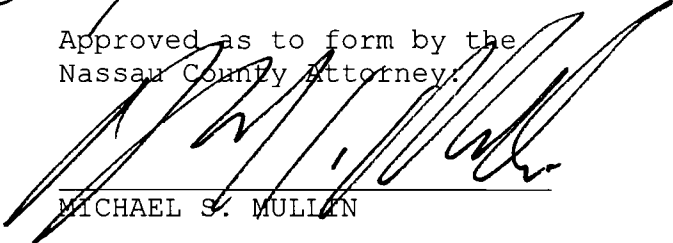
THOMAS D. BRANAN, JR.
Its: Chairman

ATTEST:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

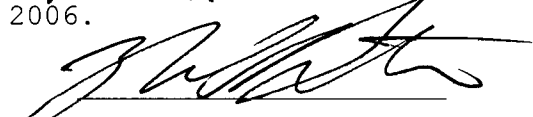
Approved as to form by the
Nassau County Attorney:



MICHAEL S. MULLIN

Receipt of the above Notice to Proceed is hereby acknowledged:

By: MICHAEL E. BURTON this the 17th day of
July, 2006.

By: 

Title: PRESIDENT

AGREEMENT FOR
PROFESSIONAL CONSULTANT SERVICES FOR
SOLID WASTE DISPOSAL PROGRAM FUNDING
2006-2007 FISCAL YEAR
NASSAU COUNTY, FLORIDA

THIS AGREEMENT entered into this 12th day of July, 2006, by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the State of Florida, (hereinafter referred to as "COUNTY") and **BURTON & ASSOCIATES**, (hereinafter referred to as "BURTON") a Florida Corporation authorized to do business in the State of Florida at 200 Business Park Circle, Suite 101, World Golf Village, St. Augustine, Florida 32250.

The COUNTY and BURTON in consideration of the mutual promises hereinafter set forth, agree as set forth below:

ARTICLE 1 - GENERAL

1.1 Standard of Care

BURTON & Associates responded to the COUNTY's Request for Proposal (RFP) to calculate or provide a commercial solid waste assessment and residential solid waste assessment. BURTON has indicated that the methodology to be utilized is appropriate and reasonable and meets the rational nexus test. BURTON further states that he and his firm have the knowledge, experience and ability to perform the work set forth in the RFP. BURTON shall perform for or furnish to the COUNTY professional consulting services in all phases of the Project

to which this Agreement applies as hereinafter provided. BURTON may employ such Consultants, as BURTON deems necessary to assist in the performance or furnishing of professional services hereunder. BURTON shall assure the COUNTY that any Consultant utilized shall have experience in analyzing waste generation and/or solid waste funding in Florida.

The standard of care for all professional consulting services performed or furnished by BURTON under this Agreement will be the care and skill ordinarily used by members of the Economic Consulting profession practicing under similar conditions at the same time and in the same locality.

1.2 Definitions

Wherever used in this Contract, the following terms have the meanings indicated which are applicable to both the singular and plural thereof:

ADDITIONAL SERVICES: Additional Services means professional services to be performed for or furnished to the COUNTY by BURTON, other than services described in Exhibit "A", Exhibit "B" and Exhibit "C" of this Agreement.

AGREEMENT: Agreement means this Agreement between the COUNTY and BURTON for Professional Consulting Services, including those exhibits listed in this Agreement.

BASIC SERVICES: Basic Services means the professional consulting services to be performed for or furnished to the

COUNTY by BURTON as listed in Exhibit "A", Exhibit "B", and Exhibit "C" of this Agreement.

PROJECT DELIVERABLES: Project Deliverables means those items of BURTON's work product that are ultimately to be delivered to COUNTY as enumerated in Exhibit "A", Exhibit "B", and Exhibit "C".

ARTICLE 2 - BASIC SERVICES OF BURTON

2.1 Project Deliverables

2.1.1 Those Basic Services and Project Deliverables to be performed and furnished as contained in Exhibit "A", Exhibit "B" and Exhibit "C".

2.1.2 Within forty five (45) calendar days after each billing milestone, see Exhibit "C", the COUNTY shall review each Project Deliverable for the purpose of determining whether, in the COUNTY's opinion, each Project Deliverable has been completed in accordance with BURTON's Standard of Care (paragraph 1.1) and the other provisions of this Agreement. If in the COUNTY's opinion, any Project Deliverable does not meet BURTON's Standard of Care or other provisions of this Agreement, the COUNTY shall within the forty-five (45) day period notify BURTON in writing of the deficiency that the COUNTY believes exists in the Project Deliverable. Otherwise, the Project Deliverable will be deemed acceptable to the COUNTY.

ARTICLE 3 - ADDITIONAL SERVICES

All modifications or additions to the Basic Services and Project Deliverables as outlined in Exhibit "A", Exhibit "B", and Exhibit "C" will require prior written approval of the Nassau County Board of County Commissioners. Additional Services fee and/or schedule modifications, if approved, will be made part of this Agreement through issuance of a written Supplemental Agreement executed with the same formalities as the Original Agreement.

ARTICLE 4 - TERM

The term of this Contract shall commence on July 12, 2006, and shall terminate three (3) years from said date. A three (3) year renewal term is contemplated subject to the annual review and recommendation of COUNTY staff, the satisfactory negotiation of terms consented to in writing by both parties, annual appropriation, and approval by the Nassau County Board of County Commissioners.

ARTICLE 5 - CONFORMANCE WITH PROPOSAL

It is understood that the work required herein is in accordance with the proposal made by BURTON, pursuant to the Request for Proposal and Specifications, See Exhibit "A". All documents submitted by BURTON in relation to said proposal, See Exhibits "B" and Exhibit "C", by reference, are made a part hereof, as if set forth herein in full.

ARTICLE 6 - COUNTY OR ITS DESIGNEE'S RESPONSIBILITIES

Except as otherwise provided in Exhibit "A", Exhibit "B" and Exhibit "C", the COUNTY shall accomplish the following in a timely manner so as not to delay the services of BURTON and the COUNTY shall bear all costs incidental to compliance with the requirements of this Section.

6.1 Designate in writing a person to act as the COUNTY's representative with respect to the services to be performed or furnished by BURTON under this Agreement. Such person will have complete authority to transmit instructions, receive information and interpret and define the COUNTY's policies and decisions with respect to BURTON's services for the Project.

6.2 Assist BURTON by placing at BURTON's disposal all available and pertinent reports, data, and other information needed by BURTON to carry out the services to be provided under this Agreement.

6.3 Give written notice to BURTON whenever COUNTY observes or otherwise becomes aware of any development that affects the scope or time of performance or furnishing of BURTON's services, or any defect or nonconformance in BURTON's services or in the work of BURTON. Nonetheless, COUNTY does not have a duty to search and find defects or nonconformance in BURTON's services, except as required in Paragraph 2.1.2.

6.4 The following are the requirements for County staff:

6.4.1 Total annual tonnage received at the landfill - FY 2004 and FY 2005 actual, FY 2006 estimated and

FY 2007 projected, allocate to waste generated within the County and waste generated outside of the County (estimate if actual not available).

6.4.2 Total annual residential tonnage generated within the County and received at the landfill - FY 2004 and FY 2005 actual, FY 2006 estimated and FY 2007 projected.

6.4.3 Average residential tonnage per household generated within the County per year - FY 2004 and FY 2005 actual, FY 2006 estimated and FY 2007 projected.

6.4.4 Historical solid waste disposal operations and maintenance ("O&M") costs (cash requirements, including minor capital) for FY 2004 and FY 2005.

6.4.5 Year to date budget vs. actual solid waste disposal O&M costs (cash requirements, including minor capital) for FY 2006 with estimate for full year FY 2006.

6.4.6 Year to date budget vs. actual capital projects expenditures for FY 2006 and estimate for full year FY 2006.

6.4.7 FY 2007 solid waste disposal O&M budget.

6.4.8 Schedule(s) of existing debt service for all outstanding debt associated with the landfill.

6.4.9 Official statement or loan agreement for any outstanding debt.

6.4.10 Capital improvements program (CIP) for solid waste disposal for FY 2007 - FY 2011.

6.4.11 Year-end FY 2005 fund balances for all solid waste disposal funds.

6.5 The following are the requirements for the Property Appraiser's staff:

6.5.1 2006 property roll database, which has been received by Burton.

6.5.2 Title and description of fields on property role database (field titles received, descriptions needed).

6.5.3 Final 2004 property roll (promised for delivery at kick-off meeting on July 12, 2006.

6.5.4 Key to business type codes, which has been received by Burton.

6.6 The following are the requirements for the Tax Collector's staff:

6.6.1 Specification for format of assessment roll.

ARTICLE 7 - TIME OF PERFORMANCE AND OPTIONS

7.1 Prior to beginning the performance of any basic professional services under this Agreement, BURTON must receive a written Notice to Proceed from the COUNTY.

7.2 Two options are included in this contract: (1) A Contract Commitment option to provide the data in an electronic format acceptable to the County and Tax Collector in the time frames set forth herein in order to assure that a

separate bill for the non ad valorem assessment notice for residential and commercial can be sent out by the Tax Collector within a time frame established by the Tax Collector; and (2) A "best efforts" Option to assure that the requirements and time frames set forth in Florida Statutes Chapter 197 and the time frames set forth herein are met in order to legally place the residential and commercial assessment on the tax bill (which includes providing it in an electronic format acceptable to the Tax Collector and the County). Key milestones and dates for these two Options are presented below:

	<u>Schedule(s)</u>	
	<u>Contract Commitment</u>	<u>Best Efforts</u>
Contract approval	July 12	July 12
Notice to proceed	July 12	July 12
Project kick-off meeting	July 12	July 12
Draft report with preliminary assessment roll:		
To staff	September 29	August 9
To Board	October 6	August 11
Board Workshop	October 10	August 15
Second Board Workshop if required	October 12	August 17
Assessment Roll to Mail Contractor	October 16	August 21
Mail out of required Notice		
(required 20 days prior to Hearing)	October 20	August 25
Final Report to County	October 20	August 25
Hearing for adoption of assessments	November 10	September 15
Continuation of hearing if required	November 21	September 25
Final assessment roll to Tax Collector	November 30	October 2

If BURTON meets the "best efforts" requirements and time frames contained in Florida Statutes Chapter 197 and the time frames set forth herein and provides the data in an electronic format acceptable to the Tax Collector and the County and the assessment is legally placed on the tax roll, he shall receive an additional amount of \$45,000. If the Board of County Commissioners, at a hearing, does not adopt a rate schedule to be included on the tax bill or by any act or omission prevents the assessment from being placed on the tax roll, except through some act or omission of BURTON, BURTON shall be entitled to the \$45,000 provided he has met all other requirements set forth for "best efforts". If the Tax Collector accepts the data in an acceptable format and the assessment is not placed on the tax roll not based upon any error or omission of Burton, Burton shall be paid the additional amount of \$45,000.00.

The "contract commitment" schedule is set forth in the time frames on Page 8 of the contract and if BURTON provides the data in an electronic format acceptable to the Tax Collector and the County within the time frames set forth herein and the assessment is sent out by the tax collector he shall only receive the sum of \$37,930.00.

The project deliverables pursuant to either option shall be certified by BURTON as reasonable and that they meet the rational nexus test.

ARTICLE 8 - PAYMENTS TO BURTON

8.1 Methods of Payment for Services and Expenses

8.1.1 Payment: The COUNTY shall pay BURTON for Services as set forth herein. The dollar amounts represented in the contract are inclusive of all costs associated with travel, expenses and reproduction costs. Payment for Options will occur based on completion of Milestones as shown in Exhibit "C". Nassau County will pay BURTON based on Exhibit "C".

8.1.2 Additional Services: The COUNTY shall pay BURTON for Additional Services not set forth herein as required by the COUNTY, rendered herein and in accordance with Article 3 of this Agreement. Additional Services provided by BURTON shall have the prior written approval of the COUNTY or its designee and executed with the same formalities as the original Agreement.

8.2 PAYMENTS

8.2.1 Prompt Payment Act: Payments shall be made within forty five (45) days of receipt of Contractor's invoice, and shall be paid pursuant to Florida Statutes 218.70, the Florida Prompt Payment Act. Payments shall be made provided the submitted invoice is accompanied by adequate supporting

documentation and inspected and approved by the Project Manager, Cathy Lewis.

8.2.2 If the COUNTY or its designee fails to make any payment due BURTON for services within forty five (45) days after receipt of BURTON's invoice, BURTON may, after giving seven (7) days written notice to COUNTY or its designee, suspend services under this Agreement until BURTON has been paid in full all amounts due for services, expenses and charges, without BURTON incurring liability due to such suspension.

ARTICLE 9 - TRUTH-IN-NEGOTIATION CERTIFICATE

The signing of this Agreement by BURTON shall act, as the execution of a truth-in-negotiation certificate certifying that the amount used to determine the compensation provided for in this Agreement is accurate, complete, and current as of the date of the Agreement.

ARTICLE 10 - TERMINATION

This Agreement may be terminated by the COUNTY, with or without cause, immediately upon written notice to BURTON. Unless BURTON is in breach of this Agreement, BURTON shall be paid for services rendered to the COUNTY's satisfaction through the date of termination. After receipt of a Termination Notice and, except as otherwise directed by the COUNTY, BURTON shall:

- A. Stop work on the date to the extent specified.

B. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.

C. Transfer all work in process, completed work, and other material related to the terminated work to the COUNTY.

ARTICLE 11 - EXPERT WITNESS

BURTON shall serve as an expert or professional witness for the COUNTY in any legal proceedings arising in connection with this Contract, if the COUNTY so requests. The expert or professional witness fee for BURTON shall be negotiated at the time BURTON is called for such a duty, based upon the hourly rates included in Exhibit "C" indexed by the CPI with a maximum not to exceed number established at such time based upon the scope of the issues involved.

ARTICLE 12 - PERSONNEL

A. BURTON represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Agreement. Such personnel shall not be employees of or have any contractual relationship with the COUNTY.

B. All of the services required hereunder shall be performed by BURTON or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under State and Local law to perform such services.

C. BURTON warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field.

ARTICLE 13 - INDEPENDENT CONTRACTOR RELATIONSHIP

A. BURTON is, and shall be, in the performance of all work services and activities under this Agreement, an Independent Contractor, and not an employee, agent, or servant of the COUNTY. All persons engaged in any of the work or services performed pursuant to this Agreement shall at all times and in all places be subject to BURTON's sole direction, supervision, and control.

B. BURTON shall exercise control over the means and manner in which it and its employees perform the work, and, in all respects BURTON's relationship and the relationship of its employees to the COUNTY, shall be that of an Independent Contractor and not as employees or agents of the COUNTY. BURTON does not have the power or authority to bind the COUNTY in any promise, Agreement, or representation other than specifically provided for in this Agreement.

ARTICLE 14 - MODIFICATIONS TO SCOPE OF WORK/CHANGE ORDERS

As applicable to the work performed by BURTON during the contract term, the COUNTY may at any time, by written order, make changes within the general scope of the Contract and work and service to be performed. If any such change causes an increase or decrease in BURTON's cost of, or the time required

for performance of the project work, an equitable adjustment shall be made and the Contract shall be amended in writing accordingly. Any claim by BURTON for adjustment under this clause must be asserted in writing within thirty (30) days from the date of receipt by BURTON of the notification of change unless the COUNTY grants a further period of time before the completion of the contract. BURTON shall proceed with the prosecution of the work as changed. Except as otherwise provided in this Contract, no charge for any extra work or materials will be allowed.

ARTICLE 15 - INSURANCE

BURTON shall not commence work under this Agreement until it has obtained all insurance required under this Paragraph, and such insurance has been approved by the COUNTY.

A. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida. BURTON shall furnish Certificates of Insurance naming the COUNTY as the additional insured and sent to the COUNTY prior to the commencement of operations. The Certificates shall clearly indicate that BURTON has obtained insurance of the type, amount, and classification as required for strict compliance with this Paragraph, and that no material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the COUNTY. Compliance with the foregoing requirements shall not

relieve BURTON of its liability and obligations under this Agreement.

B. BURTON shall maintain, during the term of this Agreement, standard Professional Liability Insurance in the Amount of \$1,000,000.00 per occurrence.

C. BURTON shall maintain, during the term of this Agreement, adequate Workers' Compensation Insurance and Employers' Liability Insurance in at least such amounts as are required by law for all of its employees pursuant to Florida Statutes, Section 440.02.

D. BURTON shall secure and maintain during the Contract term, ONE MILLION (\$1,000,000) DOLLARS single limit Commercial General Liability insurance, covering itself, its employees, agents, consultants or subsidiaries, and their employees or agents, for claims for damages caused by personal injury, loss or damage of property, and other such causes including what is commonly known as groups A, B, and C (libel, false arrest, slander). If such comprehensive coverage of all subcontractors, outside consultants and agents employed by BURTON in the performance of this Contract is not available from BURTON's insurer then, upon the COUNTY's approval, BURTON may furnish to the COUNTY insurance policies with similar coverage and protection for the COUNTY provided to it by its subcontractors, outside consultants or agents in addition to BURTON's own policy. Such policies shall include coverage for

claims by any person as a result of actions directly or indirectly related to the employment of such person by the Consultant or by any of its consultants doing work in connection with this Contract. Public Liability coverage shall include either Blanket Contractual insurance or a Designated Contract Contractual Liability coverage endorsement, indicating expressly BURTON's agreement to hold the COUNTY harmless as provided in Article 16 hereunder. The COUNTY shall be named as an additional insured.

E. BURTON shall secure and maintain during the Contract term, ONE MILLION DOLLARS (\$1,000,000) single limit Commercial Automobile Liability insurance, protecting itself, its employees, agents, consultants or subsidiaries and their employees or agents, against claims for damages caused by personal injury, loss or damage of property and other such causes. If such comprehensive coverage of all subcontractors, outside consultants and agents employed by BURTON in the performance of this Contract is not available from BURTON's insurer then, upon the COUNTY's approval, BURTON may furnish to the COUNTY insurance policies with similar coverage and protection for the COUNTY provided to it by its subcontractors, outside sub-consultants or agents in addition to BURTON's own policy. Such policies shall include coverage for claims by any person as a result of actions directly or indirectly related to the employment of such person by BURTON

or by any of its consultants doing work in connection with this Contract. Public Liability coverage shall also include automobiles, whether owned, non-owned, or hired. It shall include either Blanket Contractual insurance or a Designated Contract.

ARTICLE 16 - INDEMNIFICATION

BURTON shall indemnify and hold harmless the COUNTY, and its Officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or wrongful conduct of BURTON and/or any persons employed or utilized by BURTON in the performance of the Agreement.

ARTICLE 17 - SUCCESSORS AND ASSIGNS

The COUNTY and BURTON each binds itself and its partners, successors, executors, administrators, and assigns to the other party, in respect to all covenants of this Agreement. Except as set forth herein, neither the COUNTY nor BURTON shall assign, sublet, convey, or transfer its interest in this Agreement without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COUNTY, which may be party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COUNTY and BURTON.

ARTICLE 18 - CONFLICT OF INTEREST

BURTON represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder. BURTON further represents that no person having any interest shall be employed for said performance.

BURTON shall promptly notify the COUNTY in writing by certified mail of any potential conflicts of interest for any prospective business association, interest, or other circumstance, which may influence or appear to influence BURTON's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that BURTON may undertake and request an opinion of the COUNTY, whether such association, interest, or circumstance constitutes a conflict of interest if entered into by BURTON.

The COUNTY agrees to notify BURTON of its opinion by certified mail within thirty (30) days of receipt of notification by BURTON. If, in the opinion of the COUNTY, the prospective business association, interest, or circumstance would not constitute a conflict of interest by BURTON, the COUNTY shall so state in the notification, and BURTON shall, at his/her option enter into said association, interest, or circumstance, and it shall be deemed not in conflict of

interest with respect to services provided to the COUNTY by BURTON under the terms of this Agreement.

ARTICLE 19 - FINANCIALS

BURTON further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Agreement.

ARTICLE 20 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

BURTON shall deliver to the COUNTY for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the COUNTY under this Agreement.

BURTON shall comply with the provisions of Florida Statutes, Chapter 119 (Public Records Law) except as provided for in the following paragraphs.

BURTON may use its proprietary Financial Analysis and Management System (FAMS XL[®]) in the accomplishment of work under this contract. It is recognized that FAMS XL[®] is a proprietary product of BURTON, includes trade secrets and, as such, the FAMS XL[®] model and its source code is exempt from public records laws in accordance with FS 815.045, a copy of which is included below:

815.045 Trade secret information.--The Legislature finds that it is a public necessity that trade secret information as defined in s. 812.081, and as provided for in s. 815.04(3), be expressly made confidential and exempt from the public records law because it is a felony to disclose such records. Due to the legal uncertainty as to whether a public employee would be protected from a felony conviction if otherwise complying with chapter 119, and with s. 24(a), Art. I of the State Constitution, it is imperative that a public records exemption be created. The Legislature in making disclosure of trade secrets a crime has clearly established the importance attached to trade secret protection. Disclosing trade secrets in an agency's possession would negatively impact the business interests of those providing an agency such trade secrets by damaging them in the marketplace, and those entities and

individuals disclosing such trade secrets would hesitate to cooperate with that agency, which would impair the effective and efficient administration of governmental functions. Thus, the public and private harm in disclosing trade secrets significantly outweighs any public benefit derived from disclosure, and the public's ability to scrutinize and monitor agency action is not diminished by nondisclosure of trade secrets.

Therefore, if BURTON uses FAMS XL[®] in the accomplishment of work under this contract, BURTON may not be compelled to disclose FAMS XL[®], or its source code, to the COUNTY or any other parties for any purpose or reason; however, BURTON will conduct interactive work sessions with COUNTY staff to review the input and results of analyses conducted using FAMS XL[®] and will disclose and deliver to the COUNTY output schedules from the FAMS XL[®] model for the purpose of accomplishing the County's business. Output schedules of FAMS XL[®] that are delivered to the County in deliverable products such as reports, presentations, etc. are excluded from this trade secret exemption.

ARTICLE 21 - REUSE OF DOCUMENTS

Providing that applicable payment to BURTON, in accordance with the terms of this Contract, has been made, the COUNTY shall have unlimited rights, for the benefit of the COUNTY, in all reports, statistical data, specifications, notes and other BURTON's work produced in the performance of this Contract, or in contemplation thereof including the right to use same on any other COUNTY work. All documents prepared by BURTON pursuant to this Contract are instruments of service in respect of the project. Reuse for another project without written verification or adaptation by BURTON for the specific purpose intended will be at the COUNTY's risk. Any such verification or adaptation, if requested by the COUNTY, will

entitle BURTON further compensation at rates to be agreed upon by the COUNTY and BURTON.

ARTICLE 22 - ACCESS AND AUDITS

BURTON shall maintain adequate records to justify all charges, expenses, and costs incurred in performing the Work for at least three (3) years after completion of this Agreement. The COUNTY and the Clerk of Courts shall have access to such books, records, and documents as required in this Section for the purpose of inspection or audit during normal business hours, at the COUNTY's or the Clerk's cost, upon five (5) days written notice.

ARTICLE 23 - NONDISCRIMINATION

BURTON warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, physical handicap, sex, age, or national origin.

ARTICLE 24 - MODIFICATIONS TO CONTRACT

This Contract, together with any exhibits, amendments and schedules constitute the entire Contract between the COUNTY and BURTON and supersede all prior written or oral understandings. This Contract and any exhibits, amendments and schedules may only be amended, supplemented, modified or canceled by a written instrument duly executed by the parties hereto.

ARTICLE 25 - ENTIRETY OF CONTRACTUAL AGREEMENT

The COUNTY and BURTON agree that this Agreement, Exhibit(s), and any Supplemental Agreements, set forth the entire Agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in this Agreement may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto.

ARTICLE 26 - AUTHORITY TO PRACTICE

BURTON hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner.

ARTICLE 27 - SEVERABILITY

If any term or provision of this Agreement, or the application thereof to any person or circumstance, shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, or the application of such item(s) or provision(s), to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other item and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 28 - FLORIDA LAW

This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce this Agreement shall be held in Nassau County.

ARTICLE 29 - DISPUTES

Any dispute arising under this Agreement shall be addressed by the representatives of the COUNTY and BURTON as set forth herein. Disputes shall be set forth in writing to the County Administrator, and provided by overnight mail, UPS, FedEx, or certified mail, with a response provided in the same manner prior to any meetings of representatives. The initial meeting shall be with the County Administrator and any additional representative(s) he/she deems necessary and BURTON's representative(s). If the dispute is not settled at that level, the County Attorney shall be notified in writing by the County Administrator or his/her designee, and the County Attorney, County Administrator and his/her designee shall meet with BURTON's representative(s). Said meeting shall occur within sixty (60) days of the notification by the County Administrator or his/her designee. If there is no satisfactory resolution, the claims, disputes, or other matters in question between the parties to this Agreement arising out of or relating to this Agreement or breach thereof, if not disposed of by Agreement as set forth herein, shall be submitted to mediation in accordance with mediation rules as established by the Florida Supreme Court. Mediators

shall be chosen by the COUNTY and the cost of mediation shall be borne by BURTON. If either party initiates a Court proceeding, and the Court orders, or the parties agree to, mediation, the cost of mediation shall be borne by BURTON. BURTON shall not stop work during the pendency of mediation or dispute resolution. No litigation shall be initiated unless and until the procedures set forth herein are followed.

ARTICLE 30 - NOTICE

All notices required in this Agreement shall be sent via certified mail, return receipt requested, and, if sent to the COUNTY shall be mailed to:

Nassau County Board of County Commissioners
Cathy Lewis, Project Manager
96160 Nassau Place
Yulee, FL 32097

For invoices:

Invoices shall be sent simultaneously to the Board of County Commissioners and to the Clerk's Office to the following individuals and addresses as indicated:

Nassau County Board of County Commissioners
Attn: Cathy Lewis, Project Manager
96160 Nassau Place
Yulee, FL 32097

Nassau County Clerk of Courts Office
Attn: Chris Lacambra, Deputy Comptroller
Post Office Box 4000
Fernandina Beach, FL 32035

And, if sent to BURTON, shall be mailed to:

Michael E. Burton, President
Burton & Associates
200 Business Park Circle, Suite 101
St. Augustine, Florida 32095


ARTICLE 31 - JOINT DRAFTING OF DOCUMENT

The parties acknowledge that this document has been jointly drafted by the parties.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in two (2) copies, each of which shall be deemed an original on the date first above written.

OWNER:

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



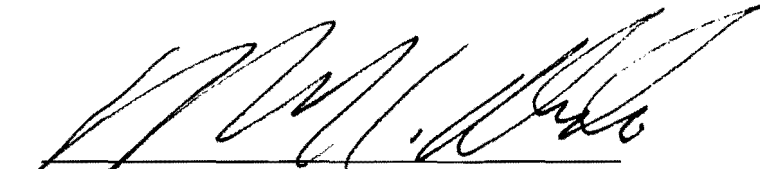
THOMAS D. BRANAN, JR.
Its: Chairman

ATTEST
as to Chairman's signature:



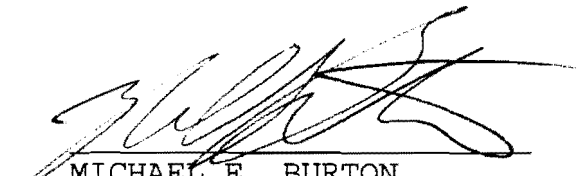
JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form and legality
by the Nassau County Attorney:



MICHAEL S. MULLIN

CONSULTANT:
BURTON & ASSOCIATES



MICHAEL E. BURTON
Its: President

Z/amyers/agreements/burton-solid-waste

Exhibit "A"

RFP and Specs

SW Disposal RFP

NASSAU COUNTY, FLORIDA

REQUEST FOR PROPOSALS

**SOLID WASTE DISPOSAL PROGRAM FUNDING
RESIDENTIAL AND COMMERCIAL SPECIAL ASSESSMENTS
GATE RATE TIPPING FEE
2006-2007 FISCAL YEAR**

MARCH 16, 2006

**Nassau County Courthouse Annex
76347 Veterans Way
Yulee, FL 32097**

SW Disposal RFP

**NASSAU COUNTY, FLORIDA
REQUEST FOR PROPOSALS
SOLID WASTE DISPOSAL PROGRAM FUNDING
RESIDENTIAL AND COMMERCIAL SPECIAL ASSESSMENTS
GATE RATE TIPPING FEE
2006-2007 FISCAL YEAR**

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**NASSAU COUNTY, FLORIDA
REQUEST FOR PROPOSALS
SOLID WASTE DISPOSAL PROGRAM FUNDING
RESIDENTIAL AND COMMERCIAL SPECIAL ASSESSMENTS
GATE RATE TIPPING FEE
2006-2007 FISCAL YEAR**

I. INTRODUCTION AND GENERAL INFORMATION

Objectives

Nassau County is requesting proposals from qualified consultant firms to accomplish the following objectives:

1. Determine the solid waste disposal residential special assessment rate for fiscal year 2006-2007;
2. Develop and implement a solid waste disposal commercial special assessment program for fiscal year 2006-2007;
3. Determine an appropriate gate rate tipping fee based upon cost thereof for fiscal year 2006-2007.

Information

The County has assessed a county wide residential solid waste disposal special assessment since 1988 and effective with fiscal year beginning October 1, 2006 intends to expand the special assessment program to include commercial properties within the geographic boundaries of Nassau County. Commencing with fiscal year 2006/2007, and with the tax statement mailed for such fiscal year, the County also intends to use the uniform method of collecting non-ad valorem solid waste special assessments as authorized in F.S. 197.3632 and County Resolution 2005-185 (Appendix A).

The Board of County Commissioners has entered into a "Uniform Collection Agreement" with the Tax Collector dated June 27, 2005, which must be strictly adhered to regarding uniform methodology for collections (Appendix B)

Codification of County ordinances related to Solid Waste can be found at Nassau County Clerk of Courts website address www.nassauclerk.com, link "County Ordinances", Municode Online Chapter 30 ½ "Trash and Solid Wastes."

2005 Solid Waste Disposal Residential Special Assessment information:

1. Number of residential units assessed – 26,921
2. Total billed - \$1,749,865
3. 2005 residential special assessment rate - \$65 per unit.
4. Solid Waste Fund 2005/2006 Original Budget all sources and uses - \$13,586,682

Preliminary number of commercial properties with Department of Revenue commercial use codes as of 2/27/06 – 1,222 (Appendix C).

2005/2006 gate rate tipping fee \$50 per ton.

SW Disposal RFP

In accordance with ordinances as amended, the County annually adopts a resolution establishing the residential special assessment rate and tipping fee rate. The 2005/2006 resolution no. 2005-146 is located at Appendix D.

Cost of Proposal Preparation and Right to Reject Proposals

Costs for developing and submitting proposals are entirely the obligation of the proposer and shall not be charged in any manner to Nassau County. Costs incurred during contract negotiations are the responsibility of the firm selected and should not be charged to the County. Nassau County reserves the right to accept or reject any or all proposals, to waive technical errors and informalities, and to accept the proposal, which, in its judgment, best serves the public interest.

Contacts

Any questions regarding this RFP shall be in writing, email acceptable, and directed only to:

Cathy Lewis
Administrative Services Department
Nassau County
96160 Nassau Place
Yulee, Florida 32097
clewis@nassaucountyfl.com

If you plan to submit proposal, contact Cathy Lewis as soon as possible. However, this is not required in order to submit a proposal. Purpose is to inform all potential proposers of addendum to proposal should it occur.

Geography and Form of Government

Nassau County, Florida, encompasses 726 square miles in the northeast corner of Florida bordering Georgia (north), the Atlantic Ocean (east), and Jacksonville (south). The land area for the County is equal to 652 square miles, with the remaining 74 square miles representing inland waterways. The County is divided into three incorporated areas: Hilliard in the northwest region, Callahan in the south mid-west and Fernandina Beach (the County seat) in the east.

The County operates under a non charter commission/administrator form of government, with a governing board consisting of five county commissioners, elected at-large to staggered four-year terms. Each commission member must meet district residency requirements.

SW Disposal RFP

II. SCOPE OF SERVICES

Nassau County is requesting proposals from qualified consultant firms to accomplish the following objectives and providing the necessary deliverables:

1. Determine the solid waste disposal residential special assessment rate for fiscal year 2006-2007
2. Develop and implement a solid waste disposal commercial special assessment program beginning fiscal year 2006-2007
3. Determine an appropriate gate rate tipping fee based upon cost thereof for fiscal year 2006-2007.

In order to accomplish the above objectives, the consultant must:

- Adhere to and insure compliance with all applicable State and Local laws;
- Insure compliance with the Uniform Collection Agreement between the Board of County Commissioners and the Tax Collector providing required information by September 15;
- Work with County legal staff to update ordinances, meet statutory requirements, notices and other legal related issues insuring compliance with State and Local laws;
- Work with County staff to obtain necessary information;
- Develop a legally defensible apportionment methodology of assessment that is conducive to utilizing the County's ad valorem tax roll database;
- Provide necessary documents and/or information in medium required by Tax Collector for imposing and collecting the special assessment per the uniform collection method;
- Provide an assessment roll that collects the annual assessments and is capable of being efficiently updated in subsequent years. The Tax Collector will be able to provide assessment roll if assessment amount is same for all like properties. For example, same rate for all residential units;
- Determine Solid Waste Special Assessment rate based upon the full cost of providing solid waste disposal services;
- Adhere to deadlines stated in this request for proposal;
- Attend required public hearing(s) and physically meet with County staff, including Board as needed.

Subcontracting

The firm may utilize subcontractors that are skilled and competent to accomplish objectives stated. The firm is solely responsible and liable for the work of the subcontractor(s). If subcontracting is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the contract, no additional subcontracting will be allowed without the express prior written consent of the Board of County Commissioners.

Term of Contract

A 3-year contract with an option for a 3-year renewal term is contemplated, subject to the annual review and recommendation of County staff, the satisfactory negotiation of terms, and annual appropriation.

SW Disposal RFP

III. INSURANCE

Each proposer shall maintain appropriate insurance required to perform services as detailed under Scope of Services as required by State of Florida statutes and regulations. Each proposer shall have a minimum of \$1,000,000 in professional liability coverage. The firm shall maintain adequate Workers' Compensation Insurance and Employer's Liability Insurance in at least such amounts as are required by law for all of its employees pursuant to Florida Statutes, Section 440.02.

IV. TIME REQUIREMENTS

The following is a list of key dates:

Request for proposal issued	March 16, 2006
Due date for proposal submittal	March 31, 2006 by 2 p.m.
Proposal opening time	March 31, 2006 2:05 p.m.
Evaluate and rank firms	March 31-April 5, 2006
Recommendation to Board	on or before April, 12 2006
Agreement executed	end of April, 2006
Deliverables due for final staff review	July, 2006
Public Hearing	August, 2006
Required information to Tax Collector	September 15, 2006

The above dates are not inclusive of all dates which must be adhered to in compliance with State of Florida and Nassau County laws.

