

ORDINANCE NO. 2025-856

AN ORDINANCE OF THE CITY OF CEDAR HILL, TEXAS, MAKING CERTAIN FINDINGS IN CONNECTION WITH THE PROPOSED IMPROVEMENTS ORDERED WITHIN THE CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 3; PROVIDING FOR: FINDINGS OF BENEFITS ACCRUED; ACCEPTING A FIVE-YEAR SERVICE PLAN; ADOPTING AN ANNUAL BUDGET; RECORDING FINAL ASSESSMENT ONTO TAX ROLL; SETTING THE ASSESSMENT RATE; ESTABLISHING A METHOD OF PAYMENT; ESTABLISHING AN ASSESSMENT DUE DATE; PROVIDING FOR NEW APPOINTMENTS TO THE BOARD OF DIRECTORS; PROVIDING A CONFLICT CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR IMMEDIATE EFFECT; AND PROVIDING FOR PUBLICATION.

WHEREAS, by Resolution No. R15-443 duly passed on September 22, 2015, after a duly noticed public hearing, this City Council established Cedar Hill Public Improvement District No. 3, commonly referred to as the *Winding Hollow Public Improvement District*; and

WHEREAS, on September 2, 2025, a public hearing was held and all persons owning or claiming ownership in any property proposed to be assessed, or any interest therein, were given an opportunity to be heard, either in person or through an agent or attorney, and all were given an opportunity to testify before the City Council and to contest the assessments proposed to be made or because of any inaccuracy, irregularity, invalidity or insufficiency of these proceedings, or to any proposed improvements or on account of any other matter; and

WHEREAS, the City Council then closed the public hearing; and

WHEREAS, following the public hearing, the City Council took action on and modified as necessary proposed assessments on properties for which objections were registered in order to avoid inequities.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILL, TEXAS:

SECTION 1 – BENEFITS ACCRUED: That the benefits to accrue to the property assessed and to the owners of such property, from the landscape maintenance and improvements identified within the Five-Year Service Plan, hereby adopted by the City Council and to be funded from the assessments, exceed the amount which has been assessed.

SECTION 2 – ADOPTING 5-YEAR SERVICE PLAN: That the “Five-Year Funding Requirements Plan for 2025 – 2030”, labeled herein as Exhibit “A” and attached hereto and made a part hereof is hereby adopted.

SECTION 3 – ADOPTING ANNUAL BUDGET: That the “11th Year Fiscal Operating Budget for October 2025 to September 2026”, labeled herein as Exhibit “B” and attached hereto and made a part hereof is hereby adopted.

SECTION 4 – RECORD FINAL ASSESSMENT ONTO TAX ROLL: That the City Manager and/or his designated representatives are hereby authorized and directed to carry out the terms and provisions of this ordinance by causing the costs outlined in the final assessment roll to be recorded in the Tax Roll, the names of the property owners and in the amounts shown on said final assessment roll; and that all prerequisites to the fixing of the assessments therein against the property described and the fixing of the personal liability of the owner or owners thereof have been performed in due time, form and manner as required by law, and no additional proof shall be required in any court.

SECTION 5 – ASSESSMENT RATE: That an assessment rate of \$0.10 per \$100 of taxable assessed value of all real properties within the Cedar Hill Public Improvement District No. 3, in accordance with the records of the Dallas County Tax Assessor/Collector, save and except for tax-exempted real property, shall be levied.

SECTION 6 – METHOD OF PAYMENT: That the method of payment of the assessment shall be in a single lump sum payment which shall be immediately due upon receipt of the assessment notice and which shall become delinquent on February 1, 2026. Delinquent assessments are subject to interest, penalties, attorney's fees and other charges, at the same rate as for the City of Cedar Hill delinquent ad valorem property taxes.

SECTION 7 – ASSESSMENT DUE: That a lien shall be established against each affected property within the district for an assessment that is not paid when due and shall not be released until the assessment is paid in full. This lien is superior to all other liens and claims except liens for claims for the state, county, school district or city ad valorem taxes.

SECTION 8 – APPOINTMENT OF NEW BOARD DIRECTORS: That persons will be identified and shall be appointed to serve as Directors for the Cedar Hill Public Improvement District No. 3 for a period of two years, subject to the terms and conditions of the Cedar Hill City Council approved by-laws for said district.

SECTION 9 – FUND TRANSFER AUTHORIZATION: That the City Manager be and is hereby authorized to make intra-departmental fund transfers within a fund during the fiscal year as becomes necessary in order to avoid the over-expenditure of a particular object code.

