

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally Among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 26, 2023.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	44,111.00	N/A	\$11,698,456.00	\$194.88
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,140.00	\$45.00
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$27,550.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$20,490.00	\$30.00
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$117,890.00	\$90.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,135.50	102	\$17,180.00	\$10.00
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$47,087,003.00	
							Base Fee-all parcels (105,548 units) Unimproved Land per parcel (21,967.90 units) acreage (8293.83 units) Residence-per unit (87,240 units) Commercial Inspection Fee-per business (3,108 units) Agricultural Building-per SF (14,775 units) Industrial/Warehouse/Gov-per SF (7,001,394 units) Churches-per SF \$309.83 max. (1,526,867 units) Commercial-per SF (14,659,322 units) Hospital/Nursing Home-per SF (783,608 units) River Run Club House-per unit (119 units) Greenbrier-per unit/Lot (100 units) Camp-A-Wyle-per unit/Lot (211 units)	\$17.86 \$16.98 \$16.98 \$302.86 \$141.00 \$0.00 \$0.17 \$0.06 \$0.16 \$1.04 \$8.53 \$3.13 \$10.75
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$24,450.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,350.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$66,110.00	\$62.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	118	\$61,890.00	\$70.00
12	7041	48	Spring Hill Street Lighting	91-17	33,101.50	4,420	\$735,380.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$4,952.00	\$43.00
14	7031	50	River Country Multipurpose	97-22	See Detail	183	\$119,480.00	
					469.00	Residential units		\$151.00
					64.00	Commercial units		\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,640.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	387	\$110,530.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	177	\$53,920.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$12,360.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,281.50	32	\$9,790.00	\$2.00
21	7381	67	Barony Woods East Street Lighting Ph 66	91-17	59.00	17	\$7,280.00	\$80.00
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$87,880.00	\$35.00
23	7101	80	Braewood Street Lighting	91-17	98.00	11	\$9,275.00	\$30.00
24	7331	83	Holland Springs Multipurpose	91-37	40.00	24	\$20,060.00	\$70.00
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	666.50	84	\$21,850.00	\$15.00
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$16,615,629.00	
							Single Family Residence-per unit (83,501 units) Multi Family Residence/Condo-per unit (1,775 units) Class I Solid Waste (per ton) Construction & Demolition Debris-per ton Yard Trash-per ton Tire Disposal/16" and under-per ton Tire Disposal/Semi-per ton Tire Disposal/Off-Road-per ton Travel Trailer/RV without Tires-flat fee Travel Trailer/RV with Tires-flat fee Single-wide Mobile Home without Tires-flat fee Single-wide Mobile Home with Tires-flat fee Double-wide Mobile Home without Tires-flat fee Double-wide Mobile Home with Tires-flat fee	\$94.91 \$85.78 \$60.50 \$76.00 \$54.50 \$150.00 \$150.00 \$200.00 \$230.00 \$255.00 \$400.00 \$450.00 \$790.00 \$825.00
27	7931	124	Mitchell Heights Street Lighting	00-09	107.00	24	\$9,260.00	\$40.00
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$9,100.00	\$39.00
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,010.00	\$45.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,110.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$17,158.00	\$216.00
32	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$25,630.00	\$80.00
33	7044	162	South Brooksville Lighting	09-11	376.34	84	\$17,760.00	\$29.00
34	7987	180	Phillips Road East Paving	12-14	36.50	N/A	\$29,130.00	\$370.00
35	7988	181	Puffin Road Paving	12-15	6.00	N/A	\$12,140.00	\$400.00
36	7989	182	Grass Finch Road Paving	12-16	21.00	N/A	\$17,650.00	\$260.00
37	7990	183	Harris Hawk Road Paving	12-17	63.50	N/A	\$31,210.00	\$219.00
38	7991	184	Ostrom/Allen Road Paving	13-15	8.50	N/A	\$24,610.00	\$733.00
39	7992	185	Hancock Lake Road Paving	14-02	31.25	N/A	\$28,550.00	\$463.00
40	7993	186	Benes Roush Road Paving	13-19	9.50	N/A	\$15,590.00	\$496.00
41	7994	187	Crum Road Paving	13-13	25.50	N/A	\$20,320.00	\$346.00
42	7995	188	Eider Road Paving	13-21	5.00	N/A	\$13,250.00	\$563.00
43	7944	189	Royal Highlands 2013-Area A	13-25	58.50	N/A	\$32,370.00	\$233.00
44	7996	190	Helene/Allen Road Paving	13-24	21.50	N/A	\$20,520.00	\$329.00

45	7945	191	Royal Highlands 2013- Area B	13-35	853.00	N/A	\$293,100.00	\$220.00
46	7946	192	Royal Highlands 2013- Area C	13-36	206.00	N/A	\$88,700.00	\$250.00
47	7948	193	Royal Highlands 2013- Area E	13-40	100.50	N/A	\$62,350.00	\$308.00
48	7949	194	Royal Highlands 2013- Area F	13-41	45.50	N/A	\$31,580.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$309,390.00	\$60.00
50	7950	196	Royal Highlands Area G	14-20	152.00	N/A	\$81,570.00	\$218.00
51	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$27,100.00	\$311.00
52	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,840.00	\$268.00
53	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$38,830.00	\$283.00
54	7933	200	Maberly Road Paving	15-16	56.00	N/A	\$21,570.00	\$274.00
55	7934	201	Mexican Canary Road Paving	15-17	16.50	N/A	\$21,340.00	\$473.00
56	7951	202	Royal Highlands Area I	15-18	160.50	N/A	\$76,070.00	\$254.00
57	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$28,210.00	\$383.00
58	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$19,500.00	\$401.00
59	7937	205	Furley Ave. Road Paving	15-21	15.00	N/A	\$22,090.00	\$365.00
60	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$121,680.00	\$75.00
61	7701	207	Carnes Area Road Paving	16-19	56.50	N/A	\$37,900.00	\$402.00
62	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$19,650.00	\$356.00
63	7943	209	RH Area B Driveway Aprons	17-04	37.00	N/A	\$11,820.00	\$271.00
64	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$41,350.00	\$364.00
65	7707	211	Quill Ave. Road Paving	17-10	8.00	N/A	\$10,260.00	\$424.00
66	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$13,220.00	\$340.00
67	7703	213	Jackdaw Road Paving	17-19	13.00	N/A	\$15,640.00	\$365.00
68	7706	214	Old Squaw Ave. Road Paving	17-20	40.00	N/A	\$26,430.00	\$393.00
69	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$33,385.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,710.00	\$340.00
74	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$66,350.00	\$376.00
75	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$17,600.00	\$663.00
76	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,840.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$40,000.00	\$581.00
78	7960	224	Dolqueib Lane Area	18-03	63.00	N/A	\$27,950.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$35,170.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	39.00	N/A	\$216,960.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A	\$63,230.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$182,407.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,933.00	\$0.00
85	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$75,000.00	\$0.00
86	7712	231	Milgate Ct Paving	21-25	12.50	N/A	\$0.00	\$0.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$0.00	\$0.00
88	7710	233	Warbler Rd Paving	22-08	15.50	N/A	\$0.00	\$0.00
89	7918	235	Holland Springs Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7917	236	Penn St/Scaup Duck Paving	22-22	51.00	N/A	\$0.00	\$0.00

¹ New MSBUs created in accordance with Florida Statutes and BCC Policy.

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