V. COUNTY ASSISTANCE

County staff will be available to provide and obtain information required for consultant to perform tasks necessary to complete above objectives. However, guidance from consultant to staff is imperative. County staff will be an active participant in assisting consultant with regards to legal, budgetary, solid waste generation, and uniform collection method issues and information. County legal staff will be responsible for preparation of all legal documents with advice and assistance from consultant. County staff to be involved are:

<u>Name</u>	<u>Department</u>	<u>Involvement</u>	<u>Phone Number</u>	<u>Email</u>
Mike Mullin	County Attorney	Legal	(904)548-4590	mmullin@nassaucountyfl.com
Cathy Lewis	Admin Svcs	Budgetary	(904)491-7370	clewis@nassaucountyfl.com
Mike Mahaney	County Adm	as needed	(904)491-7380	mahaney@nassaucountyfl.com
Lee Pickett	Solid Waste	Waste Generation	(904)321-5770	lpickett@nassaucountyfl.com
Michael Love	Tax Collector	Tax Collector	(904)491-7370	mlove@nassaufltc.com
Greg Haddock	Property Appr	as needed	(904)491-7300	g.haddock@nassauflpa.com

Limited commercial waste generation data is available at this time from Solid Waste Department as County does not require delivery of in-county generated commercial waste to West Nassau landfill.

PROPOSER IS TO CONTACT CATHY LEWIS ONLY IN WRITING, EMAIL ACCEPTABLE WITH ANY REQUESTS OR QUESTIONS. OTHER COUNTY STAFF ARE NOT TO BE CONTACTED REGARDING REQUEST FOR PROPOSAL.

SW Disposal RFP

VI. PROPOSAL REQUIREMENTS

Submission of Proposal

All responses to the RFP must be received not later than 2:00 PM on March 31, 2006 and submitted to John A. Crawford, Ex-Officio Clerk to the Board of County Commissioners, 76347 Veterans Way, Yulee, Florida 32097. Facsimile proposals are not acceptable. Proposals must be exclusive of any federal and state taxes, which are not applicable to counties of the State of Florida. **An original and three (3) signed copies of the Technical Proposal shall be sealed and clearly marked on the outside "Technical Proposal-Solid Waste Disposal Program Funding" and an original and three (3) signed copies of the Cost Proposal shall be sealed and clearly marked on the outside "Cost Bid-Solid Waste Disposal Program Funding." Both the technical proposal sealed envelope and the cost proposal sealed envelope shall be placed in one master sealed package and labeled:**

PROPOSAL FOR SOLID WASTE DISPOSAL PROGRAM FUNDING

Nassau County Board of County Commissioners
c/o John A. Crawford, Ex-Officio Clerk
76347 Veterans Way
Yulee, Florida 32097

Proposals received after the time and date specified will be returned to the proposer unopened. Proposals will be publicly opened at the Clerk's Office on March 31, 2006 at 2:05 PM at 76347 Veterans Way, Yulee, Florida 32097.

Proposers may withdraw their proposals prior to the indicated opening time. The request for withdrawal must be submitted in writing, email acceptable to Cathy Lewis. After the deadline, proposals become a record of the County and will not be returned to the proposer.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the agreement between Nassau County and the firm selected. Any ambiguity, conflict, discrepancy, omission or other error discovered in Request for Proposal must be reported immediately in writing, email acceptable, to Cathy Lewis.

Required Documents in Proposal

The following should be contained in the master sealed package:

- A. Title Page containing: request for proposal name; firm's name; the name, address and telephone number of a contact person; and the date of the proposal.
- B. Signed Transmittal Letter briefly stating the proposer's understanding of the work to be done, the commitment to perform the work in compliance with the Request for Proposal. Exceptions to the Request for Proposal-Technical proposal only must be clearly and specifically stated in this transmittal letter and within body of proposal. Transmittal letter should provide a statement that the proposal is a firm and irrevocable offer for forty-five (45) days from March 31, 2006.
- C. Certification that the person signing the transmittal letter is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the Board of County Commissioners.

SW Disposal RFP

D. Technical Proposal-**NO COST INFORMATION SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL-TECHNICAL PROPOSAL SHOULD BE SUBMITTED IN A SEPARATE SEALED ENVELOPE**

1. Detailed work plan by task for services to be performed as stated in Scope of Services. Each task should also contain the time frame and subcontractor information.
2. Identification of professional staff who will work on project with a resume for each containing the following information
 - a. Formal education
 - b. Experience in private business or government
 - c. Experience in assisting local governments in developing innovative and efficient solutions to the public sector issues
 - d. Membership in various national and state governmental associations (past and present)
 - e. Professional recognition, such as licenses, awards, credentials, certifications etc.
3. Description of your firm's experience in this type of analysis work including a statement of how long your firm has been providing similar services to governments, a list of at least 5 governments, 2 of which are Counties, your firm is providing or has provided similar service currently or in previous 3 years. Attach two letters of reference.
4. List of engagements within the last three years, by type of engagement, with Nassau County Board of County Commissioners.
5. An affirmative statement that your company is licensed to operate in the State of Florida.
6. Copy of professional liability, workers' compensation, and employers' liability insurance certificate and disclosure for the past five years of successful claims against the firm.

E. Sealed Dollar Cost Bid-**COST BID SHOULD BE SUBMITTED IN A SEPARATE SEALED ENVELOPE**

1. Submit a sealed dollar cost bid and three (3) copies, sealed separately from the technical proposal, but contained within the same master sealed package.
2. Sealed cost bid envelope should be marked "Cost Bid-Solid Waste Disposal Program Funding."
3. Cost bid schedule with a total lump sum amount and cost detailed for each work plan task. Cost should be all-inclusive and include out of pocket and subcontractor costs.

SW Disposal RFP

VII. FIRM QUALIFICATIONS AND EXPERIENCE

1. The firm must be licensed to operate in the State of Florida.
2. The firm must have performed similar services for a minimum of three (3) years.
3. The firm must have available government expertise. Resumes shall be provided for the manager and staff anticipated to be involved in the project.
4. Firm promotional material may be included as supplemental information.

VIII. EVALUATION PROCEDURES

A 3-member committee consisting of a representative from County Administration, Administrative Services and Tax Collector offices will evaluate proposals submitted. During the evaluation process, the committee reserves the right, where it may serve the County's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions.

The committee will rank each firm and provide a recommendation to the Board of County Commissioners who has final approval authority. It is anticipated that a firm will be selected no later than April 12, 2006 and a contract executed between both parties no later than April 30, 2006.

A 100-point formula scoring system will be utilized based upon the following criteria:

1. Mandatory Elements-automatic proposal rejection
 - a. Firm is licensed to practice in the State of Florida
 - b. The firm adhered to the instructions in this request for proposal on preparing and submitting the proposal
2. Firm Qualifications - 50 points
 - a. The firm's past experience and performance on comparable government engagements - 20 points
 - b. The quality of the firm's professional personnel to be assigned to the engagement -15 points
 - c. The firm's ability to plan the engagement and efficiently utilize computer automation and comply with all state and local laws - 15 points
3. Work Plan-30 points
 - a. Adequacy of firm's detail work plan including staffing plan - 15 points
 - b. Ability to meet time requirements stated in request for proposal - 15 points
4. Cost-20 points

SW Disposal RFP

IX. PAYMENT PROCEDURES

Progress payments will be made on the basis of percentage of task completed in accordance with detailed work plan submitted. Billing shall cover a period of not less than a calendar month with a detailed description of work performed and percentage completed of each task. County will process and remit payment within 45 days of invoice receipt. Invoices shall be submitted to Cathy Lewis at address listed under section I. INTRODUCTION.

X. TERMINATION

The resulting agreement may be terminated by the County, with or without cause, immediately upon written notice to firm. Unless the firm is in breach of agreement executed, the firm shall be paid for services rendered to the County's satisfaction through the date of termination. After receipt of a Termination Notice and, except as otherwise directed by the County, the firm shall:

- B. Stop work on the date to the extent specified.
- C. Terminate and settle all orders and subcontractors relating to the performance of the terminated work.
- D. Transfer all work in process, completed work, and other material related to the terminated work to the County.

XI. TRADE SECRET/INTELLECTUAL INFORMATION

Information to be obtained from waste haulers is considered "trade secret" information and is exempt from public records request per Florida Statutes 815.045. Documents shall be kept confidential by firm and County staff and are restricted for purposes described in Scope of Services section. Violation of statute and improper disclosure of information is prohibited. Costs of defending a claim and indemnification to hauler as a result of statute violation by firm are the responsibility of the firm.

XII. INDEMNIFICATION

The firm shall indemnify and hold harmless the County, and its Officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or wrongful conduct of the firm and/or any persons employed or utilized by the firm in the performance of tasks and objectives stated above.

XIII. CONFLICT OF INTEREST

The firm represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required. The firm further represents that no person having any interest shall be employed for said performance.

SW Disposal RFP

The firm shall promptly notify the County in writing by certified mail of any potential conflicts of interest for any prospective business association, interest, or other circumstance, which may influence or appear to influence the firm's judgment or quality of services being provided. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work the firm may undertake and request an opinion of the County, whether such association, interest, or circumstance constitutes a conflict of interest if entered into by the firm.

The County agrees to notify the firm of its opinion by certified mail within thirty (30) days of receipt of notification by the firm. If, in the opinion of the county, the prospective business association, interest, or circumstance would not constitute a conflict of interest by the firm, the County shall so state in the notification, and the firm shall, at his/her option enter into said association, interest, or circumstance, and it shall be deemed not in conflict of interest with respect to services provided to the County by the Firm.

XIV. INDEPENDENT CONTRACTOR

The awarded firm is an independent contractor and is not an employee or agent of Nassau County. The agreement with firm does not obligate or commit the County to any external third party for the payment of any money.

XV. ACCESS AND AUDITS

The firm shall maintain adequate records to justify all charges, expenses, and costs incurred in performing the work for at least three (3) years after completion of work. The county and the Clerk of Courts shall have access to such books, records, and documents as required in this Section for the purpose of inspection or audit during normal business hours, at the County's or the Clerk's cost, upon five (5) days' written notice.

XVI. FEDERAL AND STATE TAX

The County is exempt from payment of Florida State Sales and Use Taxes and will provide a copy of the County's exemption certificate if requested. The firm shall not be exempted from paying tax to their suppliers for materials used to fulfill contractual obligations with the county, nor is the firm authorized to use the county's Tax Exemption Number in securing such materials. The firm shall be responsible for payment of his/her own FICA and Social Security benefits.

XVII. APPENDICES

- A. Resolution 2005-185: Resolution electing to use the uniform method of collecting non-ad valorem special assessments
- B. Uniform Collection Agreement between the Board of County Commissioners and Tax Collector
- C. Preliminary information on commercial properties per DOR codes
- E. Resolution 2005-146: Resolution establishing the tipping fee and residential special assessment for fiscal year 2005/2006

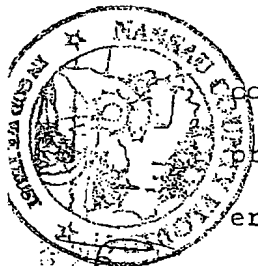
APPENDIX A

RESOLUTION NO. 2005- 185

A RESOLUTION OF NASSAU COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Nassau County, Florida (the "County") is contemplating the imposition of special assessments which may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; (iv) residential and non-residential solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; and (viii) drainage; and

WHEREAS, the County intends to use the uniform method for collecting non-ad valorem special assessments which may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; (iv) residential and non-residential solid waste disposal services;



CERTIFIED TRUE COPY
Handwritten signature

(v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; and (viii) drainage to property within the incorporated and unincorporated areas of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2006, in the same manner as provided for ad valorem taxes; and

WHEREAS, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit "A".

NOW, THEREFORE BE IT RESOLVED:

1. Commencing with the Fiscal Year beginning October 1, 2006, and with the tax statement mailed for such Fiscal Year, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments which may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; (iv) residential and non-residential solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; and (viii) drainage. Such

non-ad valorem assessments shall be levied within the incorporated and unincorporated areas of the County. A legal description of such area subject to the assessment is attached hereto as Exhibit "B" and incorporated by reference.

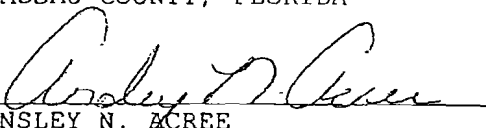
2. The County hereby determines that the levy of the assessments may be provided for, but not limited to: (i) beach renourishment and erosion control; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; (iv) residential and non-residential solid waste disposal services; (v) fire/rescue; (vi) mosquito control services; (vii) recreation services and facilities; and (viii) drainage, within the incorporated and unincorporated areas of the County.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Nassau County Tax Collector and the Nassau County Property Appraiser by January 10, 2006.

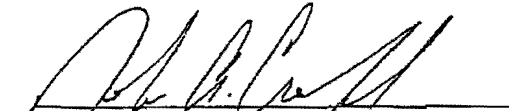
4. This Resolution shall be effective upon adoption.

DULY ADOPTED this 29th day of December, 2005.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


ANSLEY N. ACREE
Its: Chairman


ATTEST:



JOHN A. CRAWFORD

Its: Ex-Officio Clerk

Approved as to form by the
Nassau Count Attorney:



MICHAEL S. MULLIN

z:/myers/res/non-advalorem-assessments-annual

EXHIBIT "A"

EXHIBIT "B"

LEGAL DESCRIPTION OF SUCH AREA SUBJECT TO THE ASSESSMENT

The boundary lines of Nassau County are as follows: Beginning at the mouth of the Nassau River; thence northwesterly up the thread of the main stream of said river to the run of Thomas Swamp; thence southwesterly up the run of said swamp to where it would intersect the prolongation of a line drawn from the southwest corner of township one north, of range twenty-five east, to the southwest corner of township two south, of range twenty-three east; thence on said last mentioned line in a southwesterly direction to where its extension would intersect the range line dividing ranges twenty-two and twenty-three east and the eastern boundary of Baker County, all concurrent with the north boundary of Duval County; thence north on said range line and said eastern boundary of Baker County to the St. Marys River and the boundary line between the States of Georgia and Florida; thence north and easterly along the said river, concurrent with the said boundary line of the States of Georgia and Florida to the Atlantic Ocean; thence southerly, including the waters of said ocean within the jurisdiction of the State of Florida, to the place of beginning.

EXHIBIT "B"

NEWS LEADER

Published Weekly

511 Ash Street/P.O. Box 766 (904) 261-3696
Fernandina Beach, Nassau County, Florida 32034

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

The Board of County Commissioners of Nassau County, Florida (the "Board") hereby provides notice, pursuant to Section 197.3632 (3) (a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporated and unincorporated area of the County for the cost of provision of capital improvements including but not limited to (i) beach renourishment; (ii) road construction/road resurfacing, regional, community, and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; and (iv) residential and non-residential solid waste disposal services; (v) fire/rescue; and (vi) mosquito control services, commencing for the fiscal year beginning on October 1, 2006. The Board will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by Section 197.3632, Florida Statutes, at a public hearing to be held at 7:00 PM, December 29, 2005, at the Commission Chambers, Nassau County Governmental Complex, 96135 Nassau Place, Yulee, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of Resolution, which contains the legal description of the real property subject to the levy, are on file at the office of the Ex-Officio Clerk of Nassau County, Florida, 76347 Veterans Way, Yulee, Florida 32097.

All interested persons are invited to be present and be heard. If a person decides to appeal any decision made by the board, agency or commission, with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes the evidence and testimony upon which the appeal is to be based.

In accordance with the Americans With Disabilities Act, persons needing a special accommodation in order to participate in this proceeding should contact the Office of the Ex-Officio Clerk at (904) 548-4660 or Florida Relay Service at 1-800-955-8770, (v) or 1-800-955-8771 (TDD); at least seventy two (72) hours in advance to request such accommodation.

BOARD OF COUNTY
COMMISSIONERS
NASSAU COUNTY, FLORIDA
ANSLEY N. ACREE
Its: Chairman
ATTEST:
JOHN A. CRAWFORD
Its: Ex-Officio Clerk
dt 12-07-14-21-28-2005
4798

STATE OF FLORIDA COUNTY OF NASSAU:

Before the undersigned authority personally appeared **Michael B. Hankins** who on oath says that he is the Advertising Director of The Fernandina Beach *News-Leader*, a weekly newspaper published at Fernandina Beach in Nassau County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS Board of County Commissioners of Nassau County, Florida

was published in said newspaper in the issues of **12-07-14-21-28-2005**
ref. No. 4798

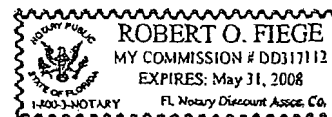
Affiant further says that the said Fernandina Beach *News-Leader* is a newspaper published at Fernandina Beach, in said Nassau County, Florida, and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Fernandina Beach in said Nassau County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Michael B. Hankins

Sworn to and subscribed before me
this 28th day of December, A.D. 2005.

Robert O. Fiege
Robert O. Fiege, Notary Public

A Personally Known



Nassau County Record

617317 Brandies Avenue, PO Box 609
Callahan, Florida 32011
(904) 879-2727 - Fax (904) 879-5155

STATE OF FLORIDA
COUNTY OF NASSAU:

NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

The Board of County Commissioners of Nassau County, Florida (the "Board") hereby provides notice, pursuant to Section 197.3632 (3) (a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporated and unincorporated area of the County for the cost of provision of capital improvements including but not limited to (i) beach renourishment; (ii) road construction/road resurfacing, regional, community and neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, street lighting and sidewalks; (iii) water and wastewater facilities improvements; and (iv) residential and non-residential solid waste disposal services; (v) fire/rescue; and (vi) mosquito control services, commencing for the Fiscal Year beginning on October 1, 2006. The Board will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by Section 197.3632, Florida Statutes, at a public hearing to be held at 7:00 PM, December 29, 2005, at the Commission Chambers, Nassau County Governmental Complex, 96135 Nassau Place, Yulee, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of Resolution, which contains the legal description of the real property subject to the levy, are on file at the office of the Ex-Officio Clerk of Nassau County, Florida, 76347 Veterans Way, Yulee, Florida 32097.

All interested persons are invited to be present and be heard. If a person decides to appeal any decision made by the board, agency or commission, with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes the evidence and testimony upon which the appeal is to be based.

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BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA
ANSLEY N. ACREE

Its: Chairman
ATTEST:

JOHN A. CRAWFORD
Its: Ex-Officio Clerk
41 12-08-15-22-29-2005
2006

Before the undersigned authority personally appeared

Mike Hankins

who on oath says that he is the Advertising Director of the Nassau County Record, a weekly newspaper published at Callahan in Nassau County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of

**Notice of Intent To Use Uniform Method of
Collecting Non-Ad Valorem Assessments**

was published in said newspaper in the issues of

**12/08/05, 12/15/05, 12/22/05, 12/29/05
Ref #2006**

Affiant further says that the said Nassau County Record is a newspaper published at Callahan, in said Nassau County, Florida, and that the said newspaper has heretofore been continuously published in said Nassau County, Florida, each week and has been entered as second class mail matter at the post office in Callahan in said Nassau County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

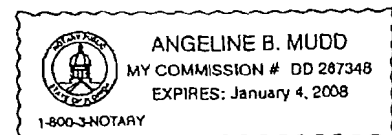
Mike Hankins

Sworn to and subscribed before me this 4th day of January A.D. 2006.

Angeline B. Mudd

Angeline B. Mudd, Notary Public

AM Personally Known



APPENDIX B

UNIFORM COLLECTION AGREEMENT

THIS AGREEMENT entered into this 27th day of June, 2005, by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the State of Florida, hereinafter referred to as the "County", and the **HONORABLE GWENDOLYN M. MILLER, C.F.C.**, State Constitutional Tax Collector in and for the Nassau County Political Subdivision, hereinafter referred to as the "Tax Collector".

FOR and IN CONSIDERATION of ten and no/100 dollars (\$10.00) and other mutually agreed upon consideration, the parties agree as follows:

1. The County is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for, certain non-ad valorem special assessments for improvements ("Assessments"), as authorized by constitutional and statutory municipal home rule and by Florida Statutes, Section 197.3632, and by Rule 12D-18, Florida Administrative Code, as amended.

2. The term "Assessments" means those certain levies by the County that purport to constitute non-ad valorem special assessments for improvements and related systems, facilities, and services. A non-ad valorem special

assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility, and service provided by the County, and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in Florida Statutes, Section 197.3632, and by Rule 12D-18, Florida Administrative Code, as amended, ("uniform methodology"), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies.

4. The uniform methodology is more fair to delinquent property owners than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector that will produce positive economic benefits to the County and its citizens and taxpayers.

6. The uniform methodology, through the use of the official tax notice, will tend to eliminate confusion and promote local government accountability.

7. The Tax Collector, as the State Constitutional Officer for the Nassau County Political Subdivision, is charged by general law in Florida Statutes, Chapter 197, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the assessments.

8. The sole and exclusive responsibility to determine, impose, and levy the Assessments and to determine that it is a legal, constitutional, and lienable non-ad valorem special assessment for improvements and related systems, facilities, and services is that of the County and no other person, entity, or officer.

9. Section 2, Article VII, Florida Constitution, Florida Statutes, Sections 197.3631, 197.3632, and 197.3635, Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law, govern the exercise by the County of its local self-government power to render and pay for municipal services.

10. Section 1(d), Article VIII, Florida Constitution, Florida Statutes, Chapter 197, Rules 12D-13 and 12D-18, Florida Administrative Code, and other applicable provisions of Constitutional and statutory law, apply to the Tax Collector in his/her capacity as a State Constitutional County Officer and agent of the Florida

Department of Revenue for the purpose of collecting and enforcing the collection of non-ad valorem special assessments levied by the Board of County Commissioners, the government of the County political subdivision.

11. Florida Statutes, Section 197.3631, constitutes supplemental authority for the County to levy non-ad valorem assessments, including such non-ad valorem special assessments as the "Assessments" for improvements and related systems, facilities and services.

12. Florida Statutes, Section 197.3632, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to the County and to the Tax Collector, as well as to the Department of Revenue and the Property Appraiser in and for Nassau County.

13. The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the "Assessments", levied by the County to include compensation by the County to the Tax Collector for actual costs of collection, pursuant to Florida Statutes, Section 197.3632(8)(c), payment by the County of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll

as certified by the Chairman of the Board of County Commissioners, or his/her designee, pursuant to Florida Statutes, Section 197.3632(7), and reimbursements by the County for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming that attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Florida Statutes, Section 197.3632(2).

14. The term of this Agreement shall commence upon execution, shall be effective for the 2005 tax notice purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the County shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by January 10 of each calendar year, if the County intends to discontinue the use of the uniform methodology for such Assessments, pursuant to Florida Statutes, Section 197.3632(6), and Rule 12D-18.006(3), Florida Administrative Code, by using form DR-412 promulgated by the Florida Department of Revenue.

15. The County agrees, covenants, and contracts to compensate the Tax Collector for actual collection costs

incurred pursuant to Florida Statutes, Section 197.3632(8)(c), and 12D-18.004(2), Florida Administrative Code.

16. The County agrees, covenants, and contracts to reimburse the Tax Collector for necessary administrative costs for collection and enforcement of the Assessment by the Tax Collector under the uniform methodology, pursuant to Florida Statutes, Section 197.3632(2), and Rule 12D-18.004(2), Florida Administrative Code, to include, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

17. The County agrees, covenants, and contracts to pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by the County pursuant to Florida Statutes, Section 197.3632(7), and Rule 12D-18.004(2), Florida Administrative Code.

18. The County shall, upon being timely billed, pay directly for necessary advertising related to implementation of the uniform non-ad valorem special assessment law pursuant to Florida Statutes, Sections

197.3632 and 197.3635, and Rule 12D-18.004(2), Florida Administrative Code.

19. By September 15 of each calendar year, the Chair of the Board of County Commissioners, or his/her designee, shall certify, using DR Form 408, to the Tax Collector the non-ad valorem assessment ("Assessment") roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. The County, or its agent on behalf of the County, shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll to be free of errors and omissions, pursuant to Florida Statutes, Section 197.3632(10), and Rule 12D-18.005, Florida Administrative Code.

20. The County agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of Florida Statutes, Sections 197.3632 and 197.3635, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

21. The County acknowledges that the Tax Collector has no duty, authority, or responsibility in the imposition and levy of any non-ad valorem special assessments, including the County's Assessment, and that it is the sole responsibility and duty of the County to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

22. The County shall indemnify and hold harmless the Tax Collector to the extent of any legal action which may be filed in local, State, or Federal Courts against the Tax Collector regarding the imposition, levy, roll preparation, and certification of the Assessments. The County Attorney or his designee shall represent the Tax Collector in any legal action associated with the imposition of the Assessments.

23. The Tax Collector shall merge timely the legally certified Assessment roll of the County with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll, and prepare a combined notice (the "tax notice") for both ad valorem taxes and non-ad valorem special assessments for all levying authorities (all the local governments) within the Nassau County political subdivision, pursuant to Florida Statutes,

Sections 197.3632 and 197.3635, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by the County, so long as said ordinances and resolutions shall themselves each and every one clearly state the intent to use the uniform method for collecting such assessments, and so long as they are not inconsistent with, or contrary to, the provisions of Florida Statutes, Sections 197.3632 and 197.3635, and their successor provisions, and any applicable rules.

24. The Tax Collector shall collect the Assessments of the County as certified by the Chairman of the Board of County Commissioners, or his/her designee, to the Tax Collector no later than September 15 of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the form used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using DR Form 408, and free of errors or omissions.

25. The Tax Collector agrees to cooperate with the County in implementation of the uniform methodology for collecting the Assessment(s), pursuant to Florida Statutes, Sections 197.3632 and 197.3635, and any successor

provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of the County that is not officially, timely, and legally certified to the Tax Collector, pursuant to Florida Statutes, Chapter 197, and Rule 12D-18, Florida Administrative Code.

26. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request the County to file a corrected roll or a correction of the amount of any assessment, and the County shall bear the cost of any such error or omission.

27. If the Tax Collector determines that a separate mailing is authorized, pursuant to Florida Statutes, Section 197.3632(7), and any applicable rules promulgated by the Department of Revenue, and any successor provisions to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment or shall direct the County to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the County and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, the County shall bear all costs associated with the separate notice for the non-

ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

28. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.

29. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified, or rescinded, unless otherwise provided in this Agreement, except in writing and signed by all parties hereto.

30. Should any provisions of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision(s) found to be invalid alters substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

31. This Agreement shall be governed by the laws of the State of Florida.


32. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

a. As to the Tax Collector: Gwendolyn M. Miller, C.F.C., 96135 Nassau Place, Yulee, FL 32097.


b. As to the County: County Administrator,
Post Office Box 1010, Fernandina Beach, FL 32035-1010.

33. Time is of the essence.


BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


ANSLEY N. ACREE
Its: Chairman

ATTEST:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney


MICHAEL S. MULLIN

NASSAU COUNTY TAX COLLECTOR


GWENDOLYN M. MILLER

z/anyers/agreements/tax-collector

(Commercial Ass't) Greg Haddock

CamaUSA Appraisal System
2/27/2008 16:44

TABLE: USEC
PROPERTY USE CODES

Nassau County
CTUSECL Page: 1

Code	Description	Last Maintenance Date	Operator
H.	HEADER RECORD	8/14/1986	
N.	NOTE RECORD	2/27/1987	
000000	VACANT	1/01/1980	
000100	SINGLE FAMILY	6/25/1997	
000200	MOBILE HOME	1/01/1980	
000300	MULTI-FAMILY	1/01/1980	
000400	CONDOMINIUM	3/27/1987	
000500	COOPERATIVES	1/01/1980	
000600	RETIREMENT HOMES	1/01/1980	
000700	MISCELLANEOUS	1/01/1980	
000800	MULTI-FAMILY	1/01/1980	
000900	NOT IN USE	1/01/1980	
001000	VACANT COMMERCIAL	1/01/1980	
001070	COMMERCIAL MISC	7/29/2004	JGH
001100	STORES, 1 STORY	1/01/1980	
001200	STORE/OFFICE/RESID	1/01/1980	
001210	STORE/OFC/RES CONDO	7/28/2004	JGH
001300	DEPARTMENT STORES	1/01/1980	
001400	SUPERMARKET	1/01/1980	
001500	REGIONAL SHOPPING	1/01/1980	
001600	COMMUNITY SHOPPING	1/01/1980	
001610	CMNTY SHOPPING CONDO	7/28/2004	JGH
001700	OFFICE BUILDINGS	1/01/1980	
001710	OFFICE BLDINGS CONDO	7/28/2004	JGH
001800	MULTI STORY OFFICE	2/27/1987	
001900	PROFESSIONAL BLDG	1/01/1980	
001910	PROF BLDG CONDO	7/28/2004	JGH
002000	TRANSIT TERMINALS	1/01/1980	
002100	RESTAURANTS/CAFE	8/26/2003	JGH
002200	DRIVE-IN REST.	1/01/1980	
002300	FINANCIAL BLDG	1/01/1980	
002400	INSURANCE COMPANY	1/01/1980	
002500	REPAIR SERVICE	1/01/1980	
002600	SERVICE STATION	1/01/1980	
002700	VEH SALE/REPAIR	1/01/1980	
002800	PARKING/MA LOT	1/01/1980	
002900	WHOLESALE OUTLET	1/01/1980	
003000	FLORIST/GREENHOUSE	1/01/1980	
003100	DRIVE-IN/OPEN STAD	1/01/1980	
003200	THEATER/AUDITORIUM	1/01/1980	
003300	NIGHTCLUB/BARS	1/01/1980	
003400	BOWLING ALLEY	1/01/1980	
003500	TOURIST ATTRACTION	1/01/1980	
003600	CAMPS	1/01/1980	
003700	RACE TRACKS	1/01/1980	
003800	GOLF COURSES	1/01/1980	
003900	HOTELS AND MOTELS	1/01/1980	
004000	VACANT INDUSTRIAL	1/01/1980	
004070	INDUSTRIAL MISC	7/30/2004	TAMMY
004100	LIGHT MANUFACTURE	1/01/1980	
004200	HEAVY MANUFACTURE	1/01/1980	
004300	LUMBER YARD	1/01/1980	
004400	PACKING PLANTS	1/01/1980	
004500	CANNERIES/BOTLERS	1/01/1980	

APPENDIX C

TABLE: USEC
PROPERTY USE CODES

Code	Description	Last Maintenance Date	Operator
004600	OTHER FOOD PROCESS	1/01/1980	
004700	MINERAL PROCESSING	1/01/1980	
004800	WAREHOUSE-STORAGE	1/01/1980	
004900	OPEN STORAGE	1/01/1980	
005000	IMPROVED AG	1/01/1980	
005100	CROPLAND CLASS 1	1/01/1980	
005200	CROPLAND CLASS 2	1/01/1980	
005300	CROPLAND CLASS 3	1/01/1980	
005400	TIMBERLAND 90+	1/01/1980	
005500	TIMBERLAND 80-89	1/01/1980	
005600	TIMBERLAND 70-79	1/01/1980	
005700	TIMBERLAND 60-69	1/01/1980	
005800	TIMBERLAND 50-59	1/01/1980	
005900	TIMBERLAND UNCLASS	1/01/1980	
006000	PASTURELAND 1	1/01/1980	
006100	PASTURELAND 2	1/01/1980	
006200	PASTURELAND 3	1/01/1980	
006300	PASTURELAND 4	1/01/1980	
006400	PASTURELAND 5	1/01/1980	
006500	PASTURELAND 6	1/01/1980	
006600	ORCHARDS, GROVES	1/01/1980	
006700	POULTRY, BEES, FISH	1/01/1980	
006800	DAIRIES, FEEDLOTS	1/01/1980	
006900	ORNAMENTALS, MISC	1/01/1980	
007000	VAC INSTITUTIONAL	1/01/1980	
007100	CHURCHES	1/01/1980	
007200	PRIVATE SCHOOLS	1/01/1980	
007300	PRIVATE HOSPITALS	1/01/1980	
007400	HOMES FOR THE AGED	1/01/1980	
007500	NON-PROFIT SERVICE	1/01/1980	
007600	MORTUARY/CEMETARY	1/01/1980	
007700	CLUBS/LODGES/HALLS	1/01/1980	
007800	REST HOMES	1/01/1980	
007900	CULTURAL GROUPS	7/09/1996	
008000	WATER MANAGEMENT	1/01/1980	
008100	MILITARY	1/01/1980	
008200	FOREST, PARKS, REC	1/01/1980	
008300	PUBLIC SCHOOLS	1/01/1980	
008400	COLLEGES	1/01/1980	
008500	HOSPITALS	1/01/1980	
008600	COUNTY	1/01/1980	
008700	STATE	1/01/1980	
008800	FEDERAL	1/01/1980	
008900	MUNICIPAL	1/01/1980	
009000	LEASEHOLD INTEREST	1/20/1987	
009100	UTILITIES	1/01/1980	
009200	MINING	1/01/1980	
009300	SUB-SURFACE RIGHTS	1/01/1980	
009400	RIGHTS-OF-WAY	1/01/1980	
009500	RIVERS AND LAKES	1/01/1980	
009600	WASTELAND/DUMPS	1/01/1980	
009700	REC AND PARK LAND	1/01/1980	
009800	CENTERALLY ASSESSED	1/01/1980	
009900	NO AG ACREAGE	1/01/1980	

DOR CODE TOTALS LISTING

* * * * Totals for DOR Code	001070	Count:	17				
Parcel:Land 5,186,424 Ag Land	XFOB	149,226	Building	496,208	Total Appraised	5,831,858	
* * * * Totals for DOR Code	001100	Count:	143				
Parcel:Land 27,173,938 Ag Land	XFOB	3,710,900	Building	31,567,253	Total Appraised	62,452,091	
* * * * Totals for DOR Code	001200	Count:	161				
Parcel:Land 30,246,078 Ag Land	XFOB	1,858,218	Building	19,901,063	Total Appraised	52,005,359	
* * * * Totals for DOR Code	001210	Count:	27				
Parcel:Land Ag Land	XFOB		Building	5,328,400	Total Appraised	5,328,400	
* * * * Totals for DOR Code	001300	Count:	5				
Parcel:Land 6,140,573 Ag Land	XFOB	1,737,815	Building	12,448,419	Total Appraised	20,326,807	
* * * * Totals for DOR Code	001400	Count:	33				
Parcel:Land 5,902,419 Ag Land	XFOB	1,325,003	Building	3,450,806	Total Appraised	10,678,228	
* * * * Totals for DOR Code	001600	Count:	45				
Parcel:Land 23,225,310 Ag Land	XFOB	6,552,327	Building	41,921,595	Total Appraised	71,699,232	
* * * * Totals for DOR Code	001610	Count:	21				
Parcel:Land Ag Land	XFOB		Building	4,215,000	Total Appraised	4,215,000	
* * * * Totals for DOR Code	001700	Count:	87				
Parcel:Land 14,067,760 Ag Land	XFOB	1,766,859	Building	17,059,707	Total Appraised	32,894,326	
* * * * Totals for DOR Code	001710	Count:	12				
Parcel:Land Ag Land	XFOB		Building	1,572,100	Total Appraised	1,572,100	
* * * * Totals for DOR Code	001800	Count:	12				
Parcel:Land 1,548,191 Ag Land	XFOB	157,927	Building	3,258,289	Total Appraised	4,964,407	
* * * * Totals for DOR Code	001900	Count:	32				
Parcel:Land 7,032,019 Ag Land	XFOB	841,335	Building	11,522,465	Total Appraised	19,395,819	
* * * * Totals for DOR Code	001910	Count:	12				
Parcel:Land Ag Land	XFOB		Building	1,027,250	Total Appraised	1,027,250	
* * * * Totals for DOR Code	002000	Count:	17				
Parcel:Land 5,761,041 Ag Land	XFOB	4,687,572	Building	2,237,151	Total Appraised	12,685,764	

