

# EAST RIDGE COMMUNITY DEVELOPMENT DISTRICT

## Operations and Maintenance Special Assessment Methodology Report

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Provided by:

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## **1.0 Introduction**

### **1.1 Purpose**

This Operations and Maintenance Special Assessment Methodology Report (the "O&M Report") was developed to provide special assessment methodology for the apportionment of Operations and Maintenance Special Assessments (the "O&M Assessments") that are proposed to be levied by the East Ridge Community Development District (the "District") located in the City of Tallahassee, Leon County, Florida. This O&M Report allocates the District's O&M Assessments based on the special benefits derived by properties proposed to be developed within the District from the services funded in the District's operating budget (the "O&M Budget"), which is adopted annually by the District.

### **1.2 Scope of the O&M Report**

This O&M Report describes the method for the determination and allocation of special benefits derived by the properties in the District as a result of the implementation of services described and expenditure of funds contained in the District's O&M Budget and the apportionment of the O&M Assessments in accordance with the requirements of Chapters 170, 190, and 197, Florida Statutes. The O&M Report references and relies on information contained within the Engineer's Report dated March 25, 2024 (the "Master Engineer's Report") as supplemented by the Operation and Maintenance Engineer's Report for the East Ridge Community Development District dated December 2025 (the "O&M Engineer's Report"), both prepared by Moore Bass Consulting, Inc. (the "District Engineer") as well as the Master Special Assessment Methodology Report dated February 27, 2024 (the "Master Assessment Report") prepared by Wrathell, Hunt and Associates, LLC (the "District Methodology Consultant").

### **1.3 Special Benefits and General Benefits**

The services funded in the District's O&M Budget create special benefits for properties within the borders of the District and general benefits for properties outside of the borders of the District and the public at large. Special benefits include, but are not limited to, added use of the District's public infrastructure, enhanced functionality and utility of the property, added enjoyment of the property, and the probability of increased marketability and value of the property. These special benefits are quantifiable, measurable, and directly attributable to the services funded by the O&M Budget and exceed

any general benefits to properties outside the District or the public at large. Property values in the District are also directly affected by the operations and maintenance of the District's infrastructure and provision of District's services, unlike the more generalized impact to properties outside the District. Furthermore, the District's O&M Budget will increase the use and enjoyment of property within District.

There is no doubt that the general public and property owners outside the District will benefit from the services funded in the O&M Budget. However, these general benefits are incidental in nature when compared to the substantial and direct special benefits conferred upon properties within the District. The services funded in the O&M Budget are designed specifically to meet the needs of property within the District and provide benefits that are distinct from, and exceed, any incidental general benefits to the public at large. Properties outside the District boundaries do not depend on the services funded in the O&M Budget and receive no special benefits from such services. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

#### **1.4 Requirements of a Valid Special Assessment Methodology**

Under Florida law, there are two main requirements for valid special assessments. First, special assessments can only be levied on those properties specially benefiting from the District's existence and the operation and maintenance of the improvements and the District's activities, and the special benefits must be measurable and must exceed any general benefits to the public at large. Second, the special assessments allocated to each benefited property must be fairly and reasonably apportioned among the benefited properties and cannot exceed the proportional special benefit to each parcel.

The determination has been made by the District that the duty to pay the non-ad valorem special assessments is valid based on the special and peculiar benefits imparted upon the properties within the borders of the District, which special benefits are measurable, exceed any general benefits to properties outside the District or the public at large, and are not shared by properties outside the District. The allocation of responsibility for payment of the O&M Assessments to the properties within the borders of the District associated with the O&M Budget have been apportioned according to reasonable estimates of the special benefits provided consistent with each land use and product type. Accordingly, no property within the borders of the District will be assessed for the payment of O&M Assessments

greater than the determined special benefit particular to that property.

## **2.0 Development Plan and Capital Improvement Plan for the District**

The development of East Ridge is anticipated to be conducted by Greenpointe Developers, LLC (the "Developer") or an affiliate related thereto. Based upon the information provided by the Developer and the Engineer, the current development plan envisions:

- A. Area 1: A total of 47 +/- developable acres of commercial uses and Multi-Family units.
- B. Area 2: A total of 101 +/- developable acres of Commercial and institutional use and Multi-Family units.
- C. Area 3: A total of 663 +/- acres that includes 1,507 single-family residential units.