SECTION 10 – CONFLICT: That this ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Cedar Hill, Texas, and this ordinance shall not operate to repeal or affect any other ordinance except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of

this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION 11 – SEVERABILITY: That if any section, subsection, sentence, clause or phrase of this ordinance is for any reason held unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 12 - EFFECTIVE DATE: Because of the nature of the interest and safeguard sought to be protected by this ordinance and in the interest of health, safety and welfare of the citizens of the City of Cedar Hill, Texas, and particularly Public Improvement District No. 3, this ordinance shall take effect immediately after passage and publication as required by law.

SECTION 13 - PUBLICATION: The City Secretary is hereby authorized and directed to cause publication of the descriptive caption hereof as an alternative method of publication provided by law.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILL, TEXAS,
THIS THE 2nd DAY OF SEPTEMBER, IN THE YEAR 2025.**



Stephen Mason, Mayor

ATTEST:

Alison Ream
Belinda Berg, City Secretary
Alison Ream

APPROVED AS TO FORM:

Ron G. MacFarlane, Jr.
Ron G. MacFarlane, Jr., City Attorney

Winding Hollow Public Improvement District No. 3

(Fund 283)

In 2015, the residents of Winding Hollow subdivision petitioned to become the City's third public improvement district, or PID. East of Joe Wilson Road along Bee Branch Creek is the quiet Winding Hollow neighborhood. This friendly community was developed in 2000 and is now home to over 235 households. Residents enjoy beautiful views of Waterford Oaks Park with access to the east and secluded living with the convenience of nearby shopping and schools. Public Improvement Districts ("PID") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them.



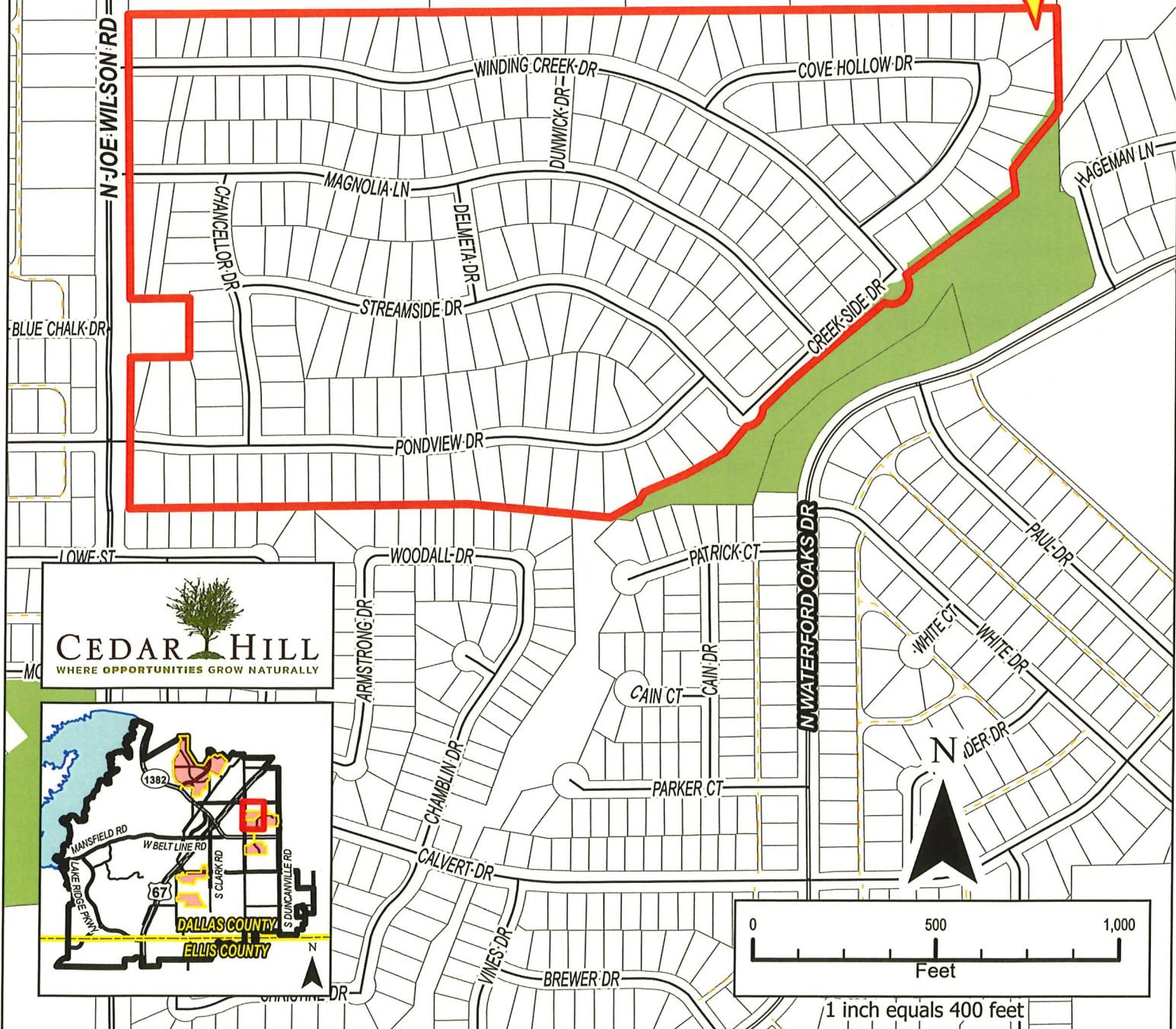
PROPOSED BUDGET FY 2025-2026

Board of Directors

Jennifer Hutchinson, President
Aron Biskey, Vice President
Eno Aderibigbe, Treasurer
James Briggs
Myrna Mann