DOR CODE TOTALS LISTING

* * * * Totals for DOR Code	002100	Count:	56				
Parcel:Land 23,843,928 Ag Land	XFOB	2,953,168	Building	13,651,292	Total Appraised	40,448,388	
* * * * Totals for DOR Code	002200	Count:	16				
Parcel:Land 6,589,239 Ag Land	XFOB	1,033,816	Building	4,289,486	Total Appraised	11,912,541	
* * * * Totals for DOR Code	002300	Count:	21				
Parcel:Land 11,069,122 Ag Land	XFOB	2,292,483	Building	8,908,306	Total Appraised	22,269,911	
* * * * Totals for DOR Code	002400	Count:	2				
Parcel:Land 288,609 Ag Land	XFOB	36,167	Building	619,197	Total Appraised	943,973	
* * * * Totals for DOR Code	002500	Count:	48				
Parcel:Land 5,629,168 Ag Land	XFOB	574,275	Building	3,728,850	Total Appraised	9,932,293	
* * * * Totals for DOR Code	002600	Count:	7				
Parcel:Land 1,177,468 Ag Land	XFOB	136,066	Building	566,279	Total Appraised	1,879,813	
* * * * Totals for DOR Code	002700	Count:	74				
Parcel:Land 13,481,307 Ag Land	XFOB	2,143,695	Building	8,790,655	Total Appraised	24,415,657	
* * * * Totals for DOR Code	002800	Count:	75				
Parcel:Land 8,394,796 Ag Land	XFOB	1,608,474	Building	2,311,219	Total Appraised	12,314,489	
* * * * Totals for DOR Code	002900	Count:	6				
Parcel:Land 1,759,072 Ag Land	XFOB	242,408	Building	462,016	Total Appraised	2,463,496	
* * * * Totals for DOR Code	003000	Count:	4				
Parcel:Land 440,015 Ag Land	XFOB	21,503	Building	162,960	Total Appraised	624,478	
* * * * Totals for DOR Code	003200	Count:	2				
Parcel:Land 1,830,062 Ag Land	XFOB	144,055	Building	6,921,044	Total Appraised	8,895,161	
* * * * Totals for DOR Code	003300	Count:	16				
Parcel:Land 2,604,584 Ag Land	XFOB	292,664	Building	2,215,376	Total Appraised	5,112,624	
* * * * Totals for DOR Code	003400	Count:	3				
Parcel:Land 281,731 Ag Land	XFOB	39,146	Building	901,404	Total Appraised	1,222,281	
* * * * Totals for DOR Code	003500	Count:	5				
Parcel:Land 917,312 Ag Land	XFOB	90,414	Building	184,977	Total Appraised	1,192,703	

DOR CODE TOTALS LISTING

* * * * Totals for DOR Code	003600		Count:	1				
Parcel:Land	38,400	Ag Land	XFOB	11,246	Building	21,166	Total Appraised	70,812
* * * * Totals for DOR Code	003800		Count:	29				
Parcel:Land	19,586,389	Ag Land	XFOB	12,862,074	Building	4,064,843	Total Appraised	36,513,306
* * * * Totals for DOR Code	003900		Count:	68				
Parcel:Land	83,276,330	Ag Land	XFOB	2,514,701	Building	63,282,135	Total Appraised	149,073,166
* * * * Totals for DOR Code	004000		Count:	59				
Parcel:Land	8,579,561	Ag Land	XFOB	988	Building		Total Appraised	8,580,549
* * * * Totals for DOR Code	004070		Count:	1				
Parcel:Land	115,302	Ag Land	XFOB	593	Building		Total Appraised	115,895
* * * * Totals for DOR Code	004100		Count:	27				
Parcel:Land	5,010,997	Ag Land	XFOB	928,260	Building	6,206,260	Total Appraised	12,145,517
* * * * Totals for DOR Code	004200		Count:	3				
Parcel:Land	13,439,196	Ag Land	XFOB	4,104,925	Building	35,130,942	Total Appraised	52,675,063
* * * * Totals for DOR Code	004300		Count:	6				
Parcel:Land	1,576,165	Ag Land	XFOB	531,404	Building	1,919,356	Total Appraised	4,026,925
* * * * Totals for DOR Code	004400		Count:	1				
Parcel:Land	576,450	Ag Land	XFOB	134,791	Building	285,939	Total Appraised	997,180
* * * * Totals for DOR Code	004500		Count:	2				
Parcel:Land	27,250	Ag Land	XFOB	698,406	Building	163,984	Total Appraised	889,640
* * * * Totals for DOR Code	004700		Count:	1				
Parcel:Land	176,700	Ag Land	XFOB	101,445	Building	32,311	Total Appraised	310,456
* * * * Totals for DOR Code	004800		Count:	63				
Parcel:Land	10,618,254	Ag Land	XFOB	3,769,389	Building	31,966,187	Total Appraised	46,353,830
* * * * Totals for DOR Code	004900		Count:	2				
Parcel:Land	343,062	Ag Land	XFOB	54,435	Building	38,648	Total Appraised	436,145

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DOR CODE TOTALS LISTING

Nassau County
AP650R

PAGE 4

* * * * Totals for FINAL TOTALS

Parcel:Land 347,954,222 Ag Land

XFOB 60,108,173 Building 352,830,538 Total Appraised 760,892,933

Total Number of Records Printed - 1,222

Cl: Diane G.
Becky Dolt

APPENDIX D

RESOLUTION NO. 2005 - 146

A RESOLUTION INCREASING THE AMOUNT AND DATE OF THE TIPPING FEE AND THE AMOUNT AND DATE OF THE LANDFILL SPECIAL ASSESSMENT

WHEREAS, Ordinance No. 91-17 provides for the imposition of a tipping fee and annual assessment; and

WHEREAS, the Board has found it necessary to increase the present amount of the landfill tipping fee; and

WHEREAS, the Board has found it necessary to increase the amount of the landfill special assessment; and

WHEREAS, the Board has found that there is a rational nexus for the increases.

NOW, THEREFORE, BE IT RESOLVED this 26th day of September, 2005, by the Board of County Commissioners of Nassau County, Florida, as follows:

1. The tipping fee in the amount of ~~Forty Dollars (\$40.00)~~ Fifty Dollars (\$50.00) per ton is hereby adopted, effective October 1, 2005.

2. The annual special assessment of ~~Forty Five Dollars \$45.00~~ Sixty Five Dollars (\$65.00) is hereby adopted, effective October 1, 2005.

(a) For each dwelling unit on a parcel: ~~Forty Five Dollars (\$45.00)~~ Sixty Five Dollars (\$65.00) and said ~~Forty Five Dollars (\$45.00)~~ Sixty Five Dollars (\$65.00) special assessment shall commence on October 1 of each year for the period October 1 through September 30 of the following year and shall continue each year thereafter.

A CERTIFIED TRUE COPY
John R. Crawford, Ex-Officio Clerk
By: Brenda K. Lovell, D.C.
EX-OFFICIO, Clerk of the Board of County Comm.
Nassau County, Florida

(b) Mobile home parks shall be assessed ~~Forty Five Dollars~~ ~~(\$45.00)~~ Sixty Five Dollars (\$65.00) per year for each mobile home. If the mobile home is not owned by the property owner, the owner of the mobile home shall be billed by the Tax Collector. The mobile home park owner shall be responsible for providing the mobile home owner's name to the Tax Collector. If the information is not provided by the time the assessment is mailed out, the mobile home park owner shall be responsible for the assessment. Further, if the mobile home owner in a mobile home not owned by the park owner has not paid the assessment by February 16 of each year, the mobile home park owner shall be responsible for said amount. If, in addition to each mobile home assessed ~~\$45.00~~ \$65.00, there is use of a commercial container, the tipping fee will be exempt.

(c) Travel trailer and recreational vehicle defined areas shall be subject to tipping fees upon proof that the areas utilize commercial receptacle(s).


(d) All hotels, motels, shall not be assessed ~~\$45.00~~ \$65.00 per unit fee upon proof that a particular unit is utilizing a commercial receptacle and shall be subject to tipping fees.

3. As part of the decision to raise the Nassau County household assessment fee for use of the landfill, the County Commission pledges to the citizens of Nassau County that they will terminate all out-of-county usage of the landfill at rates less than Nassau County citizens pay, by no later than September 30, 2006.


4. The County Commission will support the County Administrator in establishing an equitable commercial assessment rate or fee for Nassau County businesses.

5. The County Commission will also continue to work with the Nassau County Solid Waste Task Force to support increased recycling in order to extend the life of the landfill.

BOARD OF COUNTY AOMMISSIONERS
NASSAU COUNTY, FLORIDA


ANSLEY N. ACREE
Its: Chairman

ATTEST:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:

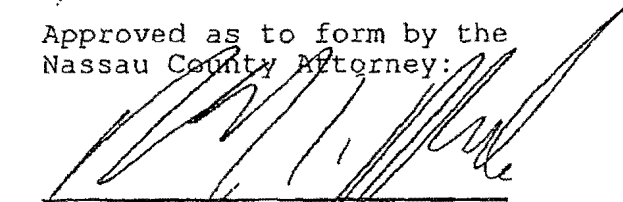

MICHAEL S. MULLEN

Exhibit "B"

Burton's Response to RFP

Burton & Associates

March 30, 2006

Nassau County Board of County Commissioners
c/o John A. Crawford, Ex-Officio Clerk
76347 Veterans Way
Yulee, Florida 32097

RE: PROPOSAL FOR SOLID WASTE DISPOSAL PROGRAM FUNDING - Technical Proposal

Dear Members of the Selection Committee:

Burton & Associates is pleased to present the Board of County Commissioners with this Proposal For Solid Waste Disposal Program Funding, as defined in your RFP.

It is our hope, that during your examination of our proposal that we will have convinced you of two things:

1) We have a very powerful and unique interactive process that not only demonstrates for you a complete picture of the financial dynamics of your current solid waste funding program, but provides you will a complete vision and allows you to accurately develop a five- and ten-year financial plan for the ongoing management of your solid waste program while determining the 2006/2007 assessment and fees; and

2) This project would be very important to us and if selected, we guarantee a level of service and superior project deliverables in conformance with F.S. 197.3632 and the County's specific financial needs.

About Us - **Burton & Associates** has specialized in government resources economics for local governments in Florida for almost 20 years. The financial components and overall fiscal management of governmental services is the primary focus of our practice. As such, we would bring to this project extensive experience in special assessment program development and rate/fee determination and design, cost allocation analyses, and overall funding program development. We have extensive Florida experience and our very recent solid waste financial program development work with Volusia County and Pinellas County are discussed in this proposal.

Our unique approach to providing comprehensive financial consultation services is to use FAMS, our automated financial model discussed herein, to explore numerous financial plans, rate/fee structures and cost allocation scenarios to develop a logical and defensible financial management plan and assessment, in the context of predicted customer impact, market reality, public acceptability and political reality. A unique aspect of our approach is that we do this in interactive workshops with your staff, with our computer models up-and-

200 Business Park Circle, Suite 101, World Golf Village ♦ St. Augustine, Florida 32250
(904) 247-0787 ♦ FAX (904) 241-7708
www.burtonandassociates.com

running. For the same amount of consulting fees, you get more than just an update of your current assessments.

Our development and use of our automated, interactive process allows very cost effective integration of your staff into the fiscal planning process while reducing substantially the man hours and calendar time which would otherwise be necessary. Most importantly, this process gives you a clear vision through graphical representations, as to the implications of alternative scenarios upon key financial indicators as well as the impact upon the County's solid waste customers.

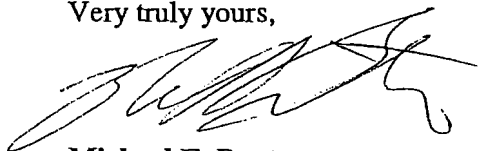
Negotiable Scope of Service & Price Quote - We have provided a proposed cost estimate which we believe addresses your required scope of services. However, if we are selected, we will meet with you to more fully understand your desires regarding the actual tasks associated with this project and we can adjust this proposed cost estimate to more specifically meet your specific requirements during the negotiations of the contract.

Summary - Our interactive approach to the development of a funding program such as this, and our success in using state-of-the-art, interactive presentation technology and techniques to present the results of our analyses have become the cornerstone of our success. We believe that we have the experience, a unique breadth to our approach to the conduct of a study such as this, and most importantly, the proper tools to truly help you determine the best solid waste funding program.

Our Understanding, Exceptions to the RFP, and Statement of Offer - We have thoroughly read the RFP and understand the work to be done. We commit to perform the work in compliance with the County's RFP and offer no exceptions to the RFP. This proposal is a firm and irrevocable offer for forty-five (45) days from March 31, 2006. As President of Burton & Associates, I make these statements as the authorized person for Burton & Associates, and as the person who will sign a contract with the County, if selected for this project.

We sincerely hope to have the opportunity to be of service to you and to the County on this important project and we are prepared to begin work on this project immediately upon receipt of a notice to proceed. If you have any questions, please call me at (904) 247-0787.

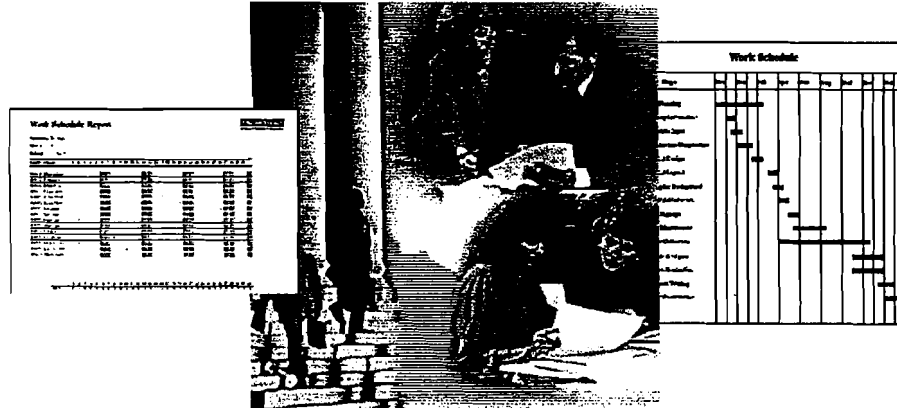
Very truly yours,



Michael E. Burton
President

MEB/cs

SECTION I - DETAILED WORK PLAN



Burton & Associates

SECTION 1 – DETAILED WORKPLAN

A. *Our Understanding*

It is our understanding that for this project that the County is requesting and we agree to:

- 1) *Determine the solid waste disposal residential special assessment rate for fiscal year 2006-2007*
- 2) *Develop and implement a solid waste disposal commercial special assessment program beginning fiscal year 2006-2007*
- 3) *Determine an appropriate gate rate tipping fee based upon cost thereof for fiscal year 2006-2007*

The County also states the following in the RFP and we agree to:

- Adhere to and insure compliance with all applicable State and Local laws;
- Insure compliance with the Uniform Collection Agreement between the Board of County Commissioners and the Tax Collector providing required information by September 15;
- Work with County legal staff to update ordinances, meet statutory requirements, notices and other legal related issues insuring compliance with State and Local laws;
- Develop a legally defensible apportionment methodology of assessment that is conducive to utilizing the County's ad valorem tax roll database;
- Provide necessary documents and/or information in medium required by Tax Collector for imposing and collecting the special assessment per the uniform collection method;
- Provide an assessment roll that collects the annual assessments and is capable of being efficiently updated in subsequent years. The Tax Collector will be able to provide assessment roll if assessment amount is same for all like properties. For example, rate for all residential units;
- Determine Solid Waste Special Assessment rate based upon the full cost of providing solid waste disposal services;
- Adhere to deadlines stated in this request for proposal;
- Attend required public hearing(s) and physically meet with County staff, including Board as needed.

A. *General Approach*

In addition to meeting the above stated requirements, our approach to this project is to develop the requested solid waste disposal program special assessments and tipping fee based upon the FY 2006-2007 solid waste disposal program revenue requirements, determined in the context of a long term financial management plan. We believe that this

Nassau County
*Solid Waste Disposal Program Funding
Proposal*

Burton & Associates
Government Resources Economics

approach, determining assessments in the context of a long term financial plan, distinguishes us from other consultants that develop special assessments.

Any utility enterprise operation should understand its long term financial requirements prior to developing its revenue recovery mechanisms (rates, fees or assessments). Only after understanding the system's long term requirements, can revenue recovery mechanisms be properly developed to provide the required revenues over a reasonable planning horizon. By developing the revenue recovery mechanisms in this longer term planning context, rational plans of increases in rates, fees or assessments can be developed and current rates, fees and assessments can be structured in that context. In this way, the County will have a clear vision as to not only the current rates, fees and assessments that will be required, but also future adjustments, if any, that will be required to fund the expected requirements of the system. This process also allows for the potential for changes in the service delivery configuration and contractor participation by examining alternative scenarios that demonstrate the effects of such changes.

We have recently completed a similar analysis for the County's water and sewer system and were able to work closely with County staff in interactive work sessions, to develop a rational financial plan, including a schedule of annual rate adjustments to provide for sufficient funding of the utility operations over the next five years.

We propose a similar approach for the solid waste disposal program, the difference being that one of the major revenue recovery mechanisms for the solid waste disposal program will be residential and commercial assessments.

Therefore, we have developed a two phased approach to the project. These phases are described below, followed by a detailed description of the task plan to accomplish the goals of each phase.

Phase I – Determine FY 2006-2007 Solid Waste Disposal Program Revenue Requirements in the Context of a Multi-year Financial Plan

In Phase I, we will develop a multi-year financial program for the solid waste disposal program. We will use our proprietary Financial Analysis and Management System (FAMS©) model and the interactive decision support process that we used with the County in the recent Water and Sewer Rate Study. FAMS© simulates the financial performance of a utility enterprise operation. We will input the County's solid waste disposal program data and information into FAMS© and will make any required adjustments to FAMS© to precisely simulate the financial dynamics of the County's solid waste disposal operation.

We will conduct several interactive work sessions with County staff and Management with the FAMS© model up-and-running with a graphical output panel displayed on a large viewing screen. During the interactive work sessions, we can perform numerous scenario and/or what-if analyses and provide instantaneous feedback as to the consequences of alternative assumptions or decisions. We employ a unique feature in our output display

Nassau County
*Solid Waste Disposal Program Funding
Proposal*

Burton & Associates
Government Resources Economics

that allows a clear visualization of the differences in key financial parameters when alternative scenario or what-if analyses are run. This interactive decision support process has been extremely effective in allowing us to assist our clients in developing viable long term financial plans with a clear vision as to the consequences of the decision alternative available to them.

Phase II – Determine FY 2006-2007 Solid Waste Residential Assessments, Commercial Assessments and Gate Rate Tipping Fee

In Phase II we will develop residential and commercial assessments and a gate tipping fee based upon the revenue requirements for FY 2006-2007 determined during the Phase I financial plan development. The FY 2006-2007 revenue requirements will be properly allocated into the cost pools to be recovered through residential assessments, commercial assessments and the gate rate tipping fee.

We will then use property data from the Nassau County Property Appraiser's office to develop specific assessment rates for appropriate property classes, based upon Department of Revenue (DOR) as determined during the study. These assessment rates will be developed in accordance with all legal requirements for using the uniform method of collecting non-ad valorem assessments as authorized in F.S. 197.3632 and County Resolution 2005-185.

Mr. Terry Lewis, of the law firm of Lewis, Longman and Walker, will assist us in ensuring that the assessments are developed in accordance with all applicable legal standards. Mr. Lewis specializes in special assessments and has assisted us in essentially all of the assessment projects that we have conducted in recent years.

Based upon the assessment rates developed during this phase, we will develop a preliminary assessment role for review with County staff and will then prepare a final assessment role with the applicable assessment for each parcel on the role. We will also develop a gate tipping fee based upon the allocated costs to be recovered in the fee. We will compile a survey of tipping fees and assessments of similar solid waste programs and prepare a comparative presentation of the results of the survey.

Detailed Work Plan By Task

In order to achieve the objectives of the project, we developed a detailed task plan. This task plan is on the following pages by each of the major project phases as discussed in the previous section. Each task also includes a statement of expected time involved to complete and subconsultant involvement.



NASSAU COUNTY

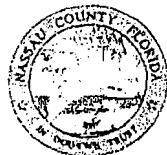
FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL

PROJECT WORK PLAN & COST ESTIMATE

Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
<u>PHASE I DETERMINE FY 2006-2007 SOLID WASTE DISPOSAL PROGRAM REVENUE REQUIREMENTS IN THE CONTEXT OF A MULTI-YEAR FINANCIAL PLAN</u>		
<u>TASK I-1 Develop a ten year revenue sufficiency analysis for the solid waste disposal program</u>		
a. Conduct project kick-off meeting.	5/1/2006	None
b. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates proprietary FAMS © model, run the model and produce preliminary revenue sufficiency analysis output.	5/15/2006	None
1. Obtain, review and input beginning balances, O&M budget information and capital improvement program information.		
2. Evaluate any transfers to the payments to the General Fund and the underlying basis. Make recommended adjustments as appropriate.		
3. Allocate costs to classes of service, that is residential collection, commercial collection and disposal.		
c. Review preliminary output of FAMS ©.	5/16/2006	None
d. Make adjustments and re-run FAMS ©.	5/17/2006	None
e. Prepare up to three (3) scenarios for interactive review session with County staff.	5/19/2006	None
1. Prepare baseline scenario with residential and non-residential assessments.		
2. Prepare up to two (2) additional scenarios as appropriate for evaluation.		
f. Conduct an interactive review session with County staff to review the preliminary results of the ten year projection of revenue sufficiency of the solid waste disposal program.	5/22/2006	None
g. Make adjustments based upon input from County staff in Task 1.f.	5/26/2006	None
h. Conduct an interactive review session with County staff to review the adjusted results of the ten year projection of revenue sufficiency of the solid waste disposal program and make any final adjustments.	5/29/2006	None
i. Determine FY 2006-2007 revenue requirements based upon desired scenario from the revenue analysis of FAMS ©.	5/31/2006	None



NASSAU COUNTY
 FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE
 Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
<u>PHASE II DETERMINE FY 2006-2007 SOLID WASTE RESIDENTIAL ASSESSMENTS, COMMERCIAL ASSESSMENTS AND GATE RATE TIPPING FEE</u>		
<u>TASK II-1 Collect and compile required data</u>		
a. Collect required property data from the Nassau County Property Appraiser. Data to be provided in electronic form.	5/5/2006	None
b. Compile property data into a form usable for the development of the solid waste assessments.	5/19/2006	None
c. Compile cost of service data from Phase I into a form usable for the development of the solid waste assessments.	5/31/2006	None
<u>TASK II-2 Develop preliminary assessments and gate tipping fee</u>		
a. Initialize the assessment model and the tipping fee model with the data compiled in Task II-	6/7/2006	Terry Lewis - Legal
b. Review with consulting team.	6/8/2006	Terry Lewis - Legal
c. Make adjustments to the preliminary assessment and tipping fee calculations as required.	6/9/2006	None
d. Prepare a comparative survey of solid waste assessments and tipping fees in other counties and municipalities.	6/9/2006	None
e. Meet with County staff in an interactive work session to review the preliminary solid waste assessments and tipping fee.	6/12/2006	Terry Lewis - Legal
f. Make adjustments to the preliminary assessment and tipping fee calculations as required.	6/15/2006	None
g. Meet with County staff in an interactive work session to review the adjusted solid waste assessments and tipping fee.	6/19/2006	Terry Lewis - Legal
<u>TASK II-4 Prepare assessment role</u>		
a. Prepare an initial draft of the preliminary residential and commercial assessment role based upon property data from the Nassau County Property Appraiser and the results of the Study.	6/21/2008	Terry Lewis - Legal
b. Review draft of the preliminary assessment role with County staff in an interactive work session	6/28/2006	Terry Lewis - Legal



NASSAU COUNTY
FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE

Prepared by Burton & Associates

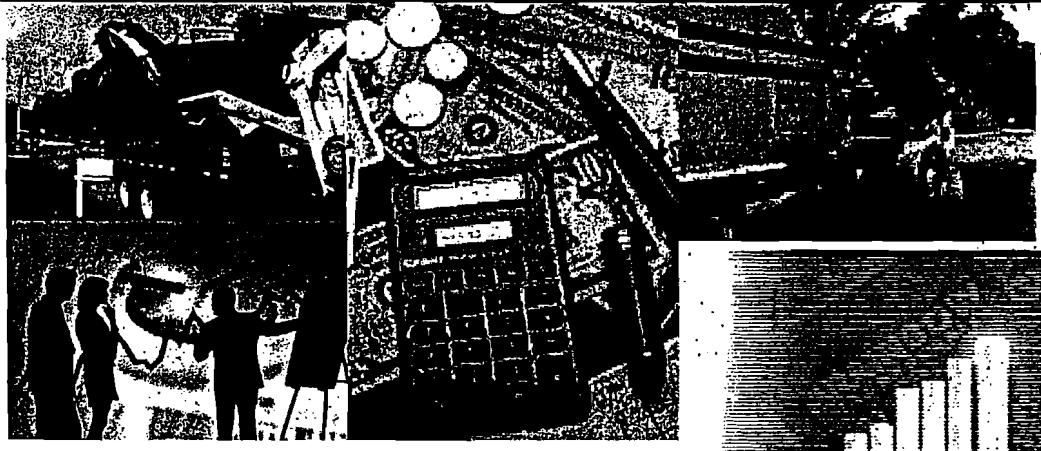
Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
<ul style="list-style-type: none"> c. Make adjustments to the preliminary assessment role based upon input from County staff. d. Produce the final residential and commercial assessment role. 	6/30/2008 7/7/2008	None Terry Lewis - Legal
<u>TASK II-5 Prepare a report of the results of the solid waste assessment and tipping fee study</u> <ul style="list-style-type: none"> a. Prepare a Draft Report b. Review the Draft Report with County staff via conference call. c. Prepare the Final Report. 	7/10/2006 7/17/2006 7/24/2006	Terry Lewis - Legal Terry Lewis - Legal Terry Lewis - Legal
<u>TASK II-6 Attend one (1) County Commission meeting regarding the proposed assessment fees</u> <ul style="list-style-type: none"> a. Conference call with County staff to prepare for the Commission meeting. b. Attend one (1) Commission meeting regarding the assessment program. 	As scheduled As scheduled	None None
<u>TASK II-7 Assist in the preparation of an ordinance/resolution for adoption of the proposed</u> <ul style="list-style-type: none"> a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution. b. County Attorney to prepare draft ordinance/resolution. c. Review draft ordinance/resolution and prepare comments. d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney. e. County Attorney to prepare final ordinance/resolution. f. Review final ordinance/resolution. 	As scheduled As scheduled As scheduled As scheduled As scheduled As scheduled	Terry Lewis - Legal None Terry Lewis - Legal Terry Lewis - Legal None Terry Lewis - Legal
<u>TASK II-8 Attend two (2) public hearings for adoption of the solid waste assessments and tipping</u> <ul style="list-style-type: none"> a. Prepare for the public hearings. b. Attend two(2) public hearings for adoption of the proposed assessments and tipping fee. 	August, 2006 August, 2006	None None

Manatee County, Florida



**Proposal For Solid Waste Disposal
Program Funding, Residential and
Commercial Special Assessments &
Gate Rate Tipping Fee**
2006-2007 Fiscal Year



Burton & Associates

Environmental Resources Financial Management Specialists



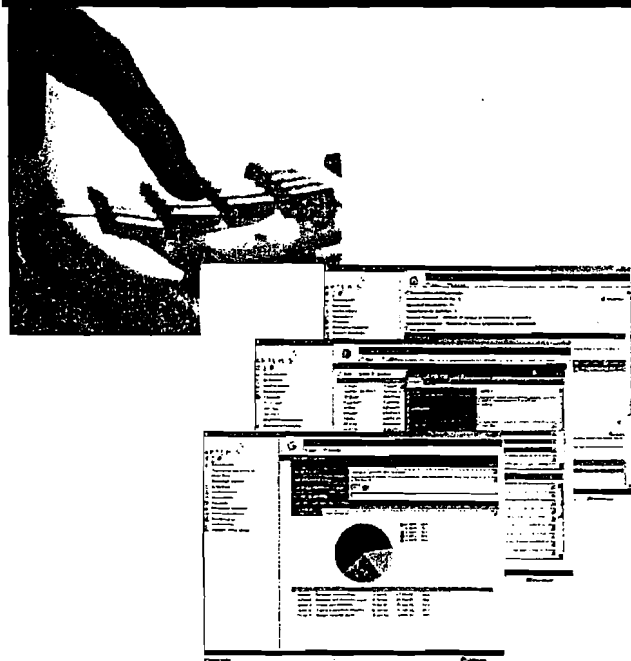
Submitted March 31, 2006



Burton & Associates

Nassau County

Proposal For Solid Waste Disposal Program Funding



Presented March 30, 2006

By

Burton & Associates

Michael E. Burton, President
200 Business Park Circle, Suite 101
World Golf Village
St. Augustine, Florida 32095
(904) 247-0787 FAX (904) 241-7708
www.burtonandassociates.com

Burton & Associates

March 30, 2006

Nassau County Board of County Commissioners
c/o John A. Crawford, Ex-Officio Clerk
76347 Veterans Way
Yulee, Florida 32097

RE: PROPOSAL FOR SOLID WASTE DISPOSAL PROGRAM FUNDING - Technical Proposal

Dear Members of the Selection Committee:

Burton & Associates is pleased to present the Board of County Commissioners with this Proposal For Solid Waste Disposal Program Funding, as defined in your RFP.

It is our hope, that during your examination of our proposal that we will have convinced you of two things:

1) We have a very powerful and unique interactive process that not only demonstrates for you a complete picture of the financial dynamics of your current solid waste funding program, but provides you will a complete vision and allows you to accurately develop a five- and ten-year financial plan for the ongoing management of your solid waste program while determining the 2006/2007 assessment and fees; and

2) This project would be very important to us and if selected, we guarantee a level of service and superior project deliverables in conformance with F.S. 197.3632 and the County's specific financial needs.

About Us - **Burton & Associates** has specialized in government resources economics for local governments in Florida for almost 20 years. The financial components and overall fiscal management of governmental services is the primary focus of our practice. As such, we would bring to this project extensive experience in special assessment program development and rate/fee determination and design, cost allocation analyses, and overall funding program development. We have extensive Florida experience and our very recent solid waste financial program development work with Volusia County and Pinellas County are discussed in this proposal.

Our unique approach to providing comprehensive financial consultation services is to use FAMS, our automated financial model discussed herein, to explore numerous financial plans, rate/fee structures and cost allocation scenarios to develop a logical and defensible financial management plan and assessment, in the context of predicted customer impact, market reality, public acceptability and political reality. A unique aspect of our approach is that we do this in interactive workshops with your staff, with our computer models up-and-

running. For the same amount of consulting fees, you get more than just an update of your current assessments.

Our development and use of our automated, interactive process allows very cost effective integration of your staff into the fiscal planning process while reducing substantially the man hours and calendar time which would otherwise be necessary. Most importantly, this process gives you a clear vision through graphical representations, as to the implications of alternative scenarios upon key financial indicators as well as the impact upon the County's solid waste customers.

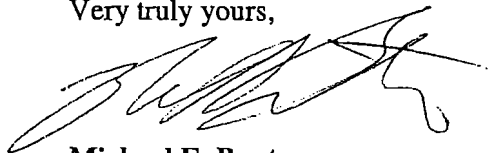
Negotiable Scope of Service & Price Quote - We have provided a proposed cost estimate which we believe addresses your required scope of services. However, if we are selected, we will meet with you to more fully understand your desires regarding the actual tasks associated with this project and we can adjust this proposed cost estimate to more specifically meet your specific requirements during the negotiations of the contract.

Summary - Our interactive approach to the development of a funding program such as this, and our success in using state-of-the-art, interactive presentation technology and techniques to present the results of our analyses have become the cornerstone of our success. We believe that we have the experience, a unique breadth to our approach to the conduct of a study such as this, and most importantly, the proper tools to truly help you determine the best solid waste funding program.

Our Understanding, Exceptions to the RFP, and Statement of Offer - We have thoroughly read the RFP and understand the work to be done. We commit to perform the work in compliance with the County's RFP and offer no exceptions to the RFP. This proposal is a firm and irrevocable offer for forty-five (45) days from March 31, 2006. As President of Burton & Associates, I make these statements as the authorized person for Burton & Associates, and as the person who will sign a contract with the County, if selected for this project.

We sincerely hope to have the opportunity to be of service to you and to the County on this important project and we are prepared to begin work on this project immediately upon receipt of a notice to proceed. If you have any questions, please call me at (904) 247-0787.

Very truly yours,



Michael E. Burton
President

MEB/cs

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SECTION I - DETAILED WORK PLAN



Burton & Associates

SECTION 1 – DETAILED WORKPLAN

A. *Our Understanding*

It is our understanding that for this project that the County is requesting and we agree to:

- 1) *Determine the solid waste disposal residential special assessment rate for fiscal year 2006-2007*
- 2) *Develop and implement a solid waste disposal commercial special assessment program beginning fiscal year 2006-2007*
- 3) *Determine an appropriate gate rate tipping fee based upon cost thereof for fiscal year 2006-2007*

The County also states the following in the RFP and we agree to:

- Adhere to and insure compliance with all applicable State and Local laws;
- Insure compliance with the Uniform Collection Agreement between the Board of County Commissioners and the Tax Collector providing required information by September 15;
- Work with County legal staff to update ordinances, meet statutory requirements, notices and other legal related issues insuring compliance with State and Local laws;
- Develop a legally defensible apportionment methodology of assessment that is conducive to utilizing the County's ad valorem tax roll database;
- Provide necessary documents and/or information in medium required by Tax Collector for imposing and collecting the special assessment per the uniform collection method;
- Provide an assessment roll that collects the annual assessments and is capable of being efficiently updated in subsequent years. The Tax Collector will be able to provide assessment roll if assessment amount is same for all like properties. For example, rate for all residential units;
- Determine Solid Waste Special Assessment rate based upon the full cost of providing solid waste disposal services;
- Adhere to deadlines stated in this request for proposal;
- Attend required public hearing(s) and physically meet with County staff, including Board as needed.

A. *General Approach*

In addition to meeting the above stated requirements, our approach to this project is to develop the requested solid waste disposal program special assessments and tipping fee based upon the FY 2006-2007 solid waste disposal program revenue requirements, determined in the context of a long term financial management plan. We believe that this

approach, determining assessments in the context of a long term financial plan, distinguishes us from other consultants that develop special assessments.