This is the projected development plan as of the date of this Report, although land use types and unit numbers may change throughout the development period. Any material changes to the development plan may require an update to this O&M Report. Table 1 in the *Appendix* illustrates the projected development plan for the land within the District.

## **3.0 The Operations & Maintenance Expenditures of the District**

### **3.1 Professional & Administrative Expenditures**

The O&M Budget expenditures of the District consist of professional and administrative expenditures that at the time of writing of this O&M Report include but are not limited to management, engineering, legal counsel, advertising, insurance, and annual audit that are necessary for the ongoing operation of the District and that may change in scope and cost in the future. The O&M Budget's professional and administrative expenditures benefit all property within the District, and will be allocated to the various land uses and product types on an ERU basis as defined in the Master Assessment Report, with the modification of using a uniform ERU for all residential units as such units receive substantially similar benefits from the professional and administrative services of the O&M Budget. This allocation methodology has been determined by the District to reasonably and fairly apportion costs based on the relative special benefits received by each property type, ensuring that no property is assessed in excess of the reasonable cost of the

proportionate special benefit provided to such property. Table 3 in the *Appendix* illustrates the ERU weights allocated to the various land uses and product types proposed to be developed within the District with relation to the apportionment of the portion of the O&M Assessments.

### **3.2 Field Operations and Fund Balance Expenditures**

The O&M Budget expenditures of the District consist of field operations (Common Shared Costs) and field operations (Area Specific Costs) that at the time of writing of this O&M Report include but are not limited to field management, stormwater management, entry monuments, walls and hardscaping, landscape maintenance for Spine Road ROW, exterior buffers, irrigation supply, conservation easement maintenance, trail maintenance, and amenity complex/parks that are necessary for the ongoing operation and maintenance of the public infrastructure improvements that are owned or maintained by the District and fund any increases to fund balance and that may change in scope and cost in the future. The O&M Budget's field operations expenditure will consist of three (3) separate components; Area 1, Area 2, and Area 3. Table 2 in the *Appendix* illustrates the specific components of the O&M Budget expenditures for each respective Area of the District.

The O&M field operations expenditures will be allocated to the various land uses and product types on an ERU basis within each respective Area of the District. The ERU factors used in this O&M Report are based on the ERU factors developed in the Master Assessment Methodology Report, with the modification of using a uniform ERU for all residential units as such units receive substantially similar benefits from field operations components of the O&M Budget. This methodology has been determined to fairly and reasonably apportion the field operations costs based on the special benefits received. Table 3 in the *Appendix* illustrates the ERU weights allocated to the various land uses and product types proposed to be developed within the District with relation to the apportionment of the portion of the O&M Assessments.

## **4.0 O&M Assessments Apportionment**

The O&M Budget consists of professional & administrative expenditures and field operation expenditures that benefit all property within each respective Area of the District. The purpose of this O&M Report is to allocate the O&M Assessments based on the special benefits that the various properties proposed to be developed

within the District derive from the various services funded in the O&M Budget, ensuring that no property is assessed in excess of the reasonable cost of the proportionate special benefit provided to such property.

Table 4 in the *Appendix* illustrates the apportionment of O&M Assessments related to the professional and administrative costs based on the Adopted Fiscal Year 2026 Budget, as may be amended from time to time, for the District using the ERU benefit allocation illustrated in Table 3 in the *Appendix* attached hereto and incorporated herein by reference. Similarly, Table 5 in the *Appendix* illustrates the apportionment of O&M Assessments related to the field operation costs based on the Adopted Fiscal Year 2026 Budget for the District using the ERU benefit allocation illustrated in Table 3 in the *Appendix*. Finally, Table 6 in the *Appendix* illustrates the total O&M Assessments based on the Adopted Fiscal Year 2026 Budget for the District. The District reserves the right to collect the O&M Assessments on a gross basis and to reallocate the assessments as necessary to address delinquencies, changes in land use, or other circumstances, provided that no property shall be assessed in excess of the special benefits it receives.