Any utility enterprise operation should understand its long term financial requirements prior to developing its revenue recovery mechanisms (rates, fees or assessments). Only after understanding the system's long term requirements, can revenue recovery mechanisms be properly developed to provide the required revenues over a reasonable planning horizon. By developing the revenue recovery mechanisms in this longer term planning context, rational plans of increases in rates, fees or assessments can be developed and current rates, fees and assessments can be structured in that context. In this way, the County will have a clear vision as to not only the current rates, fees and assessments that will be required, but also future adjustments, if any, that will be required to fund the expected requirements of the system. This process also allows for the potential for changes in the service delivery configuration and contractor participation by examining alternative scenarios that demonstrate the effects of such changes.

We have recently completed a similar analysis for the County's water and sewer system and were able to work closely with County staff in interactive work sessions, to develop a rational financial plan, including a schedule of annual rate adjustments to provide for sufficient funding of the utility operations over the next five years.

We propose a similar approach for the solid waste disposal program, the difference being that one of the major revenue recovery mechanisms for the solid waste disposal program will be residential and commercial assessments.

Therefore, we have developed a two phased approach to the project. These phases are described below, followed by a detailed description of the task plan to accomplish the goals of each phase.

Phase I – Determine FY 2006-2007 Solid Waste Disposal Program Revenue Requirements in the Context of a Multi-year Financial Plan

In Phase I, we will develop a multi-year financial program for the solid waste disposal program. We will use our proprietary Financial Analysis and Management System (FAMS©) model and the interactive decision support process that we used with the County in the recent Water and Sewer Rate Study. FAMS© simulates the financial performance of a utility enterprise operation. We will input the County's solid waste disposal program data and information into FAMS© and will make any required adjustments to FAMS© to precisely simulate the financial dynamics of the County's solid waste disposal operation.

We will conduct several interactive work sessions with County staff and Management with the FAMS© model up-and-running with a graphical output panel displayed on a large viewing screen. During the interactive work sessions, we can perform numerous scenario and/or what-if analyses and provide instantaneous feedback as to the consequences of alternative assumptions or decisions. We employ a unique feature in our output display

that allows a clear visualization of the differences in key financial parameters when alternative scenario or what-if analyses are run. This interactive decision support process has been extremely effective in allowing us to assist our clients in developing viable long term financial plans with a clear vision as to the consequences of the decision alternative available to them.

Phase II – Determine FY 2006-2007 Solid Waste Residential Assessments, Commercial Assessments and Gate Rate Tipping Fee

In Phase II we will develop residential and commercial assessments and a gate tipping fee based upon the revenue requirements for FY 2006-2007 determined during the Phase I financial plan development. The FY 2006-2007 revenue requirements will be properly allocated into the cost pools to be recovered through residential assessments, commercial assessments and the gate rate tipping fee.

We will then use property data from the Nassau County Property Appraiser's office to develop specific assessment rates for appropriate property classes, based upon Department of Revenue (DOR) as determined during the study. These assessment rates will be developed in accordance with all legal requirements for using the uniform method of collecting non-ad valorem assessments as authorized in F.S. 197.3632 and County Resolution 2005-185.

Mr. Terry Lewis, of the law firm of Lewis, Longman and Walker, will assist us in ensuring that the assessments are developed in accordance with all applicable legal standards. Mr. Lewis specializes in special assessments and has assisted us in essentially all of the assessment projects that we have conducted in recent years.

Based upon the assessment rates developed during this phase, we will develop a preliminary assessment role for review with County staff and will then prepare a final assessment role with the applicable assessment for each parcel on the role. We will also develop a gate tipping fee based upon the allocated costs to be recovered in the fee. We will compile a survey of tipping fees and assessments of similar solid waste programs and prepare a comparative presentation of the results of the survey.

Detailed Work Plan By Task

In order to achieve the objectives of the project, we developed a detailed task plan. This task plan is on the following pages by each of the major project phases as discussed in the previous section. Each task also includes a statement of expected time involved to complete and subconsultant involvement.



NASSAU COUNTY

FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL

PROJECT WORK PLAN & COST ESTIMATE

Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
<u>PHASE I DETERMINE FY 2006-2007 SOLID WASTE DISPOSAL PROGRAM REVENUE REQUIREMENTS IN THE CONTEXT OF A MULTI-YEAR FINANCIAL PLAN</u>		
<u>TASK I-1 Develop a ten year revenue sufficiency analysis for the solid waste disposal program</u>		
a. Conduct project kick-off meeting.	5/1/2006	None
b. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates proprietary FAMS © model, run the model and produce preliminary revenue sufficiency analysis output.	5/15/2006	None
1. Obtain, review and input beginning balances, O&M budget information and capital improvement program information.		
2. Evaluate any transfers to the payments to the General Fund and the underlying basis. Make recommended adjustments as appropriate.		
3. Allocate costs to classes of service, that is residential collection, commercial collection and disposal.		
c. Review preliminary output of FAMS ©.	5/16/2006	None
d. Make adjustments and re-run FAMS ©.	5/17/2006	None
e. Prepare up to three (3) scenarios for interactive review session with County staff.	5/19/2006	None
1. Prepare baseline scenario with residential and non-residential assessments.		
2. Prepare up to two (2) additional scenarios as appropriate for evaluation.		
f. Conduct an interactive review session with County staff to review the preliminary results of the ten year projection of revenue sufficiency of the solid waste disposal program.	5/22/2006	None
g. Make adjustments based upon input from County staff in Task 1.f.	5/26/2006	None
h. Conduct an interactive review session with County staff to review the adjusted results of the ten year projection of revenue sufficiency of the solid waste disposal program and make any final adjustments.	5/29/2006	None
i. Determine FY 2006-2007 revenue requirements based upon desired scenario from the revenue analysis of FAMS ©.	5/31/2006	None



NASSAU COUNTY
 FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE

Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
<u>PHASE II DETERMINE FY 2006-2007 SOLID WASTE RESIDENTIAL ASSESSMENTS, COMMERCIAL ASSESSMENTS AND GATE RATE TIPPING FEE</u>		
<u>TASK II-1 Collect and compile required data</u>		
a. Collect required property data from the Nassau County Property Appraiser. Data to be provided in electronic form.	5/5/2006	None
b. Compile property data into a form usable for the development of the solid waste assessments.	5/19/2006	None
c. Compile cost of service data from Phase I into a form usable for the development of the solid waste assessments.	5/31/2006	None
<u>TASK II-2 Develop preliminary assessments and gate tipping fee</u>		
a. Initialize the assessment model and the tipping fee model with the data compiled in Task II-	6/7/2006	Terry Lewis - Legal
b. Review with consulting team.	6/8/2006	Terry Lewis - Legal
c. Make adjustments to the preliminary assessment and tipping fee calculations as required.	6/9/2006	None
d. Prepare a comparative survey of solid waste assessments and tipping fees in other counties and municipalities.	6/9/2006	None
e. Meet with County staff in an interactive work session to review the preliminary solid waste assessments and tipping fee.	6/12/2006	Terry Lewis - Legal
f. Make adjustments to the preliminary assessment and tipping fee calculations as required.	6/15/2006	None
g. Meet with County staff in an interactive work session to review the adjusted solid waste assessments and tipping fee.	6/19/2006	Terry Lewis - Legal
<u>TASK II-4 Prepare assessment role</u>		
a. Prepare an initial draft of the preliminary residential and commercial assessment role based upon property data from the Nassau County Property Appraiser and the results of the Study.	6/21/2008	Terry Lewis - Legal
b. Review draft of the preliminary assessment role with County staff in an interactive work session.	6/28/2006	Terry Lewis - Legal



NASSAU COUNTY

FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL

PROJECT WORK PLAN & COST ESTIMATE

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PROJECT TASKS <i>Hourly rate-></i>	SCHEDULE AND SUBCONTRACTORS	
	ESTIMATED COMPLETION DATE	SUBCONTRACTOR INVOLVEMENT
c. Make adjustments to the preliminary assessment role based upon input from County staff.	6/30/2008	None
d. Produce the final residential and commercial assessment role.	7/7/2008	Terry Lewis - Legal
<u>TASK II-5 Prepare a report of the results of the solid waste assessment and tipping fee study</u>		
a. Prepare a Draft Report	7/10/2006	Terry Lewis - Legal
b. Review the Draft Report with County staff via conference call.	7/17/2006	Terry Lewis - Legal
c. Prepare the Final Report.	7/24/2006	Terry Lewis - Legal
<u>TASK II-6 Attend one (1) County Commission meeting regarding the proposed assessment fees</u>		
a. Conference call with County staff to prepare for the Commission meeting.	As scheduled	None
b. Attend one (1) Commission meeting regarding the assessment program.	As scheduled	None
<u>TASK II-7 Assist in the preparation of an ordinance/resolution for adoption of the proposed</u>		
a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution.	As scheduled	Terry Lewis - Legal
b. County Attorney to prepare draft ordinance/resolution.	As scheduled	None
c. Review draft ordinance/resolution and prepare comments.	As scheduled	Terry Lewis - Legal
d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney.	As scheduled	Terry Lewis - Legal
e. County Attorney to prepare final ordinance/resolution.	As scheduled	None
f. Review final ordinance/resolution.	As scheduled	Terry Lewis - Legal
<u>TASK II-8 Attend two (2) public hearings for adoption of the solid waste assessments and tipping</u>		
a. Prepare for the public hearings.	August, 2006	None
b. Attend two(2) public hearings for adoption of the proposed assessments and tipping fee.	August, 2006	None

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SECTION II. IDENTIFICATION OF PROFESSIONAL STAFF



Burton & Associates
Burton & Associates

BURTON & ASSOCIATES

ORGANIZATION CHART

PROJECT DIRECTOR
GOVERNMENT RESOURCES ECONOMICS

MICHAEL E. BURTON

Lewis, Longman & Walker, PA

Mr. Terry Lewis
Technical Subconsultant

GOVERNMENTAL FINANCIAL PROGRAM DEVELOPMENT

Senior Project Consultant
Steven McDonald

- General Government Enterprise Financial Management Program*
- Interactive Modeling Solutions For Capital and Financial Planning Process*
- Rate, Fee and User Charge Structure Analysis & Development*
- Cost Allocation Methods Analyses And Model Design*
- Special Assessment, Special Fee & Impact Fee Program Development*
- Financial Forecasting*

Eric Grau - Consultant

GOVERNMENTAL FINANCIAL ANALYSIS AND MANAGEMENT SERVICES

Senior Consultant
Andrew Burnham

- General Government Enterprise Financial Management Program*
- Interactive Modeling Solutions For Capital and Financial Planning Process*
- Rate, Fee and User Charge Structure Analysis & Development*
- Cost Allocation Methods Development And Model Development*
- Capital Planning & Revenue Enhancements*
- Methodology Review & Analyses*

Mark Babbit - Consultant

GOVERNMENTAL FINANCIAL ANALYSIS AND ORDINANCE DEVELOPMENT

Senior Consultant
Cynthia S. Griffin

- Financial Data Collection & Review*
- Comparative Market Surveys*
- Financial Planning*
- Development of Municipal Ordinances*
- Business Plan Development*
- Marketing Plan Development*

Jason Issac - Consultant

Robin Lightsey - Consultant

MICHAEL E. BURTON

RESUME



SUMMARY

Mr. Burton has over 30 years *experience* in government resources economics management consulting, ten years of which have been with Arthur Young & Company, one of the "Big Eight" national accounting and management consulting firms. Mr. Burton was a principal of the firm and served as Director of the Florida Governmental Services - Finance Consulting Practice. *He currently serves on the National AWWA Rates & Charges Subcommittee where he has co-authored a manual on rate making.*

He has extensive experience in the design of financial management and rate programs, infrastructure finance programs and cost recovery programs for local governments, the development of user charge/rate studies, impact fee studies, financial advisory services for the issuance of revenue bonds, bond issue feasibility studies/forecasts, strategic planning for the provision of services for governmental jurisdictions and private developers, rate case assistance to private utilities, rate regulation assistance to jurisdictional counties, utility acquisition analyses and consensus building.

PROFESSIONAL EXPERIENCE

Mr. Burton's experience includes the following areas of practice:

◆ *Government Resources Economics -*

- *Impact Fee Program Design,*
- *Cost allocation determination,*
- *CIP program development,*
- *Funding analyses,*
- *Financial management programs,*
- *Special assessment programs,*
- *Rates programs,*
- *Rate structure design,*
- *Revenue Sufficiency Analyses*
- *Unaccounted for water audits*
- *Utility valuations,*
- *Acquisition planning and analyses,*
- *Strategic planning and economic impact quantification,*
- *Water resources planning including alternative source of supply, and*
- *Rate case assistance*
- *Expert Witness Testimony*

◆ *Governmental Services* – Special assessments, impact fees, capital improvement programs, user fees, contracting with the private sector, general government financial analysis and management program development.

◆ *Solid Waste* - Governmental, regulated private franchises, rates program design, tipping fees, operations audits.

MICHAEL E. BURTON

RESUME



- ◆ **Regulatory Agencies** - Counties, municipalities, Public Service Commissions, Department of Environmental Regulation, U. S. Environmental Protection Agency, water resource management agencies, water management districts, water and sewer authorities, basin boards, etc.

◆ EXPERTISE

Functional areas of expertise and direct consulting experience include:

- ◆ **Fully Allocated Cost of Service Rate Studies**
 - ▶ Determination of operations & maintenance costs
 - Direct costs
 - Indirect costs identification of capital costs
 - Capital improvement Programs
 - Debt service requirements
 - Renewal & replacement
 - ▶ Determination of rate base (regulated utilities)
 - Fixed assets/plant investments
 - Contributions in aid of construction (CIAC)
 - Service availability fees
 - Used and useful analysis
 - Weighted cost of capital to include:
 - ✓ *Debt/equity ratios*
 - ✓ *Cost of money*
 - ✓ *Return on equity*
 - ▶ Allocation of costs
 - Fixed
 - Variable
 - Capacity
 - Demand
 - Special services
 - ▶ Commodity demand projections
 - ▶ Rate structure design
 - ERC Determination
 - Fixed or minimum charges
 - Usage/commodity charges
 - Specific service charges



EXPERTISE - CONTINUED

Functional areas of expertise and direct consulting experience include:

- ◆ *Fully Allocated Cost of Service Rate Studies - Continued*
 - ▶ Utility impact fees
 - Water & sewer
 - Solid waste
 - ▶ Municipal services impact fees
 - Parks and recreation
 - Fire
 - Police
 - Transportation
 - General government
- ◆ *Capital Improvement Programs*
 - ▶ Concurrency management plans
 - ▶ Regulatory compliance
 - ▶ Funding source analysis
 - ▶ Financial feasibility analysis
 - ▶ Developer regulations/agreements
- ◆ *Special Fee Determination (consumptive use permits application fees, etc.)*
- ◆ *Regulatory Compliance*
- ◆ *Operations Audit/Analysis*
 - ▶ Organization and staffing
 - ▶ Customer service
 - ▶ Resource management
- ◆ *Revenue Bond Financing*
 - ▶ Financial advisory services
 - Underwriter evaluation/selection
 - Structure of financing
 - ▶ Feasibility studies/forecasts
- ◆ *Inventory and Valuation of Fixed Assets*
- ◆ *Utility Valuation for Sale/Acquisition*



EXPERTISE - CONTINUED

◆ Strategic Planning

- ▶ Governmental jurisdictions
 - Definition of service objectives
 - ✓ *Service area(s)*
 - ✓ *Service area jurisdiction policy*
 - ✓ *Level of service*
 - Regulatory policies and procedures
 - Definition of framework for growth
 - ✓ *Facilities and operations*
 - .. Main extension policies
 - .. Utility acquisition plans
 - .. Organization and staffing requirements
 - .. Regulatory resources (staff, consultants, etc.)
 - ✓ *Funding*
 - .. Utility acquisition funding strategy
 - .. Cost impact/rate projections
 - .. Capital requirements
 - .. Contributions in aid of construction policy
 - .. Assessment policies
 - .. Impact fees
- ▶ Private utilities and developers
 - Utility planning relative to regulatory constraints and development plan alternatives
 - Capital requirements, projected rates, plant investment strategy
 - ✓ *Phasing relative to growth and impact on used and useful plant*
 - ✓ *Analysis of debt/equity ratios to maximize return*



PUBLICATIONS & PRESENTATIONS

Recent publications and presentations written, co-written and presented by Mr. Burton include:

- "AWWA MANUAL - RATE MAKING FOR SMALL UTILITIES" - Co-Authored for AWWA. Due for publication in 2004.
- "INTEGRATION OF CAPITAL AND FINANCIAL PLANNING" - Written and presented at the Florida Water Resources Conference-2003 -Tampa, Florida
- "FINANCIAL IMPLICATION OF ALTERNATIVE WATER SUPPLY" - Written and presented at the Florida Water Resources Conference-2003 Tampa, Florida
- "THE EFFECT OF INCLINING BLOCK WATER RATES UPON WATER USAGE & REVENUE"
Presented at the Florida Water Resources Conference-2003 Tampa, Florida
- "IMPLEMENTATION OF RECLAIMED WATER RATES & METERING" - Co-Authored With Al Castro, P.E. - Orange County Utilities, written and presented at the Florida Water Resources Conference-2002 Orlando, Florida, and published in the FWR Journal - 2002
- "WATER RATE MAKING FOR GOVERNMENTAL UTILITIES" - Written for presentation to the St. Johns River Water Management District under contract with the Orange County Public Utilities (utilities serving the greater Orlando area) - 2001
- "EVALUATING & SETTING RATES" - Written and presented at the Water Environment Federation, Dallas, Texas 1998
- "RECLAIMED WATER RATE MAKING" - Written and presented at the AWWA 1998 Water Reuse Symposium in Orlando, Florida (February 1998)
- "AN AUTOMATED COMPUTER MODEL FOR THE FUNDING AND MANAGEMENT OF REUSE SYSTEMS" - Written and presented at the AWWA 1994 Water Reuse Symposium in Dallas, Texas (March 1994)
- "WATER RATE MAKING FOR GOVERNMENTAL UTILITIES" - Currently developing this paper for presentation to the St. Johns River Water Management District under contract with the Orange County Public Utilities (utilities serving the greater Orlando area)

MICHAEL E. BURTON

RESUME



BUSINESS EXPERIENCE

President

*Burton & Associates
Jacksonville Beach, FL*

Director of Consulting

*Florida Systems Consulting Group, Inc.
Jacksonville, FL*

Principal

*Arthur Young & Company
Director of Florida Governmental Services
Jacksonville, FL*

Associate Vice President

*Plantec Corporation
Director of Financial & Planning Consulting Services Division
Jacksonville, FL*

EDUCATION

MBA Coursework, Finance
Georgia State University
Atlanta, GA

BSIE
University of Florida
Gainesville, FL

Burton & Associates

STEVEN MCDONALD

RESUME



SUMMARY

Mr. McDonald is a recognized economist who has over thirteen years of experience in the development of economic models and research for the purpose of forecasting, financial analysis, public policy impacts, and consumer demand projections.

Steven began his career with Fishkind & Associates, an economic consulting firm, and has continued to apply his expertise on projects focusing on economic, financial and environmental issues across a broad range of industries. Over the past thirteen years, he has developed a high degree of technical expertise balanced with strategic management experience from high profile, innovative public and private projects.

His technical expertise lies in the areas of public policy and financing, financial modeling and analysis, economic modeling and forecasting, strategic planning and analysis, and market and industry analysis. His consulting, business, teaching, and government experience has allowed him to develop a solid understanding of political environments, financial and capital markets, economic principles, and statistical and research methods. This technical expertise has been balanced with increasing levels of responsibility requiring the ability to effectively manage projects and to effectively communicate the results of those projects. He has assisted our governmental clients with regard to:

- ◆ Demand Forecasting
- ◆ Economic Forecasting
- ◆ Price Elasticity Analyses
- ◆ Financial Impact Analyses
- ◆ Capacity Planning
- ◆ Economic & Fiscal Impact Analyses
- ◆ Market Share Estimates

EXPERTISE

Functional areas of expertise and direct consulting experience include:

- General Government Financial Modeling & Analyses
- Public Policy & Financing
- Economic Modeling & Forecasting
- Strategic Planning & Analyses
- Market & Industry Analyses

STEVEN MCDONALD

RESUME



PARTIAL CLIENT LIST

Clay County Utility Authority	City of Cooper City
City of New Port Richey	City of Clearwater
St. Johns River Water Management District	Putnam County
A. Duda & Sons	City of Tarpon Springs
City of Cape Coral	New York Yankees
American Resort Development Assoc.	Orange County
Brevard County	Osceola County
City of Lakeland	Partners for a Better Florida
Disney Development Company	Save Our Everglades
Glades County	City of Palatka
Greater Orlando Aviation Authority	Volusia County
The City of Punta Gorda	The City of Venice
Griffis AFB, New York	The City of Fort Myers

RELEVANT COURSES

Economic Concepts	Research: Estimation and Forecast of
Microeconomics	Commercial Square Foot
Macroeconomics	Demand
Quantitative Methods	Fiscal Management
Public Finance	Public Policy
Growth Management	

Burton & Associates



BUSINESS EXPERIENCE

<i>Economist & Consultant</i> Burton & Associates	2003 – Present
<i>Economist, Consultant</i> ANC Rental (Alamo and National Rent-a-car)	2002-2003
<i>Director, Financial Planning and Analysis</i> CHEP USA	1999-2002
<i>Manager, Quantitative Analysis</i> Walt Disney World	1996-1999
<i>Economist</i> Fishkind & Associates, Inc.	1991-1996
<i>Adjunct Lecturer</i> Public Policy, Economics, Statistics	1992-1999
<i>Budget Analyst/Revenue Manager</i> Orange and Osceola Counties	1989-1991

EDUCATION

Bachelor of Arts, Public Administration
University of Central Florida
December 1988

Masters of Arts, Economics
University of Central Florida
December 1992



SUMMARY

Mr. Burnham has been a Financial Consultant for over five years. He has experience as project manager on projects that include funding program design, cost analyses, revenue sufficiency analyses, rate structure design, wholesale cost of service analyses, contract administration, and he has frequently provided expert witness testimony and affidavits in state and federal proceedings.

Andy has also been responsible for a variety of issues and initiatives, including the coordination of federal regulatory filings. He has performed revenue and profit margin analyses on a macro and micro level to determine a client's financial exposure in competitive markets and has coordinated company initiatives in federal regulatory proceedings.

He has analyzed the financial impacts upon utilities of the implementation of federal utility policy, and he has assisted with filings that comply with regulatory directives. He has diverse financial and analytical skills, including statistical modeling, revenue and load forecasting and budgeting, as well as the creation of innovative pricing structures. He has developed many customer bill frequency analyses, revenue sufficiency analyses and rate case testimony. He has analyzed the financial dynamics of utility acquisition proposals and provided general rate consulting services to many of our clients.

EXPERTISE

Functional areas of expertise and direct consulting experience include:

- Financial Modeling & Analyses Including Cost of Service
- Revenue Sufficiency Analyses
- Rate Structure Design
- Budget Preparation & Financial Reporting
- Specific Service Charge Analyses
- Strategic Planning & Analyses
- Expert Witness Testimony
- Settlement Negotiations & Representation



BUSINESS EXPERIENCE

<i>Rate Analyst & Consultant</i> Burton & Associates	2003 – Present
<i>General Rate Analyst</i> <i>Federal Regulatory Affairs</i> Consumers Energy Company	2003
<i>Rate Analyst</i> <i>Federal Regulatory Affairs</i> Consumers Energy Company	2001-2003
<i>Rate Analyst</i> <i>Rate Administration</i> Consumers Energy Company	2001

EDUCATION

Bachelor of Business Administration
Lake Superior State University US-Michigan-Sault Ste. Marie
Graduated Magna Cum Laude
Recipient of Outstanding Business Student Award
December 2000

Associate Of Personal Computer Specialist
Lake Superior State University US-Michigan-Sault Ste. Mari
December 2000



SUMMARY

Ms. Griffin has over 20 years of experience in financial and cost analysis and has provided assistance to governmental and private sector clients in evaluating funding requirements. Her experience also includes assisting in the development of special assessment programs, rates programs, the development of municipal services impact fees, ordinance development, policy and procedure review and documentation, and capital improvement plan evaluation regarding funding source availability. She regularly provides a broad range of consulting services to government agencies and public and privately held corporations and her experience also includes research and comparative analysis and the preparation and evaluation survey results.

PROFESSIONAL EXPERIENCE

Functional areas of expertise and direct experience include the following:

- ◆ *Government Services Funding Program Analysis*
 - Functional service area allocation
 - Analysis of demand projections
 - Determination of unit costs for functional areas of service
- ◆ *Rate/Fees/Charges*
 - Rate/Fee structure analysis and impact fee methodology analysis
 - Municipal services impact fees methodology analysis
 - *Parks and recreation
 - *Fire
 - *Police
 - *General government
- ◆ *Municipal Finance*
 - Capital Improvement Plans
 - Funding Analysis
 - General Obligation Bonds
 - Revenue Bonds

CYNTHIA GRIFFIN

RESUME



◆ Revenue/Cost Analysis

- Evaluation of revenue and cost projections
- Data compilation of various cost and revenue analysis objectives including:
 - √ profit and loss impact
 - √ comparative surveys
 - √ service/product pricing strategy
 - √ unit cost determination

CLIENTS

Governmental Clients/Institutional Clients

Brevard County, FL
Orange County, FL
Lee County, FL
City of Cooper City, FL
City of Tarpon Springs, FL
City of Lake Mary, FL
City of Sanibel
City of Tampa
St. Johns County, FL
Volusia County, FL
City of Atlantic Beach, FL
City of Crystal River, FL
City of Panama City Beach, FL
City of Ocoee, FL
City of Jacksonville, FL
City of Panama City, FL
Orange Co Corporation
St. Johns River Water
Management District

Polk County, FL
Pinellas County, FL
City of Tallahassee, FL
City of Fort Pierce, FL
Fidelity Mgt. & Research, Boston, MA
Delaware Investment Advisors,
Philadelphia, PA
Gerbino & Company, Beverly Hills, CA
Cambriar & Associates, Denver, CO
Pacific Century Advrs., Los Angeles, CA
Boston Safe Deposit & Trust, Boston, MA
Breau Capital Management, Boston, MA
State Street Research/Metropolitan Life,
Boston, MA
Manufacturers Hanover, New York, NY
Leiber & Associates, New York, NY
The Wellington Group, Boston, MA

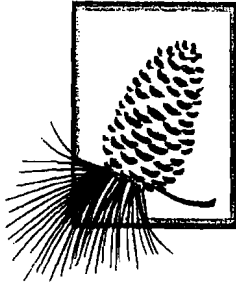


Business Experience

Senior Consultant
Burton & Associates
Jacksonville Beach, FL

First Vice President
Investock & Company
Jacksonville, FL

Registered Representative & Account Executive
Merrill Lynch, Pierce, Fenner & Smith
Jacksonville, FL



LEWIS, LONGMAN & WALKER, P.A.

ATTORNEYS AT LAW

FIRM PROFILE

Lewis, Longman & Walker, P.A. is a law firm whose shareholders practice primarily environmental, administrative, legislative, governmental and employment law. Its attorneys represent public and private sector entities and individuals before all three branches of government, from offices in Tallahassee, West Palm Beach and Jacksonville, Florida. *The Firm also specializes in supporting Burton & Associates as a technical advisor on their cost allocation and assessment/fee program development projects.* The Firm includes attorneys who have served as general counsel to the three largest water management districts within the State, the Director of Field Operations for the State Lands Management Agency and the Agency Coordinator for Florida's Coastal Zone Management Program. The Firm's attorneys also have extensive experience with all phases of permitting and regulation at the federal level involving the Environmental Protection Agency and the U.S. Army Corps of Engineers. The attorneys maintain close contacts and day-to-day working relationships with representatives of these state and federal agencies, including the Trustees of the Internal Improvement Trust Fund, the Department of Environmental Protection, the Department of Community Affairs, the Game and Freshwater Fish Commission, Florida's Water Management Districts, the Agency for Health Care Administration, the U.S. Army Corps of Engineers and Environmental Protection Agency.

The shareholders of the Firm have extensive local government experience and have represented Palm Beach County, Santa Rosa County, St. Lucie County, the City of Ft. Myers, the City of Boca Raton and the Cities of Delray and Boynton Beach as special counsel. Representation has involved acquiring approvals for large-scale deepwater port and airport projects, litigation counsel in land use disputes, insuring comprehensive plan consistency, wastewater permitting, airport noise litigation and stormwater utility creation.

Firm attorneys represent major agribusiness entities who must now comply with stringent environmental standards in order to do business within the Everglades Agricultural Area and adjacent to other sensitive environmental locations in the State of Florida. Firm members have long-standing expertise in the Florida Local Government Comprehensive Planning Act and represent some of the state's largest homebuilders and commercial developers in the acquisition of local government development approvals.

Lewis, Longman & Walker advises clients with large industrial facilities including petroleum and chemical storage and processing plants and its attorneys are well versed in the laws and regulations governing these facilities, including industrial waste and stormwater permitting, RCRA regulation, state storage tank and cleanup regulations. The Firm obtained all permits for the only major liquid petroleum products pipeline constructed in Florida in the last 20 years. Firm attorneys have substantial experience in Federal Superfund (CERCLA) projects and lawsuits involving hazardous materials, cleanup and mitigation.

Firm attorneys also specialize in assisting clients with the legislative process. Activities have included participation in major legislative revisions to the Special Districts Accountability Act, the Environmental Reorganization Act, and the Magnetic Levitation Demonstration Project Act (a single county high speed rail project).

TERRY E. LEWIS

LEWIS, LONGMAN & WALKER, PA

AREAS OF PRACTICE

Impact Fee/Special Assessment Programs

Provides Legal Services and Technical Advisory Support regarding relevant legal issues to clients who are reviewing, developing or implementing Impact Fee or Special Assessment Programs. Provide legal support for governmental clients who still have EMS Assessment Programs or who are developing new cost recovery programs to replace those assessment programs.

Land Use/Environmental Law

- Represents more than 30 regional and local general purpose and special purpose governments including the West Coast Inland Navigation District, St. Lucie County, Palm Beach County, Leon County, West Palm Beach, and Lake Worth Drainage District in matters related to NPDES, Clean Water Act, and environmental resource permits, developments of regional impact and the Endangered Species Act.
- Represents national and regional residential, commercial and agribusiness developers such as Atlantic Gulf Communities, Bonita Bay Properties, and the Sugar Cane Growers Cooperative before Federal, State and local agencies in matters involving Clean Water Act and environmental resource permits, rulemaking, and comprehensive plan compliance.
- Serves as counsel on environmental and land use matters to The Nature Conservancy and Florida Association of Special Districts.
- Prior to becoming a lawyer, was an environmental planner and served as the Agency Coordinator for the State Coastal Management Plan.
- Was a principal author of the State of Florida's Coastal Management Plan.

Administrative/Governmental Law/Legislative Lobbying

- Represents numerous governments and private clients in state agency rulemaking proceedings.
- Represents private clients in licensure and disciplinary proceedings before state regulatory boards, including the Board of Psychologists, Construction Industry Licensing Board and the Board of Architecture and Interior Design.
- Represents public and private clients before the Florida Legislature on issues involving Florida's Water Resources Act, Local Government Comprehensive Planning Act, coastal management, Everglades protection and local government accountability.
- Serves as Legislative Counsel to the Florida Association of Special Districts and St. Lucie County.
- Was a principal draftsman and successfully lobbied for passage of Special Districts Accountability Act and Community Development Act.

PROFESSIONAL, CIVIC AND COMMUNITY INVOLVEMENT

- Holds an "av" rating from Martindale-Hubbell.
- Has written and lectured extensively on coastal zone management, water law, developments of regional impact, comprehensive planning.
- The Florida Bar Association: Environmental and Land Use Section, Executive Council Chair 1989-1990.
- American Bar Association, Member.

EDUCATION

- J.D., with honors, Florida State University College of Law, 1978.
- University of Kansas, National Defense Foreign Language Scholar, Latin American Studies, 1969-1971.
- M.A., with honors, Florida State University, 1966.
- B.A., with honors, Florida State University, 1965.

ROBERT P. DIFFENDERFER

Shareholder • West Palm Beach Office • (561) 640-0820 • RDIFFENDERFER@LLW-LAW.COM

AREAS OF PRACTICE

Land Use/Environmental/Wetlands/Ocean and Coastal Administrative Law

- Represents public and private clients in the land use and environmental and administrative law fields, including litigation.
- Has been active in the firm's representation of major public infrastructure projects, including port and airport permitting and development of regional impact (DRI) review.
- Represents private and public clients in obtaining comprehensive plan and zoning approvals; defends those approvals from third party challenge.

Governmental Law/Special Districts

- Represents special districts on a variety of organizational and operational issues and special projects.
- Successfully represented state university interests in obtaining legislation to authorize the transfer of land from the Trustees of the Internal Improvement Trust Fund to the university's foundation.

PROFESSIONAL, CIVIC AND COMMUNITY INVOLVEMENT

- Co-Author: "Sovereign Lands," Chapter 21, Vol. II, Florida Environmental and Land Use Law.
- Author: "Top Ten Tips for a Quasi Judicial Hearing," The Florida Bar Environmental and Land Use Law Section Reporter, Vol. XIX, No. 5, July 1998.
- Naples Regional Urban Design Assistance Team (R/UDAT) Citizen's Task Force, Committee on Environmental Issues, Member, 1987-88.
- The Florida Bar Association: Environmental and Land Use Law Section, Administrative Law Section and Local Government Section, Member.
- Palm Beach County Bar Association, Member.
- Collier County Bar Association, Member.
- American Bar Association: Urban, State and Local Government Section and Natural Resources Section, Member.
- District of Columbia Bar Association, Member.
- Anti-Defamation League Public Service Award Luncheon, Luncheon Committee Member 1997, 1998 and 1999.
- Pine Jog Environmental Education Center, Board Member.
- Habitat for Humanity, Volunteer.
- Appointee: 2000 Presidential Rank Review Board.

EDUCATION

- J.D., Georgetown University Law Center, 1984.
- B.A., *cum laude*, Florida State University, 1980.

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SECTION III - DESCRIPTION OF FIRM'S EXPERIENCE



Burton & Associates

Burton & Associates

As a specialty firm, **Burton & Associates** has successfully provided financial assistance to our governmental utility clients for almost two decades in the following areas of practice:

- **Government resources economics**
- **Financial program development**
- **System & property valuation and analyses**
- **Retail and wholesale cost of service & rate studies**
- **Operations and performance reviews, strategic planning, financial feasibility analyses and reports, annexation analyses and reports**
- **Privatization and managed competition analyses and reports**
- **Administrative and negotiations assistance with ordinances, interlocal agreements, regulatory mandates and impact analyses**
- **Bond feasibility reports for inclusion in the office statements of revenue bonds**
- **The development of capital finance plans integrated with the client's overall financial management program**
- **The development of an interactive automated process which allows us to quickly evaluate revenue sufficiency, alternative capital plans and alternative financing scenarios with regard to those plans in order to evaluate the implications regarding all aspects of the client's financial management program**



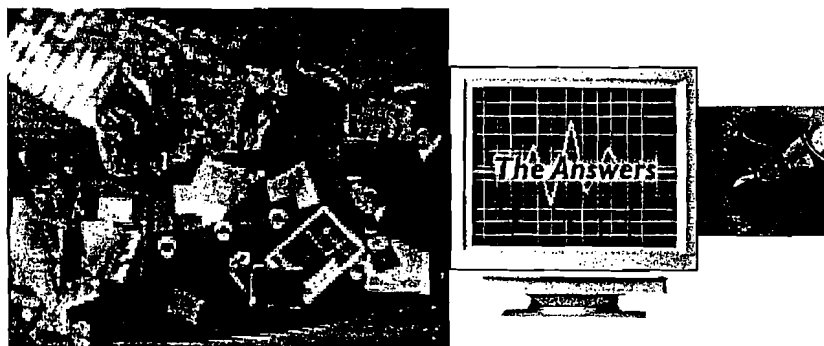
- **Coordination with rating agencies in support of our bond feasibility reports for the issuance of revenue bonds.**
- **Evaluation of and assistance in negotiations with regard to contract services, acquisitions, agreements and policies.**
- **Development of capital cost recovery fees, and many other financial services.**

A. *Our Government Resources Economics Experience*

Michael Burton, President of Burton & Associates has over 30 years of direct experience providing funding program analyses services. He has provided those services as financial consultant, project manager, and project director for many local governments over the past 30 years. In the early 1990s, Mike developed a unique interactive process for his clients that has set him and Burton & Associates apart from others providing similar services. This powerful proprietary process, coupled with his lengthy and extensive experience as a Government Services Economics Consultant has placed him as the most senior and knowledgeable resource available to you. Mike and his staff provide the most effective and efficient government resources economics services available.

FAMS-XL©

B&A uses our versatile and powerful interactive process and funding models known as FAMS-XL©.



This powerful model encompasses many advantages including:

- ◆ A more straight forward depiction of the flow of funds
- ◆ Projection of revenues that includes consideration of:
 - special assessments, fees & charges
 - the effect of growth in customers upon fixed charge revenues and,
 - the effects of growth in customers and changes in usage patterns upon usage charge revenues
- ◆ The ability to perform:
 - a *capital requirements driven analysis* which determines the level of revenue necessary to fund specified capital improvement program requirements, and/or
 - a *revenues driven analysis* which determines the window of funding available for capital improvement program requirements in each year of the forecast period given the specified limit on rate revenue increases.
- ◆ The ability to provide extended projection periods of up to 10-years, with anticipatory projection periods for up to 20 years.

We are currently using FAMS-XL© in projects for many cities and counties.

Mike has written and presented many papers and articles that speak to the issues included in a study such as this. These include:

- ◆ **AWWA MANUAL - RATE MAKING FOR SMALL UTILITIES** - *Co-Authoring for AWWA. Due for publication in 2004.*
- ◆ **INTEGRATION OF CAPITAL AND FINANCIAL PLANNING** - *Written and presented at the Florida Water Resources Conference-2003 -Tampa, Florida*
- ◆ **FINANCIAL IMPLICATIONS OF ALTERNATIVE WATER SUPPLY** - *Written and presented at the Florida Water Resources Conference-2003 Tampa, Florida*
- ◆ **THE EFFECT OF INCLINING BLOCK WATER RATES UPON WATER USAGE & REVENUE** - *Presented at the Florida Water Resources Conference-2003 Tampa, Florida*
- ◆ **Utility Rate Studies** - *A paper and presentation to the Gulf Coast Chapter of the Florida Governmental Finance Officers Association - 2002.*
- ◆ **IMPLEMENTATION OF RECLAIMED WATER RATES & METERING** - *Co-Authored With Al Castro, P.E. – Orange County Utilities, written and presented at the Florida Water Resources Conference-2002 Orlando, Florida, and published in the FWR Journal - 2002*
- ◆ **EVALUATING & SETTING RATES** - *Written and presented at the Water Environment Federation, Dallas, Texas 1998*
- ◆ **RECLAIMED WATER RATE MAKING** - *Written and presented at the AWWA 1998 Water Reuse Symposium in Orlando, Florida (February 1998)*
- ◆ **AN AUTOMATED COMPUTER MODEL FOR THE FUNDING AND MANAGEMENT OF REUSE SYSTEMS** - *Written and presented at the AWWA 1994 Water Reuse Symposium in Dallas, Texas (March 1994)*
- ◆ **WATER RATE MAKING FOR GOVERNMENTAL UTILITIES** - *This paper was developed for presentation to the St. Johns River Water Management District under contract with the Orange County Public Utilities (utilities serving the greater Orlando area)*

Mike Burton recently presented a paper on "The Financial Implications Of Alternative Water Supply" at the FS/AWWA Conference in November of 2004 in Orlando, Florida.

Also, Steven McDonald presented a paper on "Understanding The Relationship Between Price and Socioeconomic Conditions And The Impact On Water Conservation" at the same FS/AWWA Conference.

Our staff has also assisted our clients in the development of rate programs that meet the requirements and mandates of regulatory agencies and districts.

Burton & Associates is a vital company, emerging as one of the premiere Utility Consulting companies in the Southeast. Our consultants possess the breadth and depth of knowledge that will enhance each project and provide our clients with substantial resources.

B. Our Services

We regularly use our proprietary Funding Analysis and Management System (FAMS-XL©), in the conduct of government services economics projects for our clients.

Our city and county clients have the need to regularly meet financial goals and regulatory requirements and therefore request that we conduct periodic studies for them that evaluate their overall financial condition and to plan for their financial future. During the course of these studies, we utilize our proprietary interactive process and FAMS-XL© in order to cost effectively examine all viable funding sources, capital requirements, and means of financing. We then develop short term (five years), medium term (10 years) and/or long term (20+ years) financial management programs, including a capital finance plan that will:

- 1) Provide adequate funding to meet projected capital improvement program requirements as well as other funding requirements facing them,**
- 2) Comply with outstanding and/or new bond covenants,**
- 3) Address and comply with regulatory requirements, and**
- 4) Minimize the impact of fees and changes upon their customers.**

Each of these criteria is important to their financial stability and health. As each client is unique, our process allows clear vision to understand the financial dynamics of current and future decisions regarding the maintenance, updates to technology and the overall growth.

Fiscal structure changes can also be reviewed and redesigned interactively with customer impact assessment, allowing clear vision of the implications of fiscal decisions during this process.

1) Financial Management and Funding Programs

We regularly use our proprietary Funding Analysis and Management System (FAMS-XL©), in the conduct of overall financial planning for our clients. In the development of feasible funding programs, FAMS-XL© allows 1) cost effective testing of "what-if" scenarios regarding funding of alternative capital requirements, 2) evaluation of alternative sources and means of financing, and 3) development of viable short term (five years) medium term (10 years) and long term (20+ years) financial management programs, including a capital finance plan to provide adequate funding to meet projected capital improvement program requirements and a plan to meet annual revenue requirements. During the development of any adjustment plan needed to adequately respond to a client's fiscal requirements while meeting regulatory mandates, we try to structure a plan that will keep the impact to the customers as low as possible. Required adjustments can be developed interactively with customer impact assessments, allowing clear vision of the implications of critical financial decisions.

2) Interactive Decision Workshops

We regularly use our FAMS-XL© automated model as a decision support tool in the conduct of "real time" decision workshops with our client's staff, management and elected officials. In these sessions, we use state of the art automated presentation and analysis techniques to demonstrate, with the FAMS-XL© model "up and running", the impact of various assumptions. Through this interactive process, we are able to assist in the development of optimum solutions regarding alternative capital improvement programs, service delivery configurations, financing sources, rates/fees and charges and the impact of each alternative scenario upon customers within various classes.

3) Integration of Financial and Capital Planning

In addition to our financial planning and funding program development expertise, we also bring a unique perspective and contribution to engineering planning and evaluation projects that is not adequately addressed by the typical approach to such projects. That is the ability, by use of our automated modeling, to quickly evaluate the full financial impact of alternative capital plans and financing sources as part of the master planning and or capital improvement program development process.

4) Capital Finance Plans

We also work regularly with financial advisors and underwriters in the development of capital finance plans for municipal clients, and have prepared numerous Consultant's Reports, including revenue forecasts, for inclusion in the Official Statements of revenue bond issues or in applications for low interest State loans.

5) Interjurisdictional and Private Section Agreement Coordination

We are regularly involved in the studies where the ultimate service is provided to users in multiple jurisdictions. Sometimes this involves the development of agreements in accordance with specific interlocal requirements, sometimes this involves the development of agreements with the private sector. We are also experienced in the development of outside of jurisdiction surcharges based upon cost of service and in the compilation of data and the allocation of costs in such a way as to derive fair and equitable rates for all of the above referenced types of interjurisdictional service.

6) Leader in Use of Automated Analysis Techniques

We have developed for our clients a truly revolutionary interactive process utilizing FAMS-XL©. Our automated financial planning and cost allocation modeling system which we use in the conduct of a study such as this. We use our unique process and interactive model on each of our revenue sufficiency analysis projects with great success. We tailor our model to meet each client's specific financial requirements and management objectives using their specific data. We provide for them a clear vision of all viable options with regard to successful financial management and the implications of possible decisions upon specific customer classes.

Specific Experience:

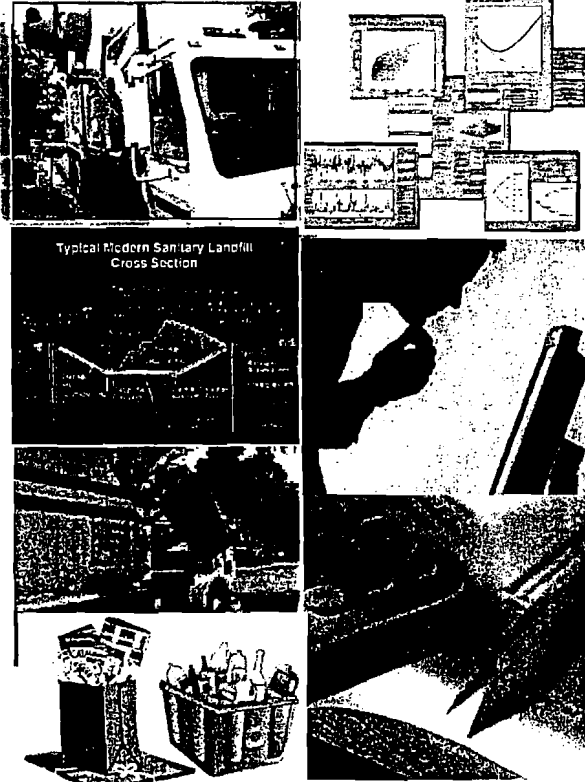
Included on the following pages are a chronological list of clients and a quick description of the work performed for that client. This list is followed by a more specific list of recent projects and experience as per your RFP.

Finally, we have included a more extensive list of our project experience for your review during the selection process. We have included these lists to offer to you a look at our depth and breadth of knowledge in the area of government services funding program development, review and update.

We hope that these lists will provide you with the information that you need to clearly see how long we have been serving our clients in Florida with programs in support of funding the provision of many services to their customers.

PROJECT TEAM EXPERIENCE

Solid Waste



Burton & Associates

Burton & Associates

Selected Recent Clients & Projects By Year

Client	Project Description	Year Begun
Virgin Islands Waste Management Authority	<i>Environmental User Fee Program Design & Rate Study for Solid Waste and Wastewater</i>	2005
Orange Water & Sewer Authority (OWASA)	<i>Utility Economics Including Rates</i>	2005
Pinellas County, Florida	<i>Water, Wastewater and Solid Waste Rate Study</i>	2005
Nassau County, Florida	<i>Utility Rate Study</i>	2005
City of Clearwater	<i>Rate/Fee Design Program</i>	2005
St. Johns River Water Management District	<i>Update Whitepaper re Public/Private Partnerships for Regional Water Supply Facilities</i>	
City of Fort Myers	<i>Utility Revenue Sufficiency Analysis Update</i>	2005
City of Tarpon Springs	<i>Utility Rate Study Update & Alternative Water Supply Financial Feasibility</i>	2005
City of Fort Myers	<i>Sanitation Revenue Sufficiency Analysis Update</i>	2005
City of St. Petersburg	<i>Utility Rate Study & Wholesale Cost of Service Study</i>	2005
Volusia County, Florida	<i>Solid Waste Department Review & Financial Program Design</i>	2005
Peace River/Manasota Regional Water Supply Authority	<i>"Common Rate" Program Design & Implementation</i>	2005
St. Johns River Water Management District	<i>Regional Water Supply Rate Analysis</i>	2005
Consumers Energy Company	<i>Cost Analysis and Testimony Preparation in Support of Power Supply Cost Recovery Regulatory Proceedings</i>	2005
City of Fort Myers	<i>Utility Rate Study & Ordinance Development</i>	2005
Strategic Energy	<i>Wholesale Transmission Pricing Economic Analysis</i>	2005
Glynn County, GA	<i>Utility Revenue Sufficiency & Rate Design Study</i>	2005
City of Dunedin	<i>Utility Revenue Reconciliation & Rate Study</i>	2005
City of Fort Myers	<i>Gas Tax Revenue Sufficiency Analysis Update</i>	
City of Daytona Beach	<i>Utility Rate Design Program</i>	2005
City of Lynn Haven	<i>Impact Fee Study - Water, Wastewater, Public Safety, Parks & Roads</i>	2005
City of Lynn Haven	<i>Stormwater User Fee and Impact Fee Study</i>	2005
City of Cape Coral	<i>Parks Impact Fee Study</i>	2005
Glades County, Florida	<i>Special Assessment Program Design</i>	2005
City of Cape Coral	<i>Utility Acquisition Analysis</i>	2005
City of Palmetto	<i>Impact Fee Study - Water, Wastewater, Public Safety, Parks & Roads</i>	2005
Glades County, Florida	<i>Identification of Alternative Revenue Sources for EMS</i>	2005
Okaloosa County, Florida	<i>Utility Rate Study</i>	2005
Baron & Collier	<i>Wholesale Raw Water Rate Development</i>	2005
City of Cape Coral	<i>Revenue Sufficiency Analysis Update</i>	2005
City of Davenport	<i>Wastewater Rate and Impact Fee Study</i>	
City of Minneola	<i>Utility Rate Study and Capacity Reservation Study</i>	2005
City of Coconut Creek	<i>Special Assessment Update</i>	2005
Cape Coral	<i>Water and Wastewater Rate Design</i>	2005
Orange County, Florida	<i>Utility Rate Study - Commercial Customer Class</i>	2005
City of Sarasota	<i>Financial Analysis & Modeling</i>	2005
City of Fort Myers	<i>Cross Connection Control Ordinance & Policies</i>	2005
City of Palatka	<i>Special Assessment Fee Program Development</i>	2004
Putnam County, Florida	<i>Special Assessment Fee Program Development</i>	2004
City of Palmetto	<i>General Government Impact Fee Study</i>	2004
City of Fort Myers	<i>General Fund Model - Test & 1st Year Maintenance</i>	2004
Consumers Energy Company	<i>Rate Case Assistance</i>	2004
St. Johns River Water Management District	<i>Economic Assessment Assistance</i>	2004
City of Venice	<i>Rate Study -2004</i>	2004
St. Johns River Water Management District	<i>Demand Reduction Study</i>	2004
City of Fort Myers	<i>General Fund Model Development</i>	2004
Consumers Energy Company	<i>Cost Analysis and Testimony Preparation in Support of Power Supply Cost Recovery Regulatory Proceedings</i>	

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Selected Recent Clients & Projects By Year

Client	Project Description	Year Begun
City of Wendell, NC	<i>Meter Billing Analysis</i>	2004
University of North Carolina - Chapel Hill	<i>Reclaimed Water Rate Program Design</i>	2004
Intercoastal Utilities, Inc.	<i>Rate Case Preparation</i>	2004
City of Minneola	<i>Impact Fee Policy</i>	2004
City of Cape Coral	<i>Rate Model Update</i>	2004
City of Phoenix	<i>Economics Projects</i>	2004
City of Tarpon Springs	<i>Revenue Sufficiency Update</i>	2004
City of Clearwater	<i>User Fee Structure Review and Design</i>	2004
St. Johns River Water Management Dist.	<i>Effectiveness of Conservation Incentives</i>	2004
City of Palmetto	<i>Cost of Service & User Fee Study</i>	2004
City of Daytona Beach	<i>Cost of Service & User Fee Study & Impact Fee Study</i>	2004
Consumers Energy	<i>Economics Consulting Assistance</i>	2004
City of Tarpon Springs	<i>Self Sufficient Water Analysis</i>	2004
City of Punta Gorda	<i>Capacity Fee Ordinance Development</i>	2004
Orange County Utilities	<i>Cost of Service & User Fee Study & Impact Fee Study</i>	2004
Intercoastal Utilities, Inc.	<i>Inclining Block Rate Analysis</i>	2004
St. Johns River Water Management Dist.	<i>Finalization of Alternative Source of Supply Affordability Study</i>	2004
City of Fort Myer	<i>Cost of Service & User Fee Study & Impact Fee Study</i>	2004
St. Johns Service Company	<i>Valuation Study</i>	2004
Intercoastal Utilities Inc.	<i>Utility Valuation Study</i>	2004
City of Cape Coral	<i>Cost of Service & User Fee Study Update</i>	2003
Town of Youngtown	<i>Rate Case Assistance</i>	2003
Intercoastal Utilities	<i>Valuation Analysis/Assistance</i>	2003
Nassau County, Florida	<i>Cost of Service & User Fee Study</i>	2003
City of Fort Myers	<i>Impact Fee Waiver Analysis, Water & Sewer Rev. Suff. Update</i>	2003
Clay County Authority	<i>FWS System User Fee Study</i>	2003
City of Lynn Haven	<i>Cost of Service & User Fee Study</i>	2003
City of Venice	<i>Cost of Service & User Fee Study</i>	2003
Orange County, Florida	<i>Cost of Service & User Fee Study</i>	2003
City of Cape Coral	<i>Cost of Service & User Fee Study</i>	2003
Pinellas County, Florida	<i>Fee Structure Evaluation</i>	2003
City of Ocoee	<i>Cost of Service & User Fee Study Update</i>	2003
City of Atlantic Beach	<i>Cost of Service & User Fee Study</i>	2003
City of Minneola	<i>Capital Finance Plan/CMOM</i>	2003
City of Neptune Beach	<i>Cost of Service & User Fee Study</i>	2003
Gulf Environmental Services, Inc.	<i>Valuation Analysis</i>	2003
City of Sarasota	<i>Capital Finance Plan Evaluation</i>	2003
City of Cooper City	<i>Cost of Service & User Fee Study</i>	2003
Glynn County, Florida	<i>Financial Analyses In Support Of Water & Sewer Bond Issue</i>	2003
Harmony Community Development District	<i>Acquisition Analysis</i>	2003
Florida Water Services	<i>Valuation Analysis</i>	2003
City of New Port Richey	<i>Fire & Street Lighting Assessment - Phase 1</i>	2003
Sun 'N Lake of Sebring	<i>General Consulting Assistance - Assessments</i>	2003
Polk County, Florida	<i>Rate Consultant's Report for Bond Issue</i>	2003
EMA Services, Inc./Orange County, Florida	<i>CMOM Project, Y2-810</i>	2003
Carey, O'Malley, Whitaker & Manson, P.A.	<i>Peace River/Manasota Regional Water Supply Auth. Rate Analysis</i>	2003
City of Fort Myers	<i>Revenue Sufficiency Update & Bond Report</i>	2002
City of Sarasota	<i>Cost of Service & User Fee Study Update</i>	2002
City of Sarasota	<i>Reclaimed Water Rate Study</i>	2002
City of Melbourne	<i>Cost of Service & User Fee Study Update</i>	2002
City of Melbourne	<i>Revenue Forecast For Bonds</i>	2002

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Selected Recent Clients & Projects By Year

Client	Project Description	Year Begun
City of Fort Myers	<i>Reclaimed Water Rate Study</i>	2002
Polk County, Florida	<i>Divestment Analysis</i>	2002
Fort Myers Beach	<i>Rate Analysis</i>	2002
Cooper City	<i>Permit Fee Analysis</i>	2002
Jacksonville Beach	<i>Rate Analysis</i>	2002
Jacksonville Beach	<i>Natural Gas Feasibility Analysis</i>	2002
West Palm Beach	<i>Special Assessment District Analysis</i>	2002
City of St. Petersburg	<i>Canterbury Lease Update</i>	2002
City of Clearwater	<i>Cost of Service & User Fee Study Update</i>	2002
City of Gulf Breeze	<i>Revenue Sufficiency Analysis For Combined Systems</i>	2002
St. Johns River Water Management District	<i>Alternative Water Supply Retail Rate Impact Analysis</i>	2002
Volusia Water Alliance	<i>Financial Analysis Of Water Supply Plan</i>	2002
City of Tarpon Springs	<i>Cost of Service & User Fee Study Update</i>	2002
St. Johns River Water Management District	<i>Financial Impact of Alternative Water Supply</i>	2002
Lee County, Florida	<i>Lee County Tax Collector Cost Allocation & Fee Study</i>	2002
Peoples Water Utilities, Inc.	<i>Valuation & Acquisition Analysis</i>	2002
City of Deland	<i>Cost of Service & Rate Study</i>	2002
City of Casselberry	<i>Cost of Service & Rate Study & Impact Fee Study</i>	2002
City of Punta Gorda	<i>Cost of Service & Rate Study & Impact Fee Study</i>	2001
City of Gulf Breeze	<i>Cost of Service & Rate Study</i>	2001
City of Pinellas Park	<i>Cost of Service & Rate Study</i>	2001
City of New Port Richey	<i>Cost of Service & Rate Study & Impact Fee Study</i>	2001
City of Tarpon Springs	<i>Cost of Service & Rate Study</i>	2001
Orange County, Florida	<i>SJRWMD Rate Making Presentation</i>	2001
City of Melbourne	<i>Water & Sewer Revenue Sufficiency Update</i>	2001
St. Johns River Water Management District	<i>Service Area Water Demand & Affordability Study</i>	2001
City of Cape Coral	<i>Financial Plan</i>	2001
City of Clearwater	<i>Rate Structure Evaluation</i>	2001
City of St. Petersburg	<i>Consultant's Opinion - Canterbury Lease</i>	2001
City of Sarasota	<i>Wholesale Wastewater Rate Update - New Budget</i>	2001
City of St. Petersburg	<i>Misc. Financial Assistance - Rate Structure Analysis</i>	2001
Town of Fort Myers Beach	<i>Financial Feasibility Report For Acquisition</i>	2001
Intercoastal Utilities, Jacksonville	<i>FPSC Service Extension Application Support</i>	2001
Aguas Argentina, Buenos, Aires	<i>Analysis & Plan Development for Conversion of Flat Rate System to Metered Usage System</i>	2001
City of Clearwater	<i>Revenue Sufficiency Analysis</i>	2000
City of Clearwater	<i>Sewer System Expansion Feasibility Study</i>	2000
City of St. Petersburg	<i>Water & Sewer Litigation Support</i>	2000
Polk County, Florida	<i>Water, Sewer, Reclaimed Water Rate Study & Impact Fee Study</i>	2000
City of Venice	<i>Cost of Service & Rate Study</i>	2000
Florida Water Services	<i>Financial Planning Services</i>	2000
Polk Country	<i>Mariana & Mt. Olive Rate Evaluation</i>	2000
Polk Country	<i>Billing Data Analysis</i>	2000
Brevard County, Florida	<i>Debt Bearing Capacity Analysis</i>	2000
City of St. Petersburg	<i>Revenue Sufficiency Analysis & Five Year Forecast</i>	2000
City of Boca Raton	<i>Financial Feasibility Report For Bond Issue</i>	2000
City of Ocoee	<i>Cost of Service & Rate Study</i>	2000
Sanitation District No. 1 - Northern Kentucky	<i>Additional Services - Sewer Rates & Fees Study</i>	2000
Sun 'N Lake of Sebring	<i>Assessment Benefit Analysis</i>	2000
Intercoastal Utilities	<i>Acquisition Analysis</i>	2000
Intercoastal Utilities	<i>Rate Case & Audit Review Services</i>	2000

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Selected Recent Clients & Projects By Year

Client	Project Description	Year Begun
Okaloosa County, Florida	<i>Water & Sewer Revenue Sufficiency Analysis</i>	2000
City of Fort Myers	<i>Reclaimed Water Rate Study</i>	2000
City of Fort Myers	<i>Evaluation of Impact Fee Exemptions</i>	2000
Gateway Utilities, Lee County, Florida	<i>Analytical Support Services for Legal</i>	2000
St. Johns River Water Management District	<i>Analysis of Customer Impact of Water 2020 Plan</i>	2000
City of Fort Myers	<i>Revenue Sufficiency Analysis</i>	2000
City of Sarasota	<i>Wholesale Wastewater Rate Analysis</i>	2000
City of Melbourne	<i>Water & Sewer Improvement Revenue Bonds</i>	2000
	<i>Financial Analysis & Bond Report</i>	2000
City of Clearwater	<i>Stormwater Revenue Sufficiency Analysis</i>	2000
Orange County, Florida	<i>Connection Fee & Revenue Sufficiency Analysis</i>	2000
Sebring Airport Authority	<i>Revenue Sufficiency Analysis</i>	2000
Pinellas County, Florida	<i>Billing Charge Determination</i>	2000
City of Coconut Creek	<i>Development of EMS Non Ad Valorem Assessment Study</i>	2000
City of Neptune Beach	<i>Update of Water & Wastewater Revenue Sufficiency</i>	2000
City of Cape Canaveral	<i>Sewer System Rate Study</i>	1999
Orange County, Florida	<i>Reclaimed Water Wholesale Rate Study</i>	1999
Orange County, Florida	<i>Impact Fee & Revenue Sufficiency Update</i>	1999
Flagler County, Florida	<i>OCU Staff Assisted Rate Case</i>	1999
Bonita Springs Utilities, Inc.	<i>Revision & Update of Rate Structure Analysis & Impact Fees</i>	1999
Bonita Springs Utilities, Inc.	<i>Preparation of Financial Forecast for Debt Financing</i>	1999
Orange County, Florida	<i>Valuation of Park Manor Waterworks, Inc. for Acquisition</i>	1999
City of Daytona Beach	<i>Update of Water & Sewer Revenue Sufficiency Analysis</i>	1999
City of Daytona Beach	<i>Capital Finance Plan for Stormwater SRF Loan</i>	1999
St. Johns River Water Management District	<i>Water Conservation Rate Analyses - All Utilities In District</i>	1999
City of Fort Myers	<i>Dunbar Annexation Study</i>	1999
Polk County, Florida	<i>Cost of Service & User Fee Study & Impact Fee Study</i>	1999
City of Sarasota	<i>Cost of Service & User Fee Study & Impact Fee Study</i>	1999
Sanitation District No. 1 - Northern Kentucky	<i>Cost of Service & User Fee Study</i>	1999
City of Sarasota	<i>Reclaimed Water Rate Study</i>	1999
City of Sanibel	<i>Financial Analysis & Integration - Master Plan & Sewer System</i>	1999
Immokalee Water & Sewer District	<i>Revenue Sufficiency Study & Impact Fee Study</i>	1999
City of Lynn Haven	<i>Cost of Service & User Fee Study</i>	1999
City of Clearwater	<i>Water & Sewer Rate Study</i>	1999
City of Madison	<i>Cost of Service & User Fee Study</i>	1999
D. R. Horton Custom Homes, Inc.	<i>Southlake Utilities - Financial Analyses in Support of Investigation</i>	1999
Post, Buckley, Schuh & Jernigan, Inc.	<i>Analysis of Imperial Lakes Assessment Project</i>	1999
Sarasota County, Florida	<i>Analysis of Regional Stormwater Facility</i>	1999
City of Tampa	<i>Tampa STAR Project Feasibility Analysis</i>	1999
City of North Port	<i>Bond Support Analysis</i>	1999
City of DeFuniak Springs	<i>Cost of Service & User Fee Study</i>	1999
City of Fort Myers	<i>Develop Automated Financial Model For Finance Director</i>	1999
City of Melbourne	<i>Cost of Service & User Fee Study</i>	1999
Orange County, Florida	<i>Revenue Forecast for Revenue Bonds</i>	1998
St. Johns County, Florida	<i>Intercoastal Rate Case - Oversee Process for Committee</i>	1998
City of Fort Myers	<i>Unaccounted For Water Study</i>	1998
City of Titusville	<i>Revenue Sufficiency Analysis</i>	1998
City of Titusville	<i>Rate Consultant's Report - 1998 Revenue Bond Issue</i>	1998
City of Titusville	<i>Stormwater Cost of Service & User Fee Study</i>	1998
City of Venice	<i>Wholesale Sewer Rate Study - Limited Review</i>	1998
Flagler County, Florida	<i>Develop Staff Assisted Rate Case Ordinance</i>	1998

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Selected Recent Clients & Projects By Year

Client	Project Description	Year Begun
Flagler County, Florida	<i>Develop Interim Rates for Ocean City Utilities</i>	1998
City of Clearwater	<i>Reclaimed Water Rate Study</i>	1998
City of Melbourne	<i>Cost of Service & User Fee Study</i>	1998
City of Melbourne	<i>Water Conservation Rate Opinion</i>	1998
City of Daytona Beach	<i>SRF/CRF Assistance</i>	1998
Okaloosa County, Florida	<i>Cost of Service & User Fee Study</i>	1998
Okaloosa County, Florida	<i>Solid Waste Department Review</i>	1998
City of St. Petersburg	<i>Cost of Service & User Fee Study</i>	1998
Town of Fort Myers Beach	<i>Customer Impact Analysis</i>	1998
City of Cocoa Beach	<i>Assessment of Cost Effectiveness of Impact Fees As Rev. Source</i>	1998
City of South Daytona	<i>Wholesale Rate Analysis</i>	1998
Englewood Water District	<i>Cost of Service & User Fee Study</i>	1998
City of Neptune Beach	<i>Cost of Service & User Fee Study</i>	1998
Orange County, Florida	<i>Analysis of Impact Fee Credits for Water Saving Devices</i>	1998
Orange County, Florida	<i>Cost of Service & Rate Study & Impact Fee Study</i>	1997
City of Sanibel	<i>Capital Finance Plan</i>	1997
City of Cape Coral	<i>Assessment Study</i>	1997
City of Cape Canaveral	<i>Cost of Service & Rate Study</i>	1997
City of Sarasota	<i>Bulk Rate Analysis</i>	1997
St. Johns River Water Management District	<i>Water Conservation Rate Analysis - Phase I</i>	1997
Pinellas County, Florida	<i>Reclaimed Water Rate Study - Phase I</i>	1997
Sumter County, Florida	<i>Impact Fee Study</i>	1997
St. Johns County, Florida	<i>Sunray Transfer Analysis</i>	1997
Okaloosa County, Florida	<i>Rate Ordinance Review & Rewrite</i>	1997
Okaloosa County, Florida	<i>Development of Policies & Procedures Manual</i>	1997
City of Fort Myers	<i>Franchise Fee Negotiation Services</i>	1997
City of Titusville	<i>Analysis of Acquisition of Cocoa</i>	1997
Orange County, Florida	<i>Capital Improvement Program Review</i>	1997
St. Johns River Water Management District	<i>Water Conservation Rate Analysis - Phase II</i>	1997
Rose, Sundstrum, PA, Tallahassee	<i>Peoples Gas - Acquisition Analyses</i>	1997
City of Sanibel	<i>General Financial Consulting Services Contract</i>	1997
Brevard County, Florida	<i>Outside City Surcharge Analysis - Cocoa</i>	1997
City of Clearwater	<i>Reuse Rate Model and CIP Program Analysis</i>	1997
Orange County, Florida	<i>University Shores Utilities Acquisition Analysis</i>	1997
City of Boca Raton	<i>Cost of Service & Rate Study - Phase I</i>	1997
City of Melbourne	<i>Billing Cost Analysis</i>	1997
City of Tampa	<i>Financial Analysis in Support of STAR Project</i>	1997
City of Fort Myers	<i>Franchise Fee Negotiation Assistance</i>	1997
City of Sarasota	<i>Wholesale Wastewater Rate Update - New Budget</i>	1997

Summaries of Recent Similar Projects

Summary descriptions of a sample of recent similar projects are presented below.

Volusia County, Florida – Solid Waste Diversion Study

Burton & Associates is currently completing a solid waste diversion study for Volusia County. During this study, we prepared a ten year projection of the financial performance of the County's collection and disposal funds using our Financial Analysis and Management System (FAMS©) model and interactive decision support process.

We met with County staff in several interactive work sessions and evaluated the effects upon the financial performance of the collection and disposal funds of various scenarios of waste diversion from the County transfer station and landfill. This included an assessment of variable costs that could be avoided after diversion of waste and the effects upon the funding of capital projects and ultimately upon the assessments and tipping fee that would be required to continue to fund solid waste operations.

The result of the project is a corroborative development, among our consulting team, County Public Works and Solid Waste management staff, of a financial plan that can accommodate potential waste diversions, and management strategies to mitigate the effects of such potential diversions.

United States Virgin Islands Waste Management Authority – Development of an Environmental User Fee

Burton & Associates is completing a project for the Virgin Islands Waste Management Authority (VIWMA) to develop a first of its kind Environmental User Fee (EUF) to recover the cost of all solid waste operations of the Virgin Islands government through a fee on imported goods, based upon through-put to the solid waste stream by commodity class. During the study, we developed a ten year financial plan for the solid waste program to determine the revenue requirements as the basis for establishing the EUF in the first year of the program.

The VIWMA is facing significant capital requirements to correct past neglect of the solid waste assets, including requirements for closure of existing landfills and construction of new landfills. However, because the VIWMA is a new authority, created in 2005, its ability to access the capital markets to borrow capital to fund its CIP will be limited until a track record of financial performance can be established. Therefore, we developed the ability to model the financial dynamics of phasing into "market" EUF rates (resultant average cost per ton transferred from import to the landfill) over five years, while phasing

Nassau County
Solid Waste Disposal Program Funding Proposal

Burton & Associates
Government Resources Economics

out the general fund appropriation that has been funding the solid waste operation prior to the EUF.

Our financial model shows that the general fund subsidy can be eliminated after year five, at which time the VIWMA will be able to issue and support its own debt that will be needed to complete its capital improvements program requirements over the ten year projection period.

Pinellas County – Solid Waste Revenue Sufficiency Analysis

Burton & Associates recently completed a rate study for Pinellas County, Florida which included the development of a ten year revenue sufficiency analysis for the County's Solid Waste Program. The analysis was developed using our Financial Analysis and Management System (FAMS©) which simulates the financial performance of the solid waste program over a ten year projection period. The County operates a waste to energy facility (incinerator) and receives substantial revenue from the sale of power produced by this facility. Therefore, the analysis included the effects of this offsetting revenue on the tipping fee revenue required and also evaluated the effects of changes to the structure of the power sales contract as well as the potential elimination of a large debt service requirements during the forecast period.