## 5.0 Appendix

Table 1

### East Ridge

#### Community Development District

##### Development Plan

Unit Type	Unit of Measurement	Total Number of Units
<b>Area 1</b>		
Town Center and Multi-Family Units	Developable Acres	47
<b>Total</b>		<b>47</b>
<b>Area 2</b>		
Employment Center, Multi-Family Units, Institutional Use*	Developable Acres	101
<b>Total</b>		<b>101</b>
<b>Area 3</b>		
Single Family Units	Dwelling Unit	1,507
<b>Total</b>		<b>1,507</b>

\*Includes projected 24-acre public institutional use; developable acreage may be reduced upon conveyance to a governmental entity

Table 2

### East Ridge

#### Community Development District

##### Professional & Administrative and Field Operations Costs

Proposed Infrastructure Improvement	Area 1	Area 2	Area 3	Total
<b>Admin and Professional</b>	\$3,166.47	\$6,804.53	\$101,529.00	\$111,500.00
	<b>\$3,166.47</b>	<b>\$6,804.53</b>	<b>\$101,529.00</b>	<b>\$111,500.00</b>
<b>Operations (Common Shared Costs)</b>				
Field Management	\$283.99	\$610.27	\$9,105.74	\$10,000.00
	<b>37%</b>	<b>17%</b>	<b>46%</b>	<b>100%</b>
Stormwater Management Pond #2	\$555.00	\$255.00	\$690.00	\$1,500.00
Entry Monuments, Walls and Hardscaping	\$2,775.00	\$1,275.00	\$3,450.00	\$7,500.00
Landscape Maint. Spine Road ROW, Exterior Buffers	\$119,131.00	\$54,736.00	\$148,109.00	\$321,976.00
Irrigation Supply	\$8,107.00	\$3,725.00	\$10,080.00	\$21,912.00
	<b>18%</b>	<b>9%</b>	<b>73%</b>	<b>100%</b>
Stormwater Management Pond #6	\$495.00	\$248.00	\$2,008.00	\$2,751.00
	<b>14%</b>	<b>33%</b>	<b>53%</b>	<b>100%</b>
Conservation Easement Maint	\$7,980.00	\$18,810.00	\$30,210.00	\$57,000.00
<b>Operations (Area Specific Costs)</b>				
Stormwater Management Pond #3 - Area 1	\$8,250.00	\$0.00	\$0.00	\$8,250.00
Stormwater Management Pond #4, 5, 11, 12 - Area 2	\$0.00	\$14,500.00	\$0.00	\$14,500.00
Stormwater Management Pond #8-10, 13-17 - Area 3	\$0.00	\$0.00	\$37,000.00	\$37,000.00
Trail Maintenance	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Amenity Complex/Parks	\$0.00	\$0.00	\$286,808.00	\$286,808.00
<b>Total Operations Costs</b>	<b>\$147,577.36</b>	<b>\$94,159.44</b>	<b>\$542,461.20</b>	<b>\$784,198.00</b>
<b>Grand Total</b>	<b>\$150,743.82</b>	<b>\$100,963.97</b>	<b>\$643,990.20</b>	<b>\$895,698.00</b>



Table 3

# East Ridge

## Community Development District

### Cost Benefit Allocation

#### Area 1

Unit Type	Total Number of Units	ERU per Unit	Total ERU
Town Center and Multi-Family Units	47	1.00	47.00
<b>Total</b>	<b>47</b>		<b>47.00</b>

#### Area 2

Unit Type	Total Number of Units	ERU per Unit	Total ERU
Employment Center, Multi-Family Units, Institutional Use*	101	1.00	101.00
<b>Total</b>	<b>101</b>		<b>101.00</b>

#### Area 3

Unit Type	Total Number of Units	ERU per Unit	Total ERU
Single Family Units	1,507	1.00	1,507.00
<b>Total</b>	<b>1,507</b>		<b>1,507.00</b>

\*Includes projected 24-acre public institutional use; developable acreage may be reduced upon conveyance to a governmental entity