City of Clearwater, Florida – Solid Waste and Recycling Rate Study

Burton & Associates conducted a solid waste and recycling rate study for the City of Clearwater. The study included the development of a long term financial management plan using our Financial Analysis and Management System (FAMS©) interactive decision support model. A five year plan of rate adjustments was developed and implemented. We also conducted a diagnostic evaluation of the current rate and fee structure, with the conclusion being that the current fee structure reflected a fair and equitable distribution of the costs of service and did not need to be changed at that time.

City of Sarasota, Florida – Solid Waste Rate Study

Burton & Associates is under contract to perform a solid waste revenue sufficiency analysis. We are developing a long term financial management plan using our Financial Analysis and Management System (FAMS©) interactive decision support model, which will include a five year plan of rate adjustments as required.

Development of Non Advalorem Special Assessments

Burton & Associates has assisted a number of clients in the evaluation and development of non advalorem assessment programs in accordance with State and local legal requirements for using the uniform method of collection for non-ad valorem assessments. These include projects for Putman County, Florida, Glades County, Florida and the Cities of Cooper City, Florida, Coconut Creek, Florida, New Port Richey, Florida, Palatka, Florida and Ocala, Florida.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Volusia County – Conducting a Solid Waste Diversion Study. During this study, we prepared a ten year projection of the financial performance of the County's collection and disposal funds using our Financial Analysis and Management System (FAMS©) model and interactive decision support process.

We met with County staff in several interactive work sessions and evaluated the effects upon the financial performance of the collection and disposal funds of various scenarios of waste diversion from the County transfer station and landfill. This included an assessment of variable costs that could be avoided after diversion of waste and the effects upon the funding of capital projects and ultimately upon the assessments and tipping fee that would be required to continue to fund solid waste operations.

The result of the project is a corroborative development, among our consulting team, County Public Works and Solid Waste management staff, of a financial plan that can accommodate potential waste diversions, and management strategies to mitigate the effects of such potential diversions.

United States Virgin Islands Waste Management Authority - Developing an Environmental User Fee for the Virgin Islands Waste Management Authority (VIWMA). We are developing a first of its kind Environmental User Fee (EUF) to recover the cost of all solid waste operations of the Virgin Islands government through a fee on imported goods, based upon through-put to the solid waste stream by commodity class. During the study, we developed a ten year financial plan for the solid waste program to determine the revenue requirements as the basis for establishing the EUF in the first year of the program.

The VIWMA is facing significant capital requirements to correct past neglect of the solid waste assets, including requirements for closure of existing landfills and construction of new landfills. However, because the VIWMA is a new authority, created in 2005, its ability to access the capital markets to borrow capital to fund its CIP will be limited until a track record of financial performance can be established. Therefore, we developed the ability to model the financial dynamics of phasing into "market" EUF rates (resultant average cost per ton transferred from import to the landfill) over five years, while phasing out the general fund appropriation that has been funding the solid waste operation prior to the EUF.

Our financial model shows that the general fund subsidy can be eliminated after year five, at which time the VIWMA will be able to issue and support its own debt that will be needed to complete its capital improvements program requirements over the ten year projection period.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Pinellas County – Conducted a Solid Waste Revenue Sufficiency Analysis for Pinellas County, Florida which included the development of a ten year revenue sufficiency analysis for the County's Solid Waste Program. The analysis was developed using our Financial Analysis and Management System (FAMS©) which simulates the financial performance of the solid waste program over a ten year projection period. The County operates a waste to energy facility (incinerator) and receives substantial revenue from the sale of power produced by this facility. Therefore, the analysis included the effects of this offsetting revenue on the tipping fee revenue required and also evaluated the effects of changes to the structure of the power sales contract as well as the potential elimination of a large debt service requirements during the forecast period.

City of Clearwater, Florida – Conducted Solid Waste and Recycling Rate Study for the City of Clearwater. The study included the development of a long term financial management plan using our Financial Analysis and Management System (FAMS©) interactive decision support model. A five year plan of rate adjustments was developed and implemented. We also conducted a diagnostic evaluation of the current rate and fee structure, with the conclusion being that the current fee structure reflected a fair and equitable distribution of the costs of service and did not need to be changed at that time.

City of Sarasota, Florida – B&A is under contract to perform a Solid Waste Rate Study. We are developing a long term financial management plan using our Financial Analysis and Management System (FAMS©) interactive decision support model, which will include a five year plan of rate adjustments as required.

City of Melbourne - Conducted a utility billing system cost analysis to determine the cost and appropriate charges for the City to bill solid waste service on behalf of a private solid waste franchise and wastewater service on behalf of Brevard County.

City of Sarasota - Developed a user requirements definition for a combined utility billing system for solid waste services, water and sewer. Assisted the City in writing detailed bid specifications and in selecting a software package to meet the City's user requirements

City of Plant City - Conducted an analysis of the City's solid waste rate structure to determine if it fairly allocated the costs of service between residential and commercial customer classes. Included a survey of other utilities and recommendations as to rate structure changes.

City of Plant City - Developed solid waste rates including a fully allocated cost of service analysis to fairly apportion collection and disposal costs to customer classes based upon type of service (commercial, residential, container, non-container, rubbish, etc.).

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

University of North Carolina -- Selected to conduct a comprehensive financial feasibility analysis of the University constructing and operating a reclaimed water system to serve its 40,000+ population campus including cooling water to all HVAC systems and other usages such as irrigation of athletic fields, etc. The Study also will include evaluation of the rate impact of UNC's reduced potable water usage to the Orange Water And Sewer Authority (OWASA) and long term benefits to OWASA in terms of avoidance or delay of additional water supply facilities.

Orange County - Recently conducted a water and sewer cost of service and rate study in which we developed water and wastewater rates, capital cost recovery fees, line extension policies and related procedures in the context of a five-year financial management program integrated with the capital planning process including consideration of wastewater reuse pricing alternatives.

City of Daytona Beach - Recently conducted a fully allocated water and sewer cost of service and rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

Northern Kentucky Sanitation District No. 1 - Conducted a comprehensive wastewater cost of service and rate study. Included the development of a five year financial management program and recommendations for annual rate revenue increases over the forecast period. Also included the development of high strength wastewater surcharges for industrial wastewater dischargers.

Northern Kentucky Sanitation District No. 1 - Prepared a financial forecast for inclusion in the Official Statement for the issuance of approximately \$35 million. Worked closely with the District's financial advisor in the structuring of the financing and conducted sensitivity analyses of alternative financing assumptions upon the revenue forecast.

City of Clearwater - Conducted a comprehensive rate study to include water, wastewater stormwater, and reclaimed water. The rate study included an evaluation of the sufficiency of revenues generated by the current rates for each utility, development of a five year financial plan to include required annual rate revenue increases and borrowing requirements.

St. Johns River Water Management District - Conducted a Service Area Water Demand and Affordability Study for the Eastern I-4 Corridor Water Project. The SJRWMD is studying the feasibility of a surface water treatment plant on the St. Johns River to serve as an alternative and/or supplemental water supply source for communities in east/central Florida. Mr. Burton is the project manager for our work on this project.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

This study included the development of water demand projections, and the identification of "demand centers" for input to the siting analysis, based upon projection of population and non residential land uses in the benefit area of a surface water treatment plant. The plant will be a wholesale water supply utility and Mr. Burton is modeling the financial dynamics and feasibility of the plant over 30 years to determine the overall financial feasibility of the plant in the context of the following areas:

- | Alternative ownership/operation scenarios,
- | Funding/financing alternatives,
- | Revenue generation alternatives to include a) rates for finished water and b) assessments to properties that cannot connect to the plant but receive benefit from the plant by allowing them to continue to use groundwater resources due to the diversion of demands from groundwater sources to the surface water plant,

- | An affordability analysis of the impact upon the retail rates of "customer utilities" based upon an analysis of avoided cost of groundwater supply facilities and the additional cost of wholesale water from the surface water plant.

Agua Argentina - Assisted this private water concession serving metropolitan Buenos Aires, Argentina in developing an analysis and plan for conversion of 2.6 million water accounts from a flat monthly water rate system to a metered usage rate system. Included the development of two econometric models as follows:

A metering prioritization model which analyzed the projected reduction in water usage and resultant avoidance of capital investments and operations costs of various scenarios of metering service districts within the utilities service area, and

A rate structure model that allowed for the user definition of rate variable multipliers for each of 2 to 4 variables for 8 customer class characteristics, resulting in over 3,500 unique customer classes.

This model was developed to model elasticity of demand along the entire continuum of usage by recomposing the bill frequency analysis based upon assumed percentage reduction in water usage for each percent increase in rates.

This approach reflected accurate reductions in usage in the blocks of usage established for inclining block rates and recognized the inelastic nature of water usage in the lower blocks where essential domestic water usage occurs.

Similar Projects *Burton & Associates, Inc.*

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

These models were developed to assist the utility in formulating a metering program and metered rate structure that will result in an income neutral effect upon the utility.

City of Tarpon Springs - Conducted a comprehensive water and wastewater cost of service and rate study. Includes a ten year revenue sufficiency analysis and the development of a ten year financial management plan for the utility to include identification of:

- 1) Annual rate revenue increases needed,
- 2) A detailed capital projects funding sources analysis,
- 3) The timing and amount of required borrowing to fund capital projects not able to be funded with other sources such as reserves, impact fees, grants, etc.
- 4) Designation of the appropriate level of reserves as working capital reserves,
- 5) Use of unrestricted reserves for capital projects, and
- 6) Optimum plan of finance for capital projects.

The study also includes the development of an inclining block water rate designed to result in a 5% water reduction in compliance with South Florida Water Management District directives.

This involves extensive evaluation of alternative rate structures upon elasticity of demand. The study also includes the evaluation and adjustment, as necessary, of the City's reclaimed water rate program, including the impact upon the water and sewer rates of the potable water substitution effect of lost billing units as potable water usage is replaced by reclaimed water usage during the build out of the reclaimed water system.

City of New Port Richey - Conducted a comprehensive water and wastewater cost of service and rate study. Includes a ten year revenue sufficiency analysis and the development of a ten year financial management plan for the utility to include identification of annual rate revenue increases needed, a detailed capital projects funding sources analysis, the timing and amount of required borrowing to fund capital projects not able to be funded with other sources such as reserves, impact fees, grants, etc., designation of the appropriate level of reserves as working capital reserves, use of unrestricted reserves for capital projects, and optimum plan of finance for capital projects.

The study also includes the development of an inclining block water rate designed to result in a 5% water reduction. This involves extensive evaluation of alternative rate structures upon elasticity of demand. The study also includes the evaluation and adjustment, as necessary, of the City's reclaimed water rate program, including the impact upon the water and sewer rates of the potable water substitution effect of lost billing units as potable water usage is replaced by reclaimed water usage during the build out of the reclaimed water system.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Intercoastal Utilities, Inc. - Developed a financial model that forecasts the financial performance of a private utility under "utility" rate making concepts for a ten year planning period. The model identifies achieved return compared to allowed return and determines rate revenue adjustments in each year that will be necessary for the achieved return to equal the allowed return.

The model was used to support Mr. Burton's testimony on behalf of Intercoastal in a service area expansion case before the Florida Public Service Commission. The model showed that Intercoastal's rates would not increase, and would actually be able to be decreased over the next ten years if they were awarded the service area expansion due to the economies of scale realized by the larger customer base. The model was designed to also be used on a regular basis to evaluate capital improvement alternatives in terms of the timing, amount and phasing options relative to their impact upon the return and cash flow of the utility.

Florida Water Services - Conducted an analysis on a Florida Water Services owned utility in south Florida to project the financial implications of a thirty year master plan of capital improvements to prove that the plan could be accomplished with no rate increases above annual rate indexing for inflation. Used the results of the analysis to assist in negotiations with the City within the service area to avoid actions toward condemnation.

Polk County - Conducted a comprehensive water and wastewater cost of service and rate study. Included the development of a five year financial management plan and program of rate revenue increases to support the operations, maintenance, renewal and repair and capital costs of the utility over the projection period. Also developed inclining block water rates and a reclaimed water rate program, both developed to provide incentives for water conservation.

Northern Kentucky Sanitation District No. 1 - Conducted a comprehensive wastewater cost of service and rate study. Included the development of a five year financial management program and recommendations for annual rate revenue increases over the forecast period. Also included the development of high strength wastewater surcharges for industrial wastewater dischargers.

Northern Kentucky Sanitation District No. 1 - Prepared a financial forecast for inclusion in the Official Statement for the issuance of approximately \$35 million. Worked closely with the District's financial advisor in the structuring of the financing and conducted sensitivity analyses of alternative financing assumptions upon the revenue forecast.

Okaloosa County - Conducted two annual updates of the water and sewer rate study and revenue sufficiency analysis, including a revised five year financial management and rate plan.

Similar Projects

Burton & Associates.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Plant City - Conducted a feasibility analysis of implementing a stormwater utility by evaluating the impact of implementing stormwater rates upon required ad valorem millage increases during a five year forecast period..

City of Clearwater - Conducted a Stormwater Rate Study which included an evaluation of the sufficiency of revenues generated by the current stormwater rates, development of a five year financial plan to include required annual rate revenue increases and borrowing requirements. The study also included evaluation of the stormwater rate structure and consideration of an inverted stormwater rate which would recognize on-site attenuation in the form of credits against the stormwater fee.

City of Clearwater - Developed a Credit Program to incent property owners to participate in funding of an urban stormwater pond for regional retention.

City of Clearwater - Conducted a reclaimed water financial feasibility analysis to include rate program development and specific reclaimed water rate design and development. We developed an automated model that can quickly and interactively quantify the impact of subsidies required from water and sewer rates, the impact of potable water usage offset upon water rates and the implication of various reclaimed water rate structure provisions such as availability charges, metering versus not metering, up-front capital recovery fees or assessments etc.

City of Melbourne - Conducted a comprehensive water and sewer rate study, including analysis of an appropriate outside city surcharge based upon a distribution system cost differential analysis. Developed a five year financial management program that included a rate plan, projection of revenues and expenses and an analysis of capital projects funding sources including identification of borrowing requirements and development of a bond program over the term of the forecast period .

City of Melbourne - Developed a Five Year Financial Management Program for the City's Water & Sewer Utility, including identification of annual borrowing requirements and rate revenue increases necessary to fund the utility's operations, maintenance, renewal and replacement and capital costs throughout the forecast period.

City of Melbourne - Evaluated the City's water rate structure in terms of its compliance with the St. Johns River Water Management District requirements for water conservation incentives.

Orange County - Conducted a water and sewer cost of service and rate study in which we developed water and wastewater rates, capital cost recovery fees, line extension policies and related procedures in the context of a five-year financial management program integrated with the capital planning process including consideration of wastewater reuse pricing alternatives.

Similar Projects

Burton & Associates.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Orange County - Conducted a utility valuation analysis for the acquisition of University Shores Utilities from Florida Water. Included determination of the debt bearing capacity of the revenues of the acquired system and interactive support to the County during negotiations for the acquisition.

Orange County - Prepared a Water & Sewer Rate Consultant's Report including a Five Year Financial Forecast for inclusion in the Official Statement of a \$133 million Series 1992 Utility Revenue Bond Issue.

Orange County - Conducted an update of the above water and wastewater cost of service and rate study. This comprehensive study included the following elements:

- Cost of Service Study
- Rate Structure Evaluation & Design
- Rate Calculations
- Specific Service Charge Calculation
- Customer Impact Assessment
- Reclaimed Water Rate Program - Conceptual Design
- Development Center Infrastructure Financial Analysis
- Septic Tank Retrofit Financing Analysis

City of Tampa - Conducted a reclaimed water financial feasibility analysis to include rate program development and specific reclaimed water rate design and development. We developed an automated model that can quickly and interactively quantify the impact of subsidies required from water and sewer rates, the impact of potable water usage offset upon water rates and the implication of various reclaimed water rate structure provisions such as availability charges, metering versus not metering, up-front capital recovery fees or assessments etc.

City of Boca Raton - Conducted a fully allocated water and sewer cost of service and rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Pinellas County - Developed a reclaimed water rate program for the largest reclaimed water system in the State. Included the development of a cost allocation algorithm to include a portion of the transmission system capital costs and all of the operations and maintenance costs in the fixed monthly charge, with the remaining transmission system capital costs, not already funded in sewer rates, to be included in an assessment along with the capital costs of the reclaimed water distribution system (to be determined on a service area by service area basis as the reclaimed water system is implemented).

Pinellas County - Developed an analysis of the implications of converting from a flat sewer rate to a volumetric sewer rate. Included the assessment of the impact upon residential and commercial customer classes with various usage profiles.

Metro Dade Water & Sewer Department - Developed a Capital Finance Plan (CFP) as part of a State Revolving Fund loan application. This CFP was developed as part of a comprehensive financial management program which included a five year revenue sufficiency analysis and rate plan.

Lee County/Gulf Environmental Services - Conducted a utility valuation for the acquisition of Gulf Utilities by Gulf Environmental Services, Inc., a non-profit corporation created under the auspices of Lee County. Included development of a thirty year financial projection of the Utility's operation. Also included development of a five year revenue forecast for inclusion in the Official Statement of the revenue bonds issued to finance the acquisition.

City of Titusville - Performed an update of the above water and wastewater rate study including a revised five year financial management program and rate plan.

City of Titusville - Conducted a Water and Wastewater Fully Allocated Cost of Service and Rate Study including the development of a five year financial management program, including a rate plan and bond program to support the funding of a major wastewater plant expansion and the implementation of wastewater effluent reuse alternatives to remove all effluent from the Indian River in compliance with the Indian River Lagoon Act.

City of Titusville - Prepared a Water & Sewer Rate Consultant's Report including a Five Year Financial Forecast for inclusion in the Official Statement of a \$57 million Series 1994 Utility Revenue Bond Issue.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Cape Canaveral - Conducted a Wastewater Cost of Service and Rate Study including the development of impact fees and the structuring of a wholesale rate agreement with the Canaveral Port Authority. Included the development of a five year financial management program to identify rate revenues and borrowing requirements by year to fund the Utility's operations and maintenance cost and capital projects necessary to implement wastewater effluent reuse alternatives to remove all effluent from the Banana River in compliance with the Indian River Lagoon Act.

City of Cape Canaveral - Conducted a Rate Structure Analysis to identify the impacts upon customer classes of the City moving from a flat sewer rate to a volumetric sewer rate.

City of Cape Canaveral - Conducted a funding sources analysis to compare the impact upon wastewater rates of various combinations of State Revolving Fund loans and conventional financing to fund wastewater reuse facilities and related wastewater treatment plant improvements.

Port Canaveral Authority - Evaluated the financial impact of several alternatives to the Port Authority's Wastewater Service Agreement with the City of Cape Canaveral. Included identification of the rate impact to the Port wastewater customers of a "buy in" to the City's System vs the Port establishing its own wastewater system.

City of Fort Myers - Conducted a water and sewer impact fee study to establish appropriate impact fees for the recovery of the capital cost of water and sewer facilities. Included the development of a funds management plan to ensure use of impact fee revenues in compliance with legal case precedence.

City of Fort Myers - Conducted a Water & Sewer Cost of Service/Rate Study which included the development of a Five Year Rate Plan to generate sufficient revenues to cover the Utility's operations, maintenance, repair and debt service costs for a \$26.5 million revenue bond issue. Developed specific rates and charges and prepared customer impact evaluations.

City of Fort Myers - Prepared a Water & Sewer Rate Consultant's Report including a Five Year Financial Forecast for inclusion in the Official Statement of a \$26.5 million Series 1993 Utility Revenue Bond Issue.

City of Fort Myers - Conducted an update of the above water and sewer cost of service/rate study including a revised five year financial management program and rate plan.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Fort Myers - Developed a reclaimed water rate program to include integration with the water and sewer rate systems. Included use of our automated model to run numerous rate structure and cost allocation scenarios to develop reclaimed water rates that were rational relative to market and political realities.

City of Fort Myers - Analyzed approximately 15 water and sewer special assessment districts to determine 1) fair, equitable and legal policies regarding line extensions to/from assessment district water and sewer transmission lines and 2) appropriate impact fee calculation and assessment criteria for assessment district properties and non assessment district properties connecting to assessment district lines.

City of Fort Myers - Developed a water and sewer impact fee credit calculation and tracking system for all special assessment district properties.

City of Fort Myers - Conducted an analysis of water and sewer impact fee credit policies, recommended appropriate policy changes to ensure a fair and equitable impact fee credit program and calculated oversizing amounts for assessment district projects for use in calculating appropriate impact fee credits for assessment district properties.

City of Fort Myers - Conducted an analysis of the impact of eliminating water and sewer impact fees for a two year period in terms of not only the loss of water and sewer impact fee revenues, but also the offsetting additional ad valorem tax and other revenue that would be generated by the additional growth that would occur if water and sewer impact fees were eliminated. The analysis identified the increase in growth that would have to occur for the City to be revenue neutral with regard to loss of impact fee revenue and additional ad valorem tax and other revenue generated by the additional growth.

Immokalee Water & Sewer District - Prepared the District's FY 1993 and FY 1994 budgets and put into place a budget preparation system that is still in use today.

Immokalee Water & Sewer District - Conducted a water and sewer cost of service and rate study including the development of a five year financial management program and rate plan.

Immokalee Water & Sewer District - Updated the above water and sewer rate study, including a revised financial management program and rate plan. Also, developed a conservation rate structure, allowing for elasticity of demand to ensure the collection of sufficient revenues.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Immokalee Water & Sewer District - Assisted the District in the selection of an underwriter for interim financing to fund water and wastewater improvements in anticipation of permanent FMHA financing.

Immokalee Water & Sewer District - Prepared an evaluation of potential revenue from water and sewer impact fees based upon alternative scenarios re: growth and level of impact fees.

Immokalee Water & Sewer District - Served on retainer as the District's financial advisor and perform various financial advisory services upon request.

City of Sanibel - Developed a Capital Finance Plan (CFP) as part of a State Revolving Fund loan application. This CFP was developed as part of a comprehensive financial management program which included a five year revenue sufficiency analysis and rate plan. The project also included evaluation of alternative funding sources to include conventional revenue bonds and assessments. We conducted alternative financing analyses for 13 sewer assessment districts.

City of Sarasota - Conducted a water and sewer rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

City of Sarasota - Conducted two annual updates of the above water and sewer rate study/revenue sufficiency analysis, including a revised five year financial management program and rate plan.

City of Sarasota - Developed a presentation, for Utility and City management, of the elements to be considered in development of a reclaimed water rate program. Included a discussion of the customer impact of the complex financial dynamics of allocating costs among water, sewer and reclaimed water cost pools.

City of Sarasota - Developed an analysis of the feasibility of a bulk rate sewer agreement with Sarasota County to provide the County with wholesale sewage treatment service for an area of the County served by septic tanks. Identified various "buy in" and rate structure scenarios in terms of the impact upon County and City customers.

City of Sarasota - Developed bulk sewer rates for treating the sewage from Sarasota County customers based upon the above feasibility analysis.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Daytona Beach - Conducted a fully allocated water and sewer cost of service and rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

City of Plant City - Conducted a comprehensive water and sewer cost of service and rate study. Included the development of a five year financial management program, evaluation of the current rate structure and calculation of rates under recommended rate structure changes to address the need for conservation incentives in the rates.

City of Plant City - Conducted an update of the above water and sewer rate study including a revised five year financial management program and rate plan.

City of Plant City - Prepared a Water and Sewer Rate Consultant's Report, including a five year financial forecast, for inclusion in the Official Statement of a \$20.5 million, Series 1995 Utility System Refunding and Improvement Revenue Bond Issue.

City of Plant City - Developed a five year financial management program for the City's General Fund, including projected ad valorem millage increases, identification of capital projects funding sources, determination of borrowing requirements and a reserves utilization analysis.

Bonita Springs - Developed a comprehensive Wastewater and User Fee Program to facilitate this clients entry into the provision of wastewater services by means of acquiring a private Utility and constructing additional treatment and transmission capacity within the water service area then served by the Utility. Included coordination with the Board's consulting engineers, legal counsel and bond underwriters to ensure that the financing program was a sound program in the context of an overall, long term financial management program in light of the projected capital requirements for the Utility.

Bonita Springs - Conducted a Five Year Revenue Sufficiency Analysis for the systems water and sewer utilities including identification of borrowing requirements and annual rate revenue increases necessary to funds the operations, maintenance, renewal and replacement and capital cost throughout the forecast period.

Bonita Springs - Evaluated the rate structure of the Utility with specific recommendations regarding fixed charges, flow charges, capacity fees and other specific service charges.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Brooksville - Conducted a fully allocated water and sewer cost of service and rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

Okaloosa County - Conducted a fully allocated water and sewer cost of service and rate study including a revenue sufficiency analysis and the development of a five year capital funding plan and rate plan to provide sufficient revenues to fund the Utility's operations, maintenance, repair and capital costs. Conducted "what if" analyses regarding the rate impact of funding alternative capital improvement programs.

St. Johns County - Conducted a feasibility study of acquiring a private utility within the County by use of a combination of a special assessment district, unit connection fees, and user charges as pledged revenue sources for a revenue bond issue to finance the acquisition; included development of the rational nexus justification for the assessment district, and the proper allocation of cost relative to that rational nexus.

St. Johns County - Developed the projection of the adequacy of revenues as part of the Engineers Report to support the issuance of approximately \$16 million of revenue bonds to acquire a private utility within the County.

St. Johns County - Conducted a water and sewer cost of service and rate study including the development of water and wastewater rates, impact fees, line extension and developer agreement policies and procedures as part of a five-year financial management program integrated with the capital planning process for the County Utility.

St. Johns County Water & Sewer Authority - Served for eight years as the water and wastewater rate consultant for regulation of private utilities within the County.

St. Johns County Water & Sewer Authority - Developed a streamlined rate regulation process for the St. Johns County Water & Sewer Authority including the development of a streamlined and automated system for annual report filings by all regulated utilities.

City of Tarpon Springs - Conducted a water and wastewater impact fee study for capital cost recovery including consideration of wastewater reuse. Also developed municipal services impact fees for police, fire & rescue, library, parks & recreation and general government services.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Tarpon Springs - Evaluated the range of total costs for a private utility to “buy in” to the City’s water and sewer systems as a wholesale customer. Included calculation of the “amortization” of a portion of the “buy in” cost in the wholesale usage rate.

St. Johns River Water Management District - Conducted an analysis to determine the potential impacts of water conservation rate structures in reducing potable water consumption and thereby extending the viability of current water supply sources.

St. Johns River Water Management District - Conducted a study to develop fees for the various application processing and permitting tasks performed by District staff.

City of Jacksonville - Conducted a water and wastewater fully allocated cost of service and rate study, impact fee study, inventory and valuation of fixed assets and organization and staffing study.

Manatee County - Conducted a water and wastewater cost of service and rate study including development of specific service fees and impact fees for capital cost recovery.

Lee County - Conducted a wastewater assessment rate and impact fee analysis and development to support funding of major transmission and collection system improvements.

City of Jacksonville Beach - Conducted a water and sewer rate study including a rate plan to eliminate subsidies from electric system rates allowed under the combined revenue pledge of the utilities outstanding bond resolution.

City of Jacksonville Beach - Conducted an update of the above water and sewer rate study, including a revised five year financial management program and rate plan.

City of Atlantic Beach - Served as Financial Advisor and conducted a water and sewer cost of service and rate study including impact fees for capital cost recovery. Included the development of a five-year financial management program which examined the alternative of funding capital expansion projects through inter-fund loans between the three distinct utility districts within the city as opposed to the issuance of revenue bonds and the resultant annual debt service burden upon the rate structure.

City of Crystal River - Conducted a water and wastewater cost of service and rate study including development of specific service fees and impact fees for capital cost recovery.

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

City of Crystal River - Developed a revenue forecast for inclusion in the Official Statement of a \$5 million revenue bond issue to fund wastewater system improvements.

City of Cooper City - Served as Financial Advisor and developed a three year water and wastewater rate program to support the issuance of \$20 million of revenue bonds. Developed municipal services impact fees.

City of Panama City - Developed a five year financial management program for the City's General Fund, including projected ad valorem millage increases, identification of capital projects funding sources, determination of borrowing requirements and a reserves utilization analysis.

City of Largo - Conducted a water and wastewater cost of service and rate study.

U. S. Environmental Protection Agency - Developed and conducted rate making seminars in compliance with user charge requirements of Section 204(b) of PL 92-500.

City of Opa-Locka - Conducted a water and sewer cost of service and rate study.

City of Atlanta - Conducted a functional operations analysis of the Water and Sewer Department to develop cost based performance indicators.

City of Indianapolis - Performed an analysis and adjustment of municipal water and sewer budgeting process to produce cost categorization consistent with functional costs of water and sewer rate structure.

City of Tallahassee - Conducted a management and operations review of the customer services functions of the City owned Utility.

City of Tallahassee - Conducted a telecommunications tax feasibility study to determine if adoption of a lower tax rate (7%) on a broader range of telecommunications services would generate more tax revenue than the current higher tax rate (10%) on telephone service only.

Dekalb County, Georgia - Conducted a wastewater cost of service study and developed wastewater user charges in compliance with the user charge requirements of PL 92-500.

Lake County - Conducted an analysis to identify and assess alternative water and sewer revenue generation plans (assessments, impact fees, user charges, etc.) to support the funding of major treatment and transmission requirements.

Similar Projects

SYNOPSIS OF SELECTED GOVERNMENT RESOURCES ECONOMICS PROJECT EXPERIENCE

Puerto Rico Aqueduct and Sewer Authority (PRASA) - Conducted a water and wastewater cost of service and rate study including development of a five year rate program to support funding of over \$150 million of required improvements. Included evaluation of privatization as an alternative funding strategy.

Okaloosa County - Reviewed Utilities Rate Ordinance and developed a new ordinance to accommodate specific rate structure changes and new rates, fees and charges.

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★“Burton’s methodology is extremely effective and the graphics used during their presentation to the Council were excellent, in fact I don’t think it could have been presented any better.”

*Bruce T. Grady, Councilman - Public Works Committee Chairman
Fort Myers, FL*

★“Mike Burton has addressed complex financial, rate and impact fee issues with a high degree of professionalism and has presented solutions with clarity and vision. His work products and presentation skills are excellent!”

Bill Greenleaf - Financial Services Manager - Orange County, FL

★“Excellent financial consultants - great communicators”

*George Baldwin - Finance Director
Titusville, FL*

★

“Mike has a keen ability to understand complex financial and rate issues and, through his unique interactive process, find solutions that were in the best interest of the City and the City’s constituents.”

*Fred Dean - Finance Director
Dunedin, FL*

★“They have provided excellent funding analyses, financial planning and utility rate consulting services to the City.”

*John Lawrence - City Manager
Dunedin, FL*

★“The best presentation and workshop by a consultant that I have seen in my 14 years on this Board”

*Simon Snyder - Orange County
Development Advisory Board*



Burton & Associates

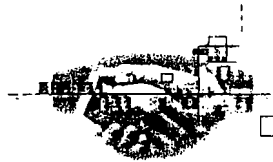
★“Very comprehensive in his work product, sensitive to our needs, and very fair in his pricing structure for the scope of work presented. I would not hesitate to retain him or his firm for any financial or financial planning-related work the City may have in the future.”

Emmette Waite - Director of Public Works - Fort Myers, FL

★*"We have worked with Mike for years and have consistently recommended his firm to government colleagues who are seeking professional, timely and accurate analytical services. His interactive work session process is a cost effective and efficient way to conduct business and their ability to present and communicate their work product is outstanding"*

Ron Nielsen - Fiscal Manager, Orange County

*Teresa Remundo-Fries, P.E. - Deputy Director, Orange County
Orange County, FL*



★*"Very competent and very professional. Working with the FAMS model in real time is a tremendously effective method of understanding rates, rate structure, impact fees and revenue sufficiency."*

*Jeff Littrell - Director of Okaloosa County
Water & Sewer System
Okaloosa County, FL*

★*"Best process! Mike's presentation of work product is the best I have ever seen."*

*Donald R. Feaster, P.E. - Executive
Director
Volusia Water Alliance
Daytona Beach, FL*



★*"A. G. Edwards has served as investment banker/underwriter on a number of utility acquisition bond issues supported by feasibility studies prepared by Mike Burton and Burton & Associates and for this reason we have a great deal of confidence in their work products."*

*William P. Simpson
Vice President, Investment Banking*

★*"The FGFOA is dedicated to providing education, leadership training and relevant, timely information. Your presentations and contributions have significantly contributed towards the achievement of these objectives."*

*Jeannle Garner
Director of Administrative Services - FGFOA*

Burton & Associates



UTILITIES DEPARTMENT

Fiscal & Administrative Support Division
9150 Curry Ford Road • Orlando, Florida 32825
407-254-9892 • Fax 407-254-9799
www.OrangeCountyFL.net

July 14, 2005

Dear Sir:

I am providing this letter of reference on behalf of Michael E. Burton, President of Burton & Associates.

Mr. Burton, and his firm has served as the primary rate and financial consultant for Orange County Utilities Department for the past 13 years, and has performed a number of water, wastewater and reclaimed water cost of service studies, capital charge studies, along the associated revenue sufficiency analysis in support of these studies with outstanding results.

In 2004, Burton & Associates performed a residential water and wastewater cost of service study and conducted a review of our capital charges, which developers pay for the use of system capacity. Both engagements included the requirement to analyze the need for our organization to consider water supply alternatives other than our traditional groundwater sources. Since the alternative water source will be more expensive from both a capital and operations standpoint, additional revenue will be required for the system and the water rates and capital charges were calculated to meet our revenue requirement.

Additionally, they recommended modifications to our water rate structure and pricing to send a stronger water conservation message to our customers. Both studies were performed on site using their interactive model which provides instant results when considering a variety of assumptions. The results of both of these studies were adopted by our governing board this past January.

Through the years, we have found Mr. Burton and his firm to be professional and results oriented, always keeping the financial objectives of our organization in the forefront.

We are planning to engage Burton & Associates in another study later this year or early next year to review our commercial water rate structure, and I have no hesitation in referring other utilities who are in need of rate and financial expertise to Burton & Associates.

Sincerely,

Ron Nielsen, Manager
Fiscal & Administrative Support Division
Orange County Utilities Department

CAREY, O'MALLEY, WHITAKER & MANSON, P.A.

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July 15, 2005

To Whom It May Concern:

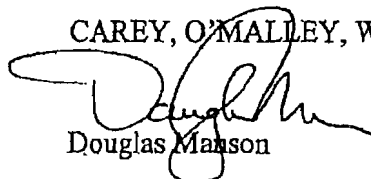
I have worked with Mr. Burton as both contract general counsel for the Peace River/Manasota Regional Water Supply Authority ("Authority") and special counsel on water issues for the City of St. Petersburg ("City"). For over nine years, Mr. Burton has assisted the Authority with water rate and planning issues in its expansion of existing supply and of new water supply development. Currently, Mr. Burton is involved with the Authority in ongoing six party discussions to evolve the Authority from a cost-based rate approach to a common rate. In assisting us, he is using modeling tools, negotiations skills and an understanding of the historic issues of the Authority. We have found Burton & Associates to be a key resource in our governance process and rate theory for new source development for the Authority.

Mr. Burton also assisted our firm when I was special counsel on water issues to the City of St. Petersburg. He assisted the City with utilities budgeting, planning and rate issues. He assisted our firm with expert witness testimony regarding utility rates for wholesale sewer rates in litigation between the City of St. Petersburg and adjacent communities. Mr. Burton's preparation and ability to meet deadlines for litigation support provided us with the advantage necessary to negotiate a successful resolution on behalf of the City.

Throughout my relationship with Burton & Associates and Mr. Burton, I find that their overall knowledge and extensive experience with the water resource economics of Florida adds substantial value to any project in which they are involved. I highly recommend Mr. Burton and his firm to provide planning, utility rate and litigation support for water resource issues in Florida.

Sincerely,

CAREY, O'MALLEY, WHITAKER, & MANSON, P.A.

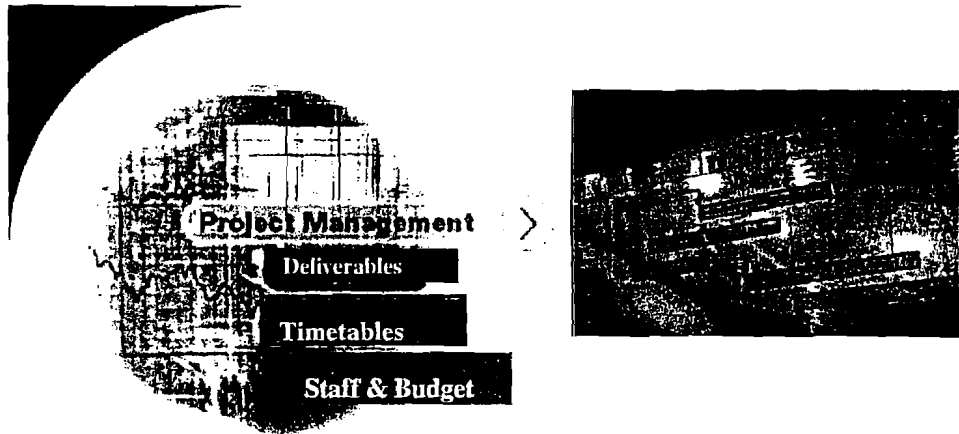


Douglas Manson

DPM/dlr

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SECTION IV - LIST OF ENGAGEMENTS WITH NASSAU COUNTY



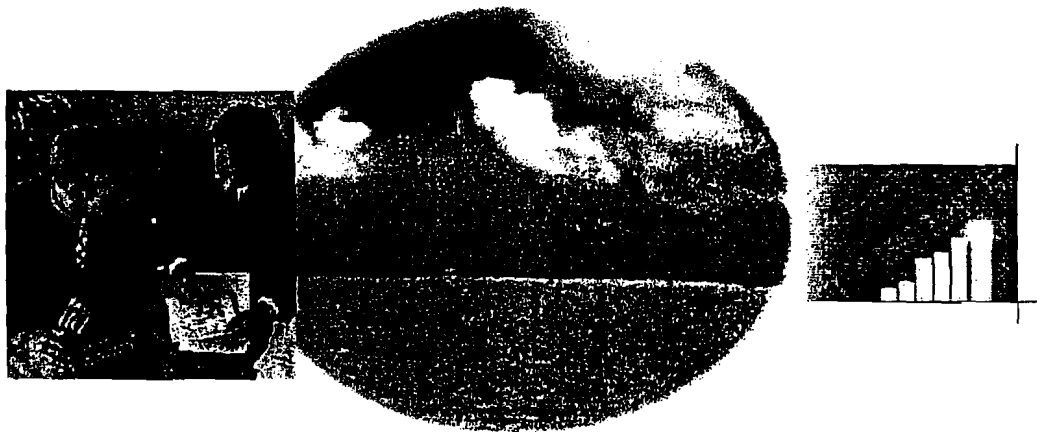
List of Engagements With Nassau County Board of County Commissioners

Burton & Associates is currently providing services to Nassau County in the conduct of a Utility Rate Study as a subconsultant to PBS&J in their utility master plan project.

We also assisted the County in FY 2003/04 by providing a revenue forecast to support the issuance of revenue bonds to fund the acquisition of the water and wastewater utility from Florida Water Services.

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SECTION V - AN AFFIRMATIVE STATEMENT



Burton & Associates
Burton & Associates

Compliance Statement

Burton & Associates is licensed to operate in the State of Florida.

State of Florida

Department of State

I certify from the records of this office that BURTON & ASSOCIATES, INC. is a corporation organized under the laws of the State of Florida, filed on March 13, 1995.

The document number of this corporation is P95000020795.

I further certify that said corporation has paid all fees due this office through December 31, 2006, that its most recent annual report was filed on February 6, 2006, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the Great Seal of
Florida, at Tallahassee, the Capital, this the
Thirtieth day of March, 2006*

Sue M. Cobb

Secretary of State



Authentication ID: 200069043852-033006-P95000020795

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

www.sunbiz.org/auth.html

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SECTION VI - INSURANCE



Burton & Associates
BURTON & ASSOCIATES

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY) 01/18/06

PRODUCER Suncoast Insurance Associates P.O. Box 22668 Tampa, FL 33622-2668 813 289-5200

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURERS AFFORDING COVERAGE

INSURED Burton & Associates, Inc. 200 Business Park Circle Suite 101 Saint Augustine, FL 32095

INSURER A: United States Fidelity & Guaranty
INSURER B: Evanston Insurance Company
INSURER C: St Paul Fire & Marine
INSURER D:
INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Table with columns: INSR LTR, TYPE OF INSURANCE, POLICY NUMBER, POLICY EFFECTIVE DATE, POLICY EXPIRATION DATE, LIMITS. Includes rows for General Liability, Automobile Liability, Garage Liability, Excess Liability, Workers Compensation, and Professional Liability.

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS
Professional Liability is written on a claims made and reported basis.

Table with columns: CERTIFICATE HOLDER, ADDITIONAL INSURED; INSURER LETTER;, CANCELLATION. Includes text 'For Proposal Purposes' and 'SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF...'.

IMPORTANT

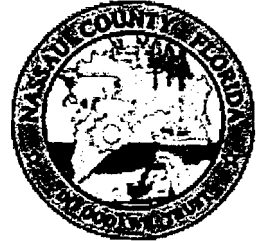
If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.

Manatee County, Florida



Cost Bid - Solid Waste Disposal Program Funding



Burton & Associates



Environmental Resources Financial Management Specialists

Submitted March 31, 2006

SECTION I - COST BID

SOLID WASTE DISPOSAL PROGRAM FUNDING



- Continued Solid Waste Disposal
- Landfill Expansion
- Other Solid Waste
- Resource Conservation
- Project Cost Share
- Capital Cost
- Operating Cost
- Other



Burton & Associates

Cost-Bid – Solid Waste Disposal Program Funding

Burton & Associates is pleased to present this cost proposal to provide the consulting services presented in the companion qualifications proposal for Nassau County's Solid Waste Disposal Program Funding project. Our general approach is described below, followed by our cost proposal.

General Approach

As discussed in our qualifications proposal, our approach to this project is to develop the requested solid waste disposal program assessments and tipping fee based upon the FY 2006-2007 solid waste disposal program revenue requirements, determined in the context of a long term financial management plan. We believe that this approach, determining assessments in the context of a long term financial plan, distinguishes us from other consultants that develop assessments.

Any utility enterprise operation should understand its long term financial requirements prior to developing its revenue recovery mechanisms (rates, fees or assessments). Only after understanding the system's long term requirements, can revenue recovery mechanisms be properly developed to provide the required revenues over a reasonable planning horizon. By developing the revenue recovery mechanisms in this longer term planning context, rational plans of increases in rates, fees or assessments can be developed and current rates, fees and assessments can be structured in that context. In this way, the County will have a clear vision as to not only the current rates, fees and assessments that will be required, but also future adjustments, if any, that will be required to fund the expected requirements of the system.

We have recently completed a similar analysis for the County's water and sewer system and were able to work closely with County staff in interactive work sessions, to develop a rational financial plan, including a schedule of annual rate adjustments to provide for sufficient funding of the utility operations over the next five years.

We propose a similar approach for the solid waste disposal program, the difference being that one of the major revenue recovery mechanisms for the solid waste disposal program will be residential and commercial assessments.

Therefore, we have developed a two phased approach to the project. These phases are described below, followed by a detailed description of the task plan to accomplish the goals of each phase.

Phase I – Determine FY 2006-2007 Solid Waste Disposal Program Revenue Requirements in the Context of a Multi-year Financial Plan

In Phase I, we will develop a multi-year financial program for the solid waste disposal program. We will use our proprietary Financial Analysis and Management System (FAMS©) model and the interactive decision support process that we used with the County in the recent Water and Sewer Rate Study. FAMS© simulates the financial performance of a utility enterprise operation. We will input the County's solid waste disposal program data and information into FAMS© and will make any required adjustments to FAMS© to precisely simulate the financial dynamics of the County's solid waste disposal operation.

We will conduct several interactive work sessions with County staff and Management with the FAMS© model up-and-running with a graphical output panel displayed on a large viewing screen. During the interactive work sessions, we can perform numerous scenario and/or what-if analyses and provide instantaneous feedback as to the consequences of alternative assumptions or decisions. We employ a unique feature in our output display that allows a clear visualization of the differences in key financial parameters when alternative scenario or what-if analyses are run. This interactive decision support process has been extremely effective in allowing us to assist our clients in developing viable long term financial plans with a clear vision as to the consequences of the decision alternative available to them.

Phase II – Determine FY 2006-2007 Solid Waste Residential Assessments, Commercial Assessments and Gate Tipping Fee

In Phase II we will develop residential and commercial assessments and a gate tipping fee based upon the revenue requirements for FY 2006-2007 determined during the Phase I financial plan development. The FY 2006-2007 revenue requirements will be properly allocated into the cost pools to be recovered through residential assessments, commercial assessments and the gate tipping fee.

We will then use property data from the Nassau County Property Appraiser's office to develop specific assessment rates for appropriate property classes, based upon Department of Revenue (DOR) as determined during the study. These assessment rates will be developed in accordance with all legal requirements for using the uniform method of collecting non-ad valorem assessments as authorized in F.S. 197.3632 and County Resolution 2005-185.

Mr. Terry Lewis, of the law firm of Lewis, Longman and Walker, will assist us in ensuring that the assessments are developed in accordance with all applicable legal standards. Mr. Lewis specializes in special assessments and has assisted us in essentially all of the assessment projects that we have conducted in recent years.

Based upon the assessment rates developed during this phase, we will develop a preliminary assessment role for review with County staff and will then prepare a final assessment role with the applicable assessment for each parcel on the role. We will also develop a gate tipping fee based upon the allocated costs to be recovered in the fee. We will compile a survey of tipping fees and assessments of similar solid waste programs and prepare a comparative presentation of the results of the survey.

Detailed Task Plan and Cost Estimate

We have prepared a detailed Work Plan and Cost Estimate Schedule (Schedule) that presents the detailed tasks and sub-tasks to be performed during the project, an estimate of the man-hours required by sub-task, an estimate of out-of-pocket expenses and an estimate of the total cost of the project and the total cost by task.

The above referenced Schedule shows that successful completion of Phase I is estimated to require approximately 102 man-hours, for an estimated fee of \$11,860, plus estimated out-of-pocket expenses of \$356 for a total estimated cost for Phase I of \$12,216.

The above referenced Schedule shows that successful completion of Phase II is estimated to require approximately 187 man-hours, for an estimated fee of \$24,965, plus estimated out-of-pocket expenses of \$749 for a total estimated cost for Phase II of \$25,714.

The above referenced Schedule shows that successful completion of Phases I and II is estimated to require approximately 289 man-hours, for an estimated fee of \$36,825, plus estimated out-of-pocket expenses of \$1,105 for a total estimated cost for Phases I and II of \$37,930.

Cost Negotiable

This work plan and cost estimate was prepared without the benefit of detailed discussions with County staff regarding current property data that might be available, County staff participation in the project and any other factors that could cause the work scope and cost to be less than estimated.

Therefore, if selected, we will be willing to discuss with the County efficiencies that might be possible based upon County staff participation, data that might be more readily available than assumed or other factors that could reduce the total cost of the project.



NASSAU COUNTY
 FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE
 Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS	ESTIMATED MAN-HOURS					Total Project
	Project Principal	Project Manager	Project Consultant	Legal	Clerical	
	\$175	\$150	\$95	\$240	\$40	
PHASE II DETERMINE FY 2006-2007 SOLID WASTE RESIDENTIAL ASSESSMENTS, COMMERCIAL ASSESSMENTS AND GATE RATE TIPPING FEE						
TASK II-1 Collect and compile required data						
a. Collect required property data from the Nassau County Property Appraiser. Data to be provided in electronic form.	0	1	1	0	0	2
b. Compile property data into a form usable for the development of the solid waste assessments.	0	8	16	0	0	24
c. Compile cost of service data from Phase I into a form usable for the development of the solid waste assessments.	0	1	2	0	0	3
TASK II-2 Develop preliminary assessments and gate tipping fee						
a. Initialize the assessment model and the tipping fee model with the data compiled in Task II-	0	6	12	1	0	19
b. Review with consulting team.	1	1	1	1	0	4
c. Make adjustments to the preliminary assessment and tipping fee calculations as required.	0	3	6	0	0	9
d. Prepare a comparative survey of solid waste assessments and tipping fees in other counties and municipalities.	0	0.5	1	0	4	5.5
e. Meet with County staff in an interactive work session to review the preliminary solid waste assessments and tipping fee.	3	3	3	1	0	10
f. Make adjustments to the preliminary assessment and tipping fee calculations as required.	0	3	6	0	0	9
g. Meet with County staff in an interactive work session to review the adjusted solid waste assessments and tipping fee.	0	3	3	1	0	7
TASK II-4 Prepare assessment role						
a. Prepare an initial draft of the preliminary residential and commercial assessment role based upon property data from the Nassau County Property Appraiser and the results of the	1	4	10	2	0	17
b. Review draft of the preliminary assessment role with County staff in an interactive work session.	2	2	2	1	0	7
c. Make adjustments to the preliminary assessment role based upon input from County staff.	0	2	4	0	0	6
d. Produce the final residential and commercial assessment role.	0	2	3	1	0	6
TASK II-5 Prepare a report of the results of the solid waste assessment and tipping fee study						
a. Prepare a Draft Report	1	4	12	2	0	19
b. Review the Draft Report with County staff via conference call.	1	1	1	1	0	4
c. Prepare the Final Report.	0.5	1	3	1	0	5.5



NASSAU COUNTY
FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE
Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS	ESTIMATED MAN-HOURS					Total Project
	Project Principal	Project Manager	Project Consultant	Legal	Clerical	
<i>Hourly rate-></i>	\$175	\$150	\$95	\$240	\$40	
<u>TASK II-6 Attend one (1) County Commission meeting regarding the proposed assessment fees</u>						
a. Conference call with County staff to prepare for the Commission meeting.	1	1	1	0	0	3
b. Attend one (1) Commission meeting regarding the assessment program.	2	2	2	0	0	6
<u>TASK II-7 Assist in the preparation of an ordinance/resolution for adoption of the proposed</u>						
a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution.	1	1	0	1	0	3
b. County Attorney to prepare draft ordinance/resolution.	NA	NA	NA	NA	NA	NA
c. Review draft ordinance/resolution and prepare comments.	1	1	0	4	0	6
d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney.	1	1	0	1	0	3
e. County Attorney to prepare final ordinance/resolution.	NA	NA	NA	NA	NA	NA
f. Review final ordinance/resolution.	0	0.5	0	2	0	2.5
<u>TASK II-8 Attend two (2) public hearings for adoption of the solid waste assessments and tipping.</u>						
a. Prepare for the public hearings.	0.5	2	0	0	0	2.5
b. Attend two(2) public hearings for adoption of the proposed assessments and tipping fee.	2	2	0	0	0	4
TOTAL ESTIMATED MAN-HOURS - PHASE II	18	56	89	20	4	187
TOTAL ESTIMATED CONSULTING FEE - PHASE II	\$3,150	\$8,400	\$8,455	\$4,800	\$160	\$24,965
ESTIMATED EXPENSES - PHASE II 3.00%						\$749
TOTAL ESTIMATED CHARGES - PHASE II						\$25,714
TOTAL ESTIMATED MAN-HOURS - TOTAL PROJECT	30	78	157	20	4	289
TOTAL ESTIMATED CONSULTING FEE - TOTAL PROJECT	\$5,250	\$11,700	\$14,915	\$4,800	\$160	\$36,825
ESTIMATED EXPENSES - TOTAL PROJECT 3.00%						\$1,105
TOTAL ESTIMATED CHARGES - TOTAL PROJECT						\$37,930

SOURCE: BURTON & ASSOCIATES

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3/30/2006

Exhibit "C"

Revised work plan and cost estimate for Solid Waste Disposal Program Funding Proposal
dated July 11, 2006

Burton & Associates

July 11, 2006

Ms. Cathy Lewis
Administrative Services Department
Nassau County Board of County Commissioners
96160 Nassau Place
Yulee, FL 32097

Re: Revised Work Plan and Cost Estimate for Solid Waste Disposal Program Funding Proposal

Dear Ms. Lewis:

Burton & Associates is pleased to have been selected for the above referenced project. Based upon the discussions during the negotiation meetings over the past several weeks, my subsequent discussion with the Nassau County Property Appraiser, my review of the file structure in the Property Appraiser's property database and the information in the e-mail that you sent to me after the first negotiation meeting, I have made adjustments to our proposed Project Work Plan and Cost Estimate Schedule (Schedule), which is enclosed.

This Schedule also contains invoicing milestones at points in the project where progress can be verified by County staff and therefore invoices could be issued. We would agree to issue invoices no more frequently than monthly and for progress completed up to the invoicing milestones that have been attained during that billing period.

I believe that these adjustments will provide a fair and equitable Solid Waste Disposal Program funding program, including an update of the existing residential assessment program and a new commercial assessment program, based upon the more detailed building classifications that are contained in the parcel records on the Property Appraiser's property database. I believe that in addition to the enclosed adjusted Schedule, it is important that we all have an understanding and that we all agree as to the concept of the funding mechanisms to be developed during the project. Therefore, the following paragraph describes the concept of the funding program that will be developed.

Solid Waste Disposal Funding Program Concept

Revenue Sufficiency Analysis – A ten (10) year revenue sufficiency analysis will be conducted using our FAMS© model. This analysis will determine the solid waste revenue required each year in the ten (10) year projection period and will identify borrowing requirements to fund capital projects as required, monitor unrestricted reserves and will result in a similar financial management plan as that developed for the County's water and wastewater utility in our recent project.

Burton & Associates

200 Business Park Circle, Suite 101 • St. Augustine, Florida 32095 • Phone (904) 247-0787 • Fax (904) 241-7708
E-mail: mburton@burtonandassociates.com

Page 1

Allocation of FY 2007 Revenue Requirements – We will allocate the FY 2007 revenue requirements, determined during the Revenue Sufficiency Analysis, to revenue recovery mechanisms as follows: 1) Residential Disposal Assessment, 2) Commercial Disposal Assessment, 3) full cost recovery Gate Tipping Fee, and 4) partial cost recovery Gate Tipping (to be charged to haulers bringing commercial waste generated in Nassau County to the landfill, if it is determined that a partial cost recovery Commercial Disposal Assessment is to be implemented). The allocations will be based upon tonnages received from the above referenced sources (residential and total landfill tonnages to be provided by County staff and commercial tonnages to be calculated based upon commercial waste generation rates by business type to be provided by Franklin Associates as discussed in “Commercial Assessments” below).

Residential Assessments – The current residential assessment role will be updated to reflect the increase in revenue required in FY 2007 over the revenue generated by the residential assessment in FY 2006, to be applied on an across the board basis to all residential properties on the residential assessment role.

Commercial Assessments – A new commercial assessment program will be developed to recover all, or a portion, of the commercial revenue requirement. Based upon review of one commercial hauler’s customer records and input from County staff, it appears that there is no common field on the commercial hauler’s records and the Property Appraiser’s records which would allow matching of the records. Furthermore, a number of the commercial hauler’s customer accounts appear not to be consistent with parcels on the Property Appraiser’s system. This can be true when a number of businesses are located as tenants on one parcel (such as a strip center). Without a common parcel number on both the commercial hauler’s account records and the Property Appraiser’s records, it would require significant field inspections to match and verify the commercial hauler’s account records with the Property Appraiser’s records. Given the limited time to accomplish the development of the assessments, it would be difficult, if not impossible, to accomplish those field inspections within that time frame.

Therefore, we have developed an approach which we believe can be accomplished more timely and will result in a fair commercial assessment based upon only information currently contained on the Property Appraiser’s system. Our proposed approach is to determine waste generation rates for the Building Type Codes contained on each parcel record in the Property Appraiser’s system. This waste generation rate will be developed by our sub-consultant, Franklin Associates, the premier waste characterization firm in the Country. We are currently working with Franklin Associates on the Virgin Islands Waste Management Authority, Environmental User Fee Study that we referenced in our proposal, we have a personal working relationship with their key consultants, and have obtained a proposal from them to participate in this Study, the hours and fees of which have been included in the adjusted work plan.

The approach to be used will be to develop waste generation rates for the Building Type Codes based upon 1) County data (from the U.S. Census - County Business Patterns

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E-mail: mburton@burtonandassociates.com

database) regarding total number of employees in those business types in the County that would typically occupy buildings with the Building Type Codes, 2) the waste generation rates per employee (provided and/or developed by Franklin Associates) for such businesses, and 3) the square feet of developed space for all properties of each Building Type Code on the Nassau County Property Appraiser's system. The number of employees per sq. ft. of developed space for each Building Type Code on the Nassau County Property Appraiser's system can then be calculated and by applying the waste generation rate per employee for each Building Type Code, the total estimated waste generation for each Building Type Code can be calculated.

A preliminary matrix which associates Employment Categories (existing employment categories in the Franklin Associates waste generation database and potential employment categories, some of which will need to be developed by Franklin Associates) with the Property Appraiser's Building Type codes is enclosed following the Project Work Plan and Cost Estimate Schedule. This matrix will be refined during the project and is shown only to demonstrate the types of associations upon which employment data will be imputed to Building Type Codes.

Based upon this analysis, a waste generation rate per sq. ft. can be developed for each Building Type Code. This could vary by ranges of building size because smaller buildings would typically generate more waste per sq. ft. than larger buildings of the same type. These waste generation rates by Building Type Code will then be applied to the sq. ft. of developed space on the parcel records of all commercial parcels on the Nassau County Property Appraiser's system to determine the estimated waste expected to be generated 1) by each parcel, 2) by each Building Type Code, and 3) by the commercial class in the aggregate.

As with any approach which estimates or imputes weights without direct measurement, this approach will require the County to establish an appeals process, whereby, 1) commercial property owners can appeal the findings of the Study regarding waste generation, and 2) adjustments can be made where appropriate.

Based upon the results of the waste generation analysis and the cost allocation to the commercial class described above, an annual commercial assessment per pound/ton will be developed that when applied to the annual pounds/tons of waste determined to be generated by each commercial parcel, will result in a commercial assessment for each parcel. This can be based upon full recovery of the costs allocated to the commercial class, or recovery of a portion of the costs allocated to the commercial class.

Full cost recovery through the commercial assessment could possibly lead to numerous appeals because the assessment will be higher, but it would have the advantage of recovering all of the disposal costs through assessments, and not through tipping fees. Partial cost recovery through the commercial assessment, to recover an estimated allocation of costs to maintain a readiness-to-serve regarding waste disposal, would likely lead to less appeals, because the assessment would be lower, however, it would have the disadvantage of requiring a partial cost recovery commercial tipping fee to recover the costs allocated to

the commercial class but which are not included in the partial cost recovery commercial assessment.

This would require controls and regulations to ensure that only waste generated by commercial properties in the County is charged the partial cost recovery tipping fee. This could be challenging, as it appears that the haulers that pick up commercial waste from customers in the County also pick up waste from customers outside of the County. Assuming that some commercial haulers will have such co-mingled waste on the trucks that they bring to the landfill, the County will have to develop and implement a control system to determine or estimate the pounds of waste on the trucks that came from commercial customers within the County and that should be charged the partial cost recovery tipping fee and the pounds of waste that came from either outside the County or from sources in the County that have not paid a commercial assessment and that should be charged the full cost recovery tipping fee.

The decision as to whether to develop a full cost recovery commercial assessment and no partial cost recovery commercial tipping fee, or to develop a partial cost recovery commercial assessment and a partial cost recovery commercial tipping fee can be made during the Study.

Gate Tipping Fee – A gate tipping fee will be developed based upon the total tons of waste processed annually at the landfill and the total cost associated with the landfill/disposal. This gate tipping fee will be charged for all waste brought to the landfill from sources outside the County and from sources inside the County that have not paid a residential or commercial assessment.

Conclusions

We believe that this approach and concept to the development of a solid waste disposal funding program will provide a fair and equitable program, given the data that is available regarding pounds/tons of waste generated by residential and commercial properties within the County and other waste brought to the landfill that is not generated by residential or commercial properties that will have paid an assessment and that should pay a full gate tipping fee. Any system of determining the weight of waste generated by commercial parcels within the County will require estimates, assumptions and imputations because the only data available, other than the approach proposed herein, is related to size and number of containers and frequency of pick ups on the customer records of the commercial haulers.

This data, even if it were readily available and easily matched with the Property Appraiser's parcel records (which it is not), would also require an imputation of weight from the cubic volume of containers picked up. Therefore, we believe that the use of waste generation rates by Building Type Code, which is a data field in all commercial parcel records on the Property Appraiser's system, will provide a more consistent imputation of waste generated by parcels to be assessed using the Property Appraiser's database.

I trust that this response is responsive to the issues raised during the negotiation meetings. If you have any questions, or would like to discuss this, please do not hesitate to call me at (904) 247-0787 or on my cell phone which is (904) 923-1466.

Very truly yours,

Michael E. Burton

Michael E. Burton
President

MEB/cs
Enclosures

Burton & Associates

200 Business Park Circle, Suite 101 • St. Augustine, Florida 32095 • Phone (904) 247-0787 • Fax (904) 241-7708
E-mail: mburton@burtonandassociates.com



NASSAU COUNTY
FY 2006 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE
Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS						Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete	Amount Complete
	Project Principal	Project Manager	Project Consultant	Franklin Principal	Franklin Consultant	Clerical				
	\$175	\$150	\$95	\$137	\$100	\$40				
TASK L-6 <u>Attend one (1) County Commission meeting regarding the proposed assessment fees</u>										
a. Conference call with County staff to prepare for the Commission meeting.	1	1	1	0	0	0	3			
b. Attend one (1) Commission meeting regarding the assessment program.	2	2	2	0	0	0	6	x	76%	\$28,827
TASK L-7 <u>Assist in the preparation of an ordinance/resolution for adoption of the proposed</u>										
a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution.	1	1	0	0	0	0	2			
b. County Attorney to prepare draft ordinance/resolution.	NA	NA	NA	NA	NA	NA	NA			
c. Review draft ordinance/resolution and prepare comments.	1	1	0	0	0	0	2			
d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney.	1	1	0	0	0	0	2			
e. County Attorney to prepare final ordinance/resolution.	NA	NA	NA	NA	NA	NA	NA			
f. Review final ordinance/resolution.	0	0.5	0	0	0	0	0.5	x	78%	\$29,585
TASK L-8 <u>Attend two (2) public hearings for adoption of the solid waste assessments and tipping fee</u>										
a. Prepare for the public hearings.	0.5	2	0	0	0	0	2.5			
b. Attend two(2) public hearings for adoption of the proposed assessments and tipping fee.	2	2	0	0	0	0	4	x	80%	\$30,344
TOTAL ESTIMATED MAN-HOURS - PHASE I	25	58	95	20	80	4	282			
TOTAL ESTIMATED CONSULTING FEE - PHASE I	\$4,375	\$8,700	\$9,025	\$2,740	\$8,000	\$160	\$33,000			
ESTIMATED EXPENSES - PHASE I	2.00%						\$660			
TOTAL ESTIMATED CHARGES - PHASE I							\$33,660			



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PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS						Total Project	Involving Milestones x = Possible Invoice	Percent Complete	Amount Complete
	Project Principal \$175	Project Manager \$150	Project Consultant \$95	Franklin Principal \$137	Franklin Consultant \$100	Clerical \$40				
PHASE II DETERMINE FY 2006-2007 SOLID WASTE DISPOSAL PROGRAM REVENUE REQUIREMENTS IN THE CONTEXT OF A MULTI-YEAR FINANCIAL PLAN										
TASK II-1 <u>Develop a ten year revenue sufficiency analysis for the solid waste disposal program</u>										
a. Conduct project kick-off meeting.	1	1	1	0	0	0	3			
b. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates proprietary FAMS © model, run the model and produce preliminary revenue sufficiency analysis output.										
1. Obtain, review and input beginning balances, O&M budget information and capital improvement program information.	0	4	20	0	0	0	24			
2. Evaluate any transfers to the payments to the General Fund and the underlying basis. Make recommended adjustments as appropriate.	0	1	3	0	0	0	4			
3. Allocate costs to classes of service, that is residential collection, commercial collection and disposal.	0	1	3	0	0	0	4			
c. Review preliminary output of FAMS ©.	1	1	1	0	0	0	3			
d. Make adjustments and re-run FAMS ©.	0	0	4	0	0	0	4			
e. Prepare up to three (3) scenarios for interactive review session with County staff.	1	2	4	0	0	0	7			
1. Prepare baseline scenario with residential and non-residential assessments.										
2. Prepare up to two (2) additional scenarios as appropriate for evaluation.										
f. Conduct an interactive review session with County staff to review the preliminary results of the ten year projection of revenue sufficiency of the solid waste disposal program.	2	2	2	0	0	0	6	x	95%	\$36,034
g. Make adjustments based upon input from County staff in Task 1.f.	1	2	4	0	0	0	7			
h. Conduct an interactive review session with County staff to review the adjusted results of the ten year projection of revenue sufficiency of the solid waste disposal program and make any final adjustments.	2	2	2	0	0	0	6	x	99%	\$37,551
i. Determine FY 2006-2007 revenue requirements based upon desired scenario from the revenue analysis of FAMS ©.	0	1	2	0	0	0	3	x	100%	\$37,930
TOTAL ESTIMATED MAN-HOURS - PHASE II	8	17	46	0	0	0	71			
TOTAL ESTIMATED CONSULTING FEE - PHASE II	\$1,400	\$2,550	\$4,370	\$0	\$0	\$0	\$8,320			
ESTIMATED EXPENSES - PHASE II 2.00%							\$166			
TOTAL ESTIMATED CHARGES - PHASE II							\$8,486			
TOTAL ESTIMATED MAN-HOURS - TOTAL PROJECT	33	75	141	20	80	4	353			
TOTAL ESTIMATED CONSULTING FEE - TOTAL PROJECT	\$5,775	\$11,250	\$13,395	\$2,740	\$8,000	\$160	\$41,320			
ESTIMATED EXPENSES - TOTAL PROJECT 2.00%							\$826			
TOTAL ESTIMATED CHARGES - TOTAL PROJECT							\$42,146			
LESS: AMOUNT TO STAY WITHIN ORIGINAL BID 10.00%							(\$4,216)			
TOTAL ESTIMATED CHARGES - TOTAL PROJECT							\$37,930			

SOURCE: BURTON & ASSOCIATES

C:\Data\Nassau County\Solid Waste Proposal\Negotiations\Final Proposed Workplan\Contract & Related\Final\Nassau County - FY 2006 Solid Waste Proposal - Work Plan and Cost Estimate - Revised 7-11-06 - Burton.xls\A

7/10/2006

Existing Employment Categories	Nassau County Building Type Classifications	Potential Employment Categories
Construction		
Finance & Insurance	Bank Bank Branch	Finance & Insurance
Real Estate Rental & Leasing	MH Office? Office Low Office High Office Condo Excep Office?	General Office High? Low?
Manufacturing	Manufacturing Light Manufacturing Heavy	Manufacturing
Wholesale Trade		
Retail Trade	Store Retail Store Discount Store Department Shop Neighborhood Shop Community Shop Condo? Shop Regional? Shp Spr Rg? Super Market Neighborhood Conv Excep Comm?	Retail Super Market Discount?
Transportation & Warehousing	Cold Storage Transportation Terminal Warehouse Dist Warehouse Mini Warehouse Storage Air Hanger Excep Stor?	Transportation & Warehousing
Utilities		
Information - Office		
Professional Technical & Scientific - Office		
Management Companies - Office		
Administrative Support Services - Office		
Health Care & Social Assistance	Office Medical Hospital Nursing Home	Health Care & Social Assistance
Arts Entertainment &	Recreational Facility	Arts Entertainment &

Recreation	Arena Auditorium Theater	Recreation
Accommodation & Food Services	Hotel Hotel/Motel Bed & Breakfast Motel Low Motel High Excp Hotel? Restaurant Restaurant/Fast Food Club House Boat House	Hotel Motel Restaurant – sit down Restaurant – fast food
Other Services	Mortuary	Other Services
Unclassified & Other	Service Station Garage Vehicle Sale Service Shop Pref Met B? Excep Ind? Barns	Automobile Sales/Service
State & Federal Government	Government	State & Federal Government
Education	School Education Religious Church	Education

Note: ? indicates codes for which clarification will be needed during the Study.

AMENDMENT #2 TO THE
AGREEMENT FOR PROFESSIONAL CONSULTANT SERVICES FOR
SOLID WASTE DISPOSAL PROGRAM FUNDING
NASSAU COUNTY, FLORIDA

THIS AMENDMENT is entered into this 11th day of
June, 2007, by and between the **BOARD OF COUNTY
COMMISSIONERS OF NASSAU COUNTY, FLORIDA, a political
subdivision of the State of Florida**, (hereinafter referred
to as the "COUNTY") and **BURTON & ASSOCIATES**, (hereinafter
referred to as "BURTON"), a Florida Corporation authorized
to do business in the State of Florida at 200 Business Park
Circle, Suite 101, St. Augustine, Florida 32095.

WHEREAS, the County entered into an agreement with
BURTON on July 12, 2006 for professional services to provide
calculations of the tipping fee and the solid waste
assessment for Nassau County and deliver a final assessment
role in a format acceptable to the Nassau County Tax
Collector; and

WHEREAS, the term of said Agreement is a three (3) year
period, which commenced on July 12, 2006; and

WHEREAS, the parties desire to modify and amend a
portion of said Agreement specifically relating to services
required for the FY 2007/08 Solid Waste Disposal Assessment
Program and Tipping Fee Update.

NOW THEREFORE, in consideration of the covenants
hereinafter contained, it is mutually agreed that the
parties amend the Agreement dated July 12, 2006, to reflect

terms specific to FY 2007/08 by making the following changes:

1. Article 6.4 is hereby amended to read:

6.4 The following are the requirements for County staff:

6.4.1 Total annual tonnage received at the landfill - FY 2005 and FY 2006 actual, FY 2007 estimated and FY 2008 projected, allocate to waste generated within the County and waste generated outside of the County (estimate if actual not available).