Table 4

# East Ridge

## Community Development District

### Professional & Administrative Cost Assessment Apportionment\*

#### Area 1

Unit Type	Total Number of Developable Acres	Professional & Administrative Cost Assessment Apportionment	Professional & Administrative Cost Net Assessment per Developable Acre	Professional & Administrative Cost Gross Assessment per Developable Acre
Town Center and Multi-Family Units	47	\$3,166.47	\$67.37	\$72.44
<b>Total</b>		<b>\$3,166.47</b>		

#### Area 2

Unit Type	Total Number of Developable Acres	Professional & Administrative Cost Assessment Apportionment	Professional & Administrative Cost Net Assessment per Developable Acre	Professional & Administrative Cost Gross Assessment per Developable Acre
Employment Center, Multi-Family Units, Institutional Use*	101	\$6,804.53	\$67.37	\$72.44
<b>Total</b>		<b>\$6,804.53</b>		

#### Area 3

Unit Type	Total Number of Units	Professional & Administrative Cost Assessment Apportionment	Professional & Administrative Cost Net Assessment per Unit	Professional & Administrative Cost Gross Assessment per Unit
Single Family Units	1,507	\$101,529.00	\$67.37	\$72.44
<b>Total</b>		<b>\$101,529.00</b>		
<b>Grand Total</b>		<b>\$111,500.00</b>		

\* Costs based on Adopted Fiscal Year 2026 Budget - for illustrative purposes only and may change in future fiscal years

Table 5

# East Ridge

## Community Development District

### Field Operations Cost Assessment Apportionment\*

#### Area 1

Unit Type	Total Number of Developable Acres	Field Operations and Fund Balance Cost Assessment Apportionment	Field Operations and Fund Balance Cost Net Assessment per Developable Acre	Field Operations and Fund Balance Cost Gross Assessment per Developable Acre
Town Center and Multi-Family Units	47	\$147,577.36	\$3,139.94	\$3,376.28
<b>Total</b>		<b>\$147,577.36</b>		

#### Area 2

Unit Type	Total Number of Developable Acres	Field Operations and Fund Balance Cost Assessment Apportionment	Field Operations and Fund Balance Cost Net Assessment per Developable Acre	Field Operations and Fund Balance Cost Gross Assessment per Developable Acre
Employment Center, Multi-Family Units, Institutional Use*	101	\$94,159.44	\$932.27	\$1,002.44
<b>Total</b>		<b>\$94,159.44</b>		

#### Area 3

Unit Type	Total Number of Units	Field Operations and Fund Balance Cost Assessment Apportionment	Field Operations and Fund Balance Cost Net Assessment per Unit	Field Operations and Fund Balance Cost Gross Assessment per Unit
Single Family Units	1,507	\$542,461.20	\$359.96	\$387.05
<b>Total</b>		<b>\$542,461.20</b>		
<b>Grand Total</b>		<b>\$784,198.00</b>		

\* Costs based on Adopted Fiscal Year 2026 Budget - for illustrative purposes only and may change in future fiscal years

Table 6

# East Ridge

## Community Development District

### Total Operations and Maintenance Cost Assessment Apportionment\*

#### Area 1

Unit Type	Total Number of Developable Acres	Professional & Administrative Cost Gross Assessment per Developable Acre	Field Operations and Fund	Total Operations and Maintenance Cost Gross Assessment per Developable Acre
			Balance Cost Gross Assessment per Developable Acre	
Town Center and Multi-Family Units	47	\$72.44	\$3,376.28	\$3,448.73

#### Area 2

Unit Type	Total Number of Developable Acres	Professional & Administrative Cost Gross Assessment per Developable Acre	Field Operations and Fund	Total Operations and Maintenance Cost Gross Assessment per Developable Acre
			Balance Cost Gross Assessment per Developable Acre	
Employment Center, Multi-Family Units, Institutional Use*	101	\$72.44	\$1,002.44	\$1,074.89

#### Area 3

Unit Type	Total Number of Units	Professional & Administrative Cost Gross Assessment per Unit	Field Operations and Fund	Total Operations and Maintenance Cost Gross Assessment per Unit
			Balance Cost Gross Assessment per Unit	
Single Family Units	1,507	\$72.44	\$387.05	\$459.50

\* Costs based on Adopted Fiscal Year 2026 Budget - for illustrative purposes only and may change in future fiscal years