6.4.2 Total annual residential tonnage generated within the County and received at the landfill - FY 2005 and FY 2006 actual, FY 2007 estimated and FY 2008 projected.

6.4.3 Average residential tonnage per household generated within the County per year - FY 2005 and FY 2006 actual, FY 2007 estimated and FY 2008 projected.

6.4.4 Historical solid waste disposal operations and maintenance ("O&M") costs (cash requirements, including minor capital) for FY 2005 and FY 2006.

6.4.5 Year to date budget vs. actual solid waste disposal O&M costs (cash requirements, including minor capital) for FY 2007 with estimate for full year FY 2007.

6.4.6 Year to date budget vs. actual capital projects expenditures for FY 2007 and estimate for full year FY 2007.

6.4.7 FY 2008 solid waste disposal O&M budget.

6.4.8 Schedule(s) of existing debt service for all outstanding debt associated with the landfill.

6.4.9 Official statement or loan agreement for any outstanding debt.

6.4.10 Capital improvements program (CIP) for solid waste disposal for FY 2008 - FY 2012.

6.4.11 Year-end FY 2006 fund balances for all solid waste disposal funds.

2. Article 6.5 is hereby amended to read:

6.5 The following are the requirements for the Property Appraiser's staff:

6.5.1 2007 property roll database.

6.5.2 Title and description of fields on property role database.

6.5.3 Final 2005 property roll

3. Article 7 - TIME OF PERFORMANCE AND OPTIONS is hereby amended to read:

ARTICLE 7 - TIME OF PERFORMANCE

7.1 Prior to beginning the performance of any basic professional services under this Agreement, BURTON must receive a written Notice to Proceed from the COUNTY.

7.2 Burton will provide the residential assessment role data in an electronic format acceptable to the County and Tax Collector in the time frames set forth herein in order to assure that the requirements and time frames set forth in Florida Statutes Chapter 197 and the time frames set forth herein are met in order to legally place the residential assessment on the tax bill (which includes providing it in an electronic format acceptable to the Tax Collector and the County). Key milestones and dates are presented below:

Contract approval	June 11, 2007
Notice to proceed	June 11, 2007
Project kick-off meeting	June 14, 2007
Draft report with preliminary assessment roll:	
To staff	August 1, 2007
Staff comments to Burton by	August 7, 2007

To Board	August 10, 2007
Board Workshop	August 13, 2007
Second Board Workshop if required	August 15, 2007
Final Report to County	August 22, 2007
Consideration of resolution adopting special assessments and tipping fees	Sept. 10, 2007
Final assessment roll to Tax Collector	Sept. 15, 2007

The project deliverables pursuant to the above schedule shall be certified by BURTON as reasonable and that they meet the rational nexus test.

4. Article 8 - PAYMENTS TO BURTON, paragraph 8.1.1 is amended to read:

8.1.1 Payment: The COUNTY shall pay BURTON for Services as set forth herein the sum of \$26,492, paid on a percent complete basis as specified in the proposal from Burton dated April 26, 2007 and included as part of this contract by reference. The dollar amounts represented in the contract are inclusive of all costs associated with travel, expenses and reproduction costs. Payment will occur based on completion of Milestones as shown in Exhibit "C-2", PROJECT WORK PLAN & COST ESTIMATE-Phase II Only. Nassau County will pay BURTON based on Exhibit "C-2".

5. Exhibit "C" to the Agreement, dated July 12, 2006, shall be replaced by Exhibit "C-2" (Burton & Associates letter to the Nassau County Board of County Commissioners dated April 26, 2007.
6. All other provisions of the Agreement dated July 12, 2006, not in conflict with this Addendum, shall remain in full force and effect.
7. Time is of the essence.

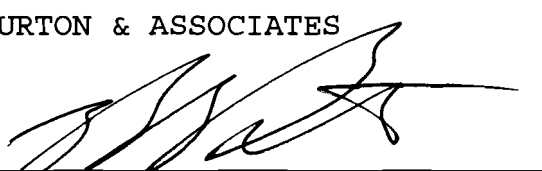
OF COUNTY COMMISSIONERS
BOARD
NASSAU COUNTY, FLORIDA



JIM B. HIGGINBOTHAM
Its: Chairman


ATTEST as to Chairman's Signature:




BURTON & ASSOCIATES


MICHAEL E. BURTON
Its: President

JOHN A. CRAWFORD
Its: Ex-Officio Clerk

REVIEWED BY GENE KNAGA
DEPUTY COMPTROLLER
 DATE 6/11/07

Approved as to form and legality
By the Nassau County Attorney:



DAVID A. HALLMAN

L

EXHIBIT C-2

Burton & Associates

April 26, 2007

Ms. Cathy Lewis
Administrative Services Department
Nassau County Board of County Commissioners
96160 Nassau Place
Yulee, FL 32097

Re: Additional Services Authorization Request - FY 2007/08 Solid Waste Disposal
Assessment Program and Tipping Fee Update - Proposal

Dear Ms. Lewis:

As requested, Burton & Associates is pleased to present this proposal to perform the additional services that will be required to update the Solid Waste Disposal Assessment Program and Tipping Fee calculations. This proposal assumes that the County will adopt a Residential Solid Waste Disposal Assessment only and will not adopt a commercial assessment.

I have evaluated the tasks that will be required to successfully complete the update and have enclosed a Project Work Plan and Cost Estimate Schedule (Schedule) which presents the tasks to be performed, estimated man-hours by task and consultant category and estimated fees, expenses and total cost to perform the update. I have not included any legal review or assistance in our work plan because I have assumed that if such assistance is desired by the County, the County will contract separately for that legal assistance as was done during the original FY 2006/07 study.

This Schedule also contains invoicing milestones at points in the project where progress can be verified by County staff and therefore invoices could be issued. We would agree to issue invoices no more frequently than monthly and for progress completed up to the invoicing milestones that have been attained during that billing period.

Execution of the work plan in the enclosed Schedule will provide a fair and equitable solid waste disposal funding program, including an update of the existing Residential Solid Waste Disposal Assessment Program and Gate Tipping Fee for all waste received at the County landfill that is not subject to the Residential Solid Waste Disposal Assessment. In addition to the enclosed Schedule, it is important that we all have a clear understanding of the funding mechanisms to be developed during the update. Therefore, the following section describes the concept of the elements of the solid waste disposal funding program that will be updated.

Burton & Associates

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E-mail: mburton@burtonandassociates.com

Solid Waste Disposal Funding Program Concept

Revenue Sufficiency Analysis and Long Term Financial Plan Development – During Phase I we will conduct a ten (10) year revenue sufficiency analysis using our Financial Analysis and Management System (FAMSC®) model. This analysis will determine the solid waste disposal revenue required each year in the ten (10) year projection period, including the solid waste disposal revenue requirements for the FY 2007/08 update, and will identify borrowing requirements to fund capital projects as required, monitor unrestricted reserves and will result in a similar financial management plan as that developed for the County's water and wastewater utility in our FY 2006/07 study for that utility. *Note: This task was not performed in the FY 2006/07 study and authorization to proceed with Phase I as proposed in the enclosed Schedule, will preclude the need to accomplish the same task from our prior contract.*

Allocation of FY 2007/08 Revenue Requirements – During Phase II we will allocate the FY 2007/08 revenue requirements, determined during the Revenue Sufficiency Analysis of Phase I, to revenue recovery mechanisms as follows: 1) Residential Solid Waste Disposal Assessment, and 3) Solid Waste Disposal Gate Tipping Fee. The allocations will be based upon tonnages received at the landfill from all sources (tonnages to be provided by County staff).

Residential Solid Waste Disposal Assessments – Also during Phase II we will update the current Residential Solid Waste Disposal Assessment Role to reflect 1) the solid waste disposal revenue required from the residential property class in FY 2007/08, and 2) residential properties as reflected on the current property files of the Nassau County Property Appraiser.

Solid Waste Disposal Gate Tipping Fee – Also during Phase II we will develop a Solid Waste Disposal Gate Tipping Fee based upon the total tons of solid waste processed annually at the County landfill and the total cost associated with the County landfill/disposal operation. This Solid Waste Disposal Gate Tipping Fee will be charged for all waste brought to the landfill from sources outside the County and from sources inside the County that have not paid a residential assessment.

Cost Proposal

The enclosed Schedule shows the following:

Phase I – Determine FY 2007/08 Solid Waste Disposal Revenue Requirements in the Context of a Multi-year Financial Plan – Successful completion of the Phase I of the FY 2007/08 Update will require approximately 92 man-hours for an estimated fee of \$10,670 plus estimated out-of-pocket expenses of \$320 for a total estimated Phase I cost of \$10,990.

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Phase II – Determine FY 2007/08 Solid Waste Disposal Residential Assessments and Gate Tipping Fee - Successful completion of the Phase II of the FY 2007/08 Update will require approximately 190 man-hours for an estimated fee of \$23,520 plus estimated out-of-pocket expenses of \$706 for a total estimated Phase II cost of \$24,226.

Total Project - Successful completion of both Phase I and Phase II of the FY 2007/08 Update will require approximately 282 man-hours for an estimated fee of \$34,190 plus estimated out-of-pocket expenses of \$1,026 for a total estimated project cost of \$35,216.

Authorization of Phase II Only – If the County decides to only authorize Phase II, additional consulting time will be required to gather, review and compile financial data that is budgeted in Phase I in the proposal above. I have enclosed an additional Project Work Plan and Cost Estimate Schedule (Schedule2) which includes only Phase II and includes an additional 18 man-hours resulting in the cost for Phase II being \$2,266 more than the Phase II cost under the assumption that the County will authorize both Phase I and II together. Schedule2 shows that if only Phase II is authorized, successful completion of Phase II as a stand alone project will require approximately 208 man-hours for an estimated fee of \$25,720 plus estimated out-of-pocket expenses of \$772 for a total estimated Phase II cost of \$26,492.

We look forward to continuing to be of service to the County on this important update. If you have any questions, or would like to discuss this, please do not hesitate to call me at (904) 247-0787 or on my cell phone which is (904) 923-1466.

Very truly yours,

Michael E. Burton

Michael E. Burton
President

MEB/cs
Enclosure

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NASSAU COUNTY
FY 2007/08 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE - Phases I and II
Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS	ESTIMATED MAN-HOURS				Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete (By Phase)	Amount Complete (By Phase)
	Project Principal	Project Manager	Project Consultant	Clerical				
	\$175	\$150	\$95	\$40				
PHASE I DETERMINE FY 2007-2008 SOLID WASTE DISPOSAL PROGRAM REVENUE REQUIREMENTS IN THE CONTEXT OF A MULTI-YEAR FINANCIAL PLAN								
TASK I-1 Conduct a ten year revenue sufficiency analysis and develop a ten year financial plan for the solid waste disposal program								
a. Conduct project kick-off meeting.	1	1	1	0	3			
b. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates proprietary FAMS © model, run the model and produce preliminary revenue sufficiency analysis and financial plan output.								
1. Obtain, review and input beginning balances, O&M budget information and capital improvement program information.	0	4	24	0	28			
2. Evaluate any transfers and/or payments to the General Fund and the underlying basis for such transfers/payments. Make recommended adjustments as appropriate.	0	1	3	0	4			
c. Review preliminary output of FAMS ©.	2	2	2	0	6			
d. Make adjustments and re-run FAMS ©.	0	2	8	0	10			
e. Prepare up to three (3) scenarios for interactive review session with County staff as follows:	1	3	8	0	12			
1. Prepare baseline scenario with residential assessments.								
2. Prepare up to two (2) additional scenarios as appropriate for evaluation.								
f. Conduct an interactive review session with County staff to review the preliminary results of the ten year projection of revenue sufficiency of the solid waste disposal program.	2	2	2	0	6	x	75%	\$8,242.50
g. Make adjustments based upon input from County staff in Task 1.f.	1	4	8	0	13			
h. Conduct an interactive review session with County staff to review the adjusted results of the ten year projection of revenue sufficiency of the solid waste disposal program and make any final adjustments.	2	2	2	0	6	x	98%	\$10,512.17
i. Determine FY 2007-2008 revenue requirements based upon desired scenario from the revenue sufficiency analysis of FAMS ©.	0	1	3	0	4	x	100%	\$10,990.00
k. Additional meetings with County staff and associated analysis to prepare for such meetings as required.								
	— At Standard Hourly Rates —							
TOTAL ESTIMATED MAN-HOURS - PHASE I	9	22	61	0	92	Total Phase II		\$10,990.00
TOTAL ESTIMATED CONSULTING FEE - PHASE I	\$1,575	\$3,300	\$5,795	\$0	\$10,670			
ESTIMATED EXPENSES - PHASE I 3.00%					\$320			
TOTAL ESTIMATED CHARGES - PHASE I					\$10,990			



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FY 2007/08 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
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PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS				Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete (By Phase)	Amount Complete (By Phase)
	Project Principal \$175	Project Manager \$150	Project Consultant \$95	Clerical \$40				
PHASE II DETERMINE FY 2007-2008 SOLID WASTE DISPOSAL RESIDENTIAL ASSESSMENTS AND GATE RATE TIPPING FEE								
<u>TASK II-0 Obtain and compile financial data.</u>								
a. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates Solid Waste Assessment Model.								
b. Review financial data with County staff.								
								—Completed in Phase I— —Completed in Phase I—
<u>TASK II-1 Collect and compile required data</u>								
a. Collect required property data from the Nassau County Property Appraiser. Data to be provided in electronic form.	0	1	1	0	2			
b. Compile residential property data into a form usable for the development of the solid waste assessments using existing assessment role residential property classes, updated for 2007.	1	8	16	0	25			
c. Compile tonnage data for residential assessment and tipping fee calculations, including waste received from all classes of customers at the landfill.	1	2	4	0	7			
d. Compile cost of service data from Phase I into a form usable for the development of the solid waste residential assessments and gate tipping fee.	0	1	2	0	3	x	19%	\$4,717.69
<u>TASK II-2 Develop preliminary assessments and gate tipping fee</u>								
a. Initialize the assessment model and the tipping fee model with the data compiled in Task II-1.	0	6	12	0	18			
b. Review with consulting team.	1	1	1	0	3			
c. Make adjustments to the preliminary assessment and tipping fee calculations as required.	0	3	6	0	9			
d. Meet with County staff in an interactive work session to review the preliminary solid waste residential assessments and tipping fee.	2	2	2	0	6	x	38%	\$9,307.88
e. Make adjustments to the preliminary residential assessment and tipping fee calculations as required.	0	3	6	0	9			
f. Meet with County staff in an interactive work session to review the adjusted solid waste assessments and tipping fee.	2	2	2	0	6	x	46%	\$11,220.46
<u>TASK II-4 Prepare assessment role</u>								
a. Prepare an initial draft of the preliminary residential assessment role based upon property data from the Nassau County Property Appraiser and the results of the Study.	1	8	16	0	25			
b. Review draft of the preliminary residential assessment role with County staff in an interactive work session.	2	2	2	0	6	x	63%	\$15,173.13
c. Make adjustments to the preliminary residential assessment role based upon input from County staff.	0	4	8	0	12			
d. Produce the final residential assessment role.	0	2	4	0	6	x	72%	\$17,468.22
<u>TASK II-5 Prepare a report of the results of the solid waste assessment and tipping fee study</u>								
a. Prepare a Draft Report	1	6	12	0	19	x	82%	\$19,890.82
b. Review the Draft Report with County staff via conference call.	1	1	1	0	3			
c. Prepare the Final Report.	0.5	1	3	0	4.5	x	86%	\$20,847.11
<u>TASK II-6 Attend one (1) County Commission meeting regarding the proposed assessment fees</u>								
a. Conference call with County staff to prepare for the Commission meeting.	1	1	1	0	3			
b. Attend one (1) Commission meeting regarding the assessment program.	2	2	2	0	6	x	91%	\$21,994.66
c. Additional meetings with County Commission and associated analysis to prepare for such meetings as required.								
								— At Standard Hourly Rates —



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PROJECT TASKS	ESTIMATED MAN-HOURS					Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete (By Phase)	Amount Complete (By Phase)
	Project Principal	Project Manager	Project Consultant	Clerical	Hourly rate->				
	\$175	\$150	\$95	\$40					
TASK II-7 <u>Assist in the preparation of an ordinance/resolution for adoption of the proposed assessments and tipping fee</u>									
a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution.	1	1	0	0		2			
b. County Attorney to prepare draft ordinance/resolution.	NA	NA	NA	NA		NA			
c. Review draft ordinance/resolution and prepare comments.	1	1	0	0		2			
d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney.	1	1	0	0		2			
e. County Attorney to prepare final ordinance/resolution.	NA	NA	NA	NA		NA			
f. Review final ordinance/resolution.	0	1	0	0		1	x	94%	\$22,887.19
TASK II-8 <u>Attend two (2) public hearings for adoption of the residential solid waste assessments and tipping fee</u>									
a. Prepare for the public hearings.	0.5	2	0	0		2.5			
b. Attend two (2) public hearings for adoption of the proposed assessments and tipping fee.	4	4	0	0		8	x	100%	\$24,226.00
TOTAL ESTIMATED MAN-HOURS - PHASE II	23	66	101	0		190	Total Phase II		\$24,226.00
TOTAL ESTIMATED CONSULTING FEE - PHASE II	\$4,025	\$9,900	\$9,595	\$0		\$23,620			
ESTIMATED EXPENSES - PHASE II 3.00%						\$706			
TOTAL ESTIMATED CHARGES - PHASE II						\$24,226			
TOTAL ESTIMATED MAN-HOURS - TOTAL PROJECT	32	88	162	0		282	Total Both Phases		\$35,216.00
TOTAL ESTIMATED CONSULTING FEE - TOTAL PROJECT	\$5,600	\$13,200	\$15,390	\$0		\$34,190			
ESTIMATED EXPENSES - TOTAL PROJECT 3.00%						\$1,026			
TOTAL ESTIMATED CHARGES - TOTAL PROJECT						\$35,216			

SOURCE: BURTON & ASSOCIATES

C:\Data\Nassau County\FY 2007 Solid Waste\Nassau County - FY 2007 Solid Waste Proposal - Work Plan and Cost Estimate - Burton 3-26-07.xls\A

4/26/2007



NASSAU COUNTY
FY 2007/08 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE - Phases II Only
Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS				Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete (By Phase)	Amount Complete (By Phase)
	Project Principal	Project Manager	Project Consultant	Clerical				
	\$175	\$150	\$95	\$40				
PHASE II DETERMINE FY 2007-2008 SOLID WASTE DISPOSAL RESIDENTIAL ASSESSMENTS AND GATE RATE TIPPING FEE								
<u>TASK II-0 Obtain and compile financial data.</u>								
a. Obtain, verify and input financial, budget and capital improvement program and billing data into Burton & Associates Solid Waste Assessment Model.	1	4	6	0	11			
b. Review financial data with County staff.	1	2	4	0	7	x	9%	\$2,292.58
<u>TASK II-1 Collect and compile required data</u>								
a. Collect required property data from the Nassau County Property Appraiser. Data to be provided in electronic form.	0	1	1	0	2			
b. Compile residential property data into a form usable for the development of the solid waste assessments using existing assessment role residential property classes, updated for 2007.	1	8	16	0	25			
c. Compile tonnage data for residential assessment and tipping fee calculations, including waste received from all classes of customers at the landfill.	1	2	4	0	7			
d. Compile cost of service data from Phase I into a form usable for the development of the solid waste residential assessments and gate tipping fee.	0	1	2	0	3	x	26%	\$7,005.10
<u>TASK II-2 Develop preliminary assessments and gate tipping fee.</u>								
a. Initialize the assessment model and the tipping fee model with the data compiled in Task II-1.	0	6	12	0	18			
b. Review with consulting team.	1	1	1	0	3			
c. Make adjustments to the preliminary assessment and tipping fee calculations as required.	0	3	6	0	9			
d. Meet with County staff in an interactive work session to review the preliminary solid waste residential assessments and tipping fee.	2	2	2	0	6	x	44%	\$11,590.25
e. Make adjustments to the preliminary residential assessment and tipping fee calculations as required.	0	3	6	0	9			
f. Meet with County staff in an interactive work session to review the adjusted solid waste assessments and tipping fee.	2	2	2	0	6	x	51%	\$13,500.73
<u>TASK II-4 Prepare assessment role</u>								
a. Prepare an initial draft of the preliminary residential assessment role based upon property data from the Nassau County Property Appraiser and the results of the Study.	1	8	16	0	25			
b. Review draft of the preliminary residential assessment role with County staff in an interactive work session.	2	2	2	0	6	x	66%	\$17,449.06
c. Make adjustments to the preliminary residential assessment role based upon input from County staff.	0	4	8	0	12			
d. Produce the final residential assessment role.	0	2	4	0	6	x	75%	\$19,741.63
<u>TASK II-5 Prepare a report of the results of the solid waste assessment and tipping fee study</u>								
a. Prepare a Draft Report	1	6	12	0	19	x	84%	\$22,161.58
b. Review the Draft Report with County staff via conference call.	1	1	1	0	3			
c. Prepare the Final Report.	0.5	1	3	0	4.5	x	87%	\$23,116.82



NASSAU COUNTY
FY 2007/08 SOLID WASTE DISPOSAL PROGRAM FUNDING PROPOSAL
PROJECT WORK PLAN & COST ESTIMATE - Phases II Only
Prepared by Burton & Associates

Burton & Associates

PROJECT TASKS <i>Hourly rate-></i>	ESTIMATED MAN-HOURS				Total Project	Invoicing Milestones x = Possible Invoice	Percent Complete (By Phase)	Amount Complete (By Phase)
	Project Principal	Project Manager	Project Consultant	Clerical				
	\$175	\$150	\$95	\$40				
<u>TASK II-6</u> <u>Attend one (1) County Commission meeting regarding the proposed assessment fees</u>								
a. Conference call with County staff to prepare for the Commission meeting.	1	1	1	0	3			
b. Attend one (1) Commission meeting regarding the assessment program.	2	2	2	0	6	x	92%	\$24,263.11
c. Additional meetings with County Commission and associated analysis to prepare for such meetings as required.								
	--- At Standard Hourly Rates ---							
<u>TASK II-7</u> <u>Assist in the preparation of an ordinance/resolution for adoption of the proposed assessments and tipping fee</u>								
a. Conference call with County staff and the County Attorney to discuss the ordinance/resolution and to provide the County Attorney with the required information and schedules of assessments and tipping fee for inclusion in the ordinance/resolution.	1	1	0	0	2			
b. County Attorney to prepare draft ordinance/resolution.	NA	NA	NA	NA	NA			
c. Review draft ordinance/resolution and prepare comments.	1	1	0	0	2			
d. Review comments regarding the draft ordinance/resolution via a conference call with County staff and the County Attorney.	1	1	0	0	2			
e. County Attorney to prepare final ordinance/resolution.	NA	NA	NA	NA	NA			
f. Review final ordinance/resolution.	0	1	0	0	1	x	95%	\$25,154.66
<u>TASK II-8</u> <u>Attend two (2) public hearings for adoption of the residential solid waste assessments and tipping fee</u>								
a. Prepare for the public hearings.	0.5	2	0	0	2.5			
b. Attend two (2) public hearings for adoption of the proposed assessments and tipping fee.	4	4	0	0	8	x	100%	\$26,492.00
TOTAL ESTIMATED MAN-HOURS - PHASE II	25	72	111	0	208	Total Phase II		\$26,492.00
TOTAL ESTIMATED CONSULTING FEE - PHASE II	\$4,375	\$10,800	\$10,545	\$0	\$25,720			
ESTIMATED EXPENSES - PHASE II 3.00%					\$772			
TOTAL ESTIMATED CHARGES - PHASE II					\$26,492			

SOURCE: BURTON & ASSOCIATES

C:\Data\Nassau County\FY 2007 Solid Waste\Revised as Additional Services\Nassau County - FY 2007 Solid Waste Proposal - Work Plan and Cost Estimate - Burton 4-26-07 - If only Phase II is Authorized.xls\A

4/26/2007

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/26/08

PRODUCER Suncoast Insurance Associates P.O. Box 22668 Tampa, FL 33622-2668 813 289-5200	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURERS AFFORDING COVERAGE	NAIC #
INSURED Burton & Associates, Inc. 200 Business Park Circle Suite 101 Saint Augustine, FL 32095	INSURER A: Phoenix Insurance Company	25623
	INSURER B: Travelers Casualty and Surety Co	19038
	INSURER C: Evanston Insurance Company	35378
	INSURER D:	
	INSURER E:	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR ADD'L LTR	INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	68034L25288	01/21/08	01/21/09	EACH OCCURRENCE	\$1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
						MED EXP (Any one person)	\$5,000
						PERSONAL & ADV INJURY	\$1,000,000
						GENERAL AGGREGATE	\$2,000,000
						PRODUCTS - COMP/OP AGG	\$2,000,000
A		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	68034L25288	01/21/08	01/21/09	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT	\$
						OTHER THAN AUTO ONLY: EA ACC	\$
						AGG	\$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE RETENTION \$				EACH OCCURRENCE	\$
						AGGREGATE	\$
							\$
							\$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	UB63L014A08	07/16/08	07/16/09	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER	
						E.L. EACH ACCIDENT	\$1,000,000
						E.L. DISEASE - EA EMPLOYEE	\$1,000,000
						E.L. DISEASE - POLICY LIMIT	\$1,000,000
C		OTHER Professional Liability	EO835357	01/21/08	01/21/09	\$1,000,000 per claim \$1,000,000 annl aggr	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
 Professional Liability is written on a claims made and reported basis.

RECEIVED
 CONTRACT MANAGEMENT
 2008 JUN 30 PM 5:0

CERTIFICATE HOLDER

Nassau County
 Board of County Commissioners
 96160 Nassau Place
 Yulee, FL 32097

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE



IMPORTANT

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DISCLAIMER

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ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/26/08

PRODUCER Suncoast Insurance Associates P.O. Box 22668 Tampa, FL 33622-2668 813 289-5200	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURED Burton & Associates, Inc. 200 Business Park Circle Suite 101 Saint Augustine, FL 32095	INSURERS AFFORDING COVERAGE
	INSURER A: Phoenix Insurance Company	25623
	INSURER B: Travelers Casualty and Surety Co	19038
	INSURER C: Evanston Insurance Company	35378
	INSURER D:	
	INSURER E:	

COVERAGES

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INSR ADD'L LTR	INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	68034L25288	01/21/08	01/21/09	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000
A		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	68034L25288	01/21/08	01/21/09	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN EA ACC \$ AUTO ONLY: AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE \$ RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$ \$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	UB63L0141A08	07/16/08	07/16/09	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
C		OTHER Professional Liability	EO835357	01/21/08	01/21/09	\$1,000,000 per claim \$1,000,000 annl aggr.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

Professional Liability is written on a claims made and reported basis.

CERTIFICATE HOLDER

Nassau County
 Board of County Commissioners
 96160 Nassau Place
 Yulee, FL 32097

CANCELLATION

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AUTHORIZED REPRESENTATIVE


IMPORTANT

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ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/27/09

PRODUCER Suncoast Insurance Associates P.O. Box 22668 Tampa, FL 33622-2668 813 289-5200	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURERS AFFORDING COVERAGE	NAIC #
INSURED Burton & Associates, Inc. 200 Business Park Circle Suite 101 Saint Augustine, FL 32095	INSURER A: Phoenix Insurance Company	25623
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	INSURER C: Evanston Insurance Company	35378
	INSURER D:	
	INSURER E:	

COVERAGES

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INSR ADD'L LTR	INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	68034L25288	01/21/09	01/21/10	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COM/OP AGG \$2,000,000
A		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	68034L25288	01/21/09	01/21/10	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	UB63L0141A08	07/16/08	07/16/09	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
C		OTHER Professional Liability	EO839154	01/21/09	01/21/10	\$1,000,000 per claim \$1,000,000 annl aggr.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
 Professional Liability is written on a claims made and reported basis.

RECEIVED
 CONTRACT MANAGER
 2009 JAN 30 PM 3:14

CERTIFICATE HOLDER

CANCELLATION

Nassau County Board of County Commissioners 96160 Nassau Place Yulee, FL 32097	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>30</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE 
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IMPORTANT

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DISCLAIMER

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ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/12/2009

PRODUCER ISU Suncoast Insurance Assoc P.O. Box 22668 Tampa, FL 33622-2668 813 289-5200	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURERS AFFORDING COVERAGE	NAIC #
INSURED Burton & Associates, Inc. 200 Business Park Circle Suite 101 Saint Augustine, FL 32095	INSURER A: Phoenix Insurance Company	25623
	INSURER B: Travelers Casualty and Surety C	19038
	INSURER C: Evanston Insurance Company	35378
	INSURER D:	
	INSURER E:	


COVERAGES

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INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	68034L25288	01/21/09	01/21/10	EACH OCCURRENCE	\$1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
						MED EXP (Any one person)	\$5,000
						PERSONAL & ADV INJURY	\$1,000,000
						GENERAL AGGREGATE	\$2,000,000
						PRODUCTS - COMP/OP AGG	\$2,000,000
A		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	68034L25288	01/21/09	01/21/10	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT	\$
						OTHER THAN AUTO ONLY: EA ACC	\$
						AGG	\$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$				EACH OCCURRENCE	\$
						AGGREGATE	\$
							\$
							\$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	UB63L0141A	07/16/09	07/16/10	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER	
						E.L. EACH ACCIDENT	\$1,000,000
						E.L. DISEASE - EA EMPLOYEE	\$1,000,000
						E.L. DISEASE - POLICY LIMIT	\$1,000,000
C		OTHER Professional Liability	EO839154	01/21/09	01/21/10	\$1,000,000 per claim \$2,000,000 annl aggr.	

RECEIVED
 CONTRACT MANAGEMENT
 2009 JUN 19 PM 2:20

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
Professional Liability is written on a claims made and reported basis.

CERTIFICATE HOLDER Nassau County Board of County Commissioners 96160 Nassau Place Yulee, FL 32097	CANCELLATION 10 Days for Non-Payment SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>30</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE 
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IMPORTANT

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DISCLAIMER

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CERTIFICATE OF LIABILITY INSURANCE

OP ID PE

CS-06-30

DATE (MM/DD/YYYY)

01/18/11

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Fanelli-Harley-Harper & Assoc Suite 101 42 E. Lancaster Avenue Paoli PA 19301 Phone: 610-995-9100 Fax: 610-995-9107		CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: BURTO-1		FAX (A/C, No): INSURER(S) AFFORDING COVERAGE NAIC #	
INSURED Burton & Associates, Inc. Attn: Michael Burton 200 Business Park Circle, #101 Saint Augustine FL 32095		INSURER A: Hartford Casualty Ins. Co. 29424 INSURER B: Twin City Fire Ins. Co. 29459 INSURER C: AmGuard Insurance Company 42390 INSURER D: INSURER E: INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			39 SBM IP 0799	01/21/11	01/21/12	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 10,000
	<input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY \$ 1,000,000
	<input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC						GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COMPI/OP AGG \$ 2,000,000
							\$
A	AUTOMOBILE LIABILITY			39 SBM IP 0799	01/21/11	01/21/12	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input checked="" type="checkbox"/> HIRED AUTOS						\$
	<input checked="" type="checkbox"/> NON-OWNED AUTOS						\$
							\$
							\$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	<input type="checkbox"/> OCCUR						\$
	<input type="checkbox"/> CLAIMS-MADE						\$
	<input type="checkbox"/> DEDUCTIBLE						\$
	<input type="checkbox"/> RETENTION \$						\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			BUWC 226255	01/21/11	01/21/12	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y/N	<input type="checkbox"/> N/A				E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Errors/Omissions			PG 0261365	01/21/11	01/21/12	Occur. \$ 1,000,000
							Aggregate 2011 JAN 21 PM 1:51 \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

NASSAUC Nassau County Board of County Commissioners Contract management 96135 Nassau Pl, Ste 6 Yulee FL 32097-8635		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Kenneth R. Schultz <i>Kenneth R. Schultz</i>
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2011 JAN 31 PM 1:21
CONTRACT MANAGEMENT
RECEIVED



CERTIFICATE OF LIABILITY INSURANCE

OP ID PE
BURTO-1

DATE (MM/DD/YYYY)

01/27/10

PRODUCER Fanelli-Harley-Harper & Assoc Suite 101 42 E. Lancaster Avenue Paoli PA 19301 Phone: 610-995-9100 Fax: 610-995-9107		THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
INSURED Burton & Associates, Inc. Attn: Michael Burton 200 Business Park Circle, #101 Saint Augustine FL 32095		INSURERS AFFORDING COVERAGE	NAIC #
		INSURER A: Hartford Casualty Ins. Co.	29424
		INSURER B: Twin City Fire Ins. Co.	29459
		INSURER C: AmGuard Insurance Company	42390
		INSURER D:	
		INSURER E:	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR ADD'L LTR INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY	39 SBM IP 0799	01/21/10	01/21/11	EACH OCCURRENCE	\$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
	<input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR				MED EXP (Any one person)	\$ 10,000
	GEN'L AGGREGATE LIMIT APPLIES PER:				PERSONAL & ADV INJURY	\$ 1,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC				GENERAL AGGREGATE	\$ 2,000,000
					PRODUCTS - COMP/OP AGG	\$ 2,000,000
A	AUTOMOBILE LIABILITY	39 SBM IP 0799	01/21/10	01/21/11	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	<input type="checkbox"/> ANY AUTO				BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident)	\$
	<input checked="" type="checkbox"/> HIRED AUTOS					
	<input checked="" type="checkbox"/> NON-OWNED AUTOS					
	GARAGE LIABILITY				AUTO ONLY - EA ACCIDENT	\$
	<input type="checkbox"/> ANY AUTO				OTHER THAN EA ACC	\$
					AUTO ONLY: AGG	\$
	EXCESS / UMBRELLA LIABILITY				EACH OCCURRENCE	\$
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE				AGGREGATE	\$
						\$
	DEDUCTIBLE					\$
	RETENTION \$					\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	BUWC 119679	01/21/10	01/21/11	<input checked="" type="checkbox"/> WC STATUTORY LIMITS	OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER INCLUDED? (Mandatory in NH)					
	If yes, describe under SPECIAL PROVISIONS below					
	E.L. EACH ACCIDENT	\$ 1,000,000				
	E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000				
	E.L. DISEASE - POLICY LIMIT	\$ 1,000,000				
B	Errors/Omissions	MP00H00300 0206	01/21/10	01/21/11	Occur.	\$1,000,000
					Aggregate	\$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

3 yr contract from 7/12/06

CERTIFICATE HOLDER

NASSAUC

Nassau County
 Board of County Commissioners
 Contract management
 96135 Nassau Pl, Ste 6
 Yulee FL 32097-8635

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

 AUTHORIZED REPRESENTATIVE
 Kenneth R. Schultz

James K. Roberts

5010 LEB -3 VM 8:15
CONTRACT MANAGEMENT
RECEIVED