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT PID NO. 3 - WINDING HOLLOW

**Winding Hollow PID
66.14 Acres
235 Residential Parcels**



Winding Hollow Public Improvement District No. 3
(Revenues, Expenditures and Change in Fund Balance)
Fund 0325



	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 78,725	\$ 105,000	\$ 116,577	\$ 116,577	\$ 111,625		
REVENUES							
Property Assessments	\$ 71,374	\$ 72,744	\$ 72,300	\$ 78,378	\$ 77,500	\$ 5,200	7.2%
City Contribution	0	0	0	0	0	0	0.0%
Miscellaneous	5,814	5,615	3,000	1,200	1,500	(1,500)	-50.0%
TOTAL OPERATING REVENUES	\$ 77,189	\$ 78,359	\$ 75,300	\$ 79,578	\$ 79,000	\$ 3,700	4.9%
EXPENDITURES							
Supplies	\$ 915	\$ 9,028	\$ 855	\$ 925	\$ 30,400	\$ 29,545	3455.6%
Maintenance	13,915	16,203	23,300	22,800	23,500	200	0.9%
Services	8,444	14,605	34,357	44,730	48,665	14,308	41.6%
Utilities	2,929	2,663	3,230	3,275	3,150	(80)	-2.5%
PID Wall Obligation	0	0	0	7,500	7,500	7,500	0.0%
Miscellaneous	1,031	603	800	300	500	(300)	-37.5%
PID Enhancements	0	0	17,500	5,000	0	(17,500)	-100.0%
TOTAL OPERATING EXPENDITURES	\$ 27,234	\$ 43,102	\$ 80,042	\$ 84,530	\$ 113,715	\$ 33,673	42.1%
NET CHANGE	\$ 49,955	\$ 35,257	\$ (4,742)	\$ (4,952)	\$ (34,715)	xxx	xxx
ENDING FUND BALANCE *	\$ 105,000	\$ 116,577	\$ 111,835	\$ 111,625	\$ 76,910		

EXHIBIT A

**FIVE YEAR FUNDING REQUIREMENTS PLAN
CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 3
YEARS 2025-2030**

EXPENSES		FOR INFO ONLY
YEAR ONE (2025-2026)		
a.	City of Cedar Hill Administration Costs	6,345
b.	Maintenance/Landscaping	23,500
c.	General Administration and Operation Fund	83,870
d.	Capital Improvements	-
e.	Other Costs	-
	TOTAL	113,715
YEAR TWO (2026-2027)		
a.	City of Cedar Hill Administration Costs	6,345
b.	Maintenance/Landscaping	24,000
c.	General Administration and Operation Fund	84,000
d.	Capital Improvements	-
e.	Other Costs	-
	TOTAL	114,345
YEAR THREE (2027-2028)		
a.	City of Cedar Hill Administration Costs	6,345
b.	Maintenance/Landscaping	24,500
c.	General Administration and Operation Fund	84,500
d.	Capital Improvements	-
e.	Other Costs	-
	TOTAL	115,345
YEAR FOUR (2028-2029)		
a.	City of Cedar Hill Administration Costs	6,345
b.	Maintenance/Landscaping	25,000
c.	General Administration and Operation Fund	85,000
d.	Capital Improvements	-
e.	Other Costs	-
	TOTAL	116,345
YEAR FIVE (2029-2030)		
a.	City of Cedar Hill Administration Costs	6,345
b.	Maintenance/Landscaping	25,500
c.	General Administration and Operation Fund	85,500
d.	Capital Improvements	-
e.	Other Costs	-
	TOTAL	117,345
YEAR ONE (2025-2026)		
Assessments	77,500	
Other Revenue	2,500	
City Contribution	-	
Total Current Income	80,000	
Use of Reserves	-	
Total Sources	80,000	
YEAR TWO (2026-2027)		
Assessments	77,500	
Other Revenue	1,500	
City Contribution	-	
Total Current Income	79,000	
Use of Reserves	-	
Total Sources	79,000	
YEAR THREE (2027-2028)		
Assessments	78,500	
Other Revenue	1,500	
City Contribution	-	
Total Current Income	80,000	
Use of Reserves	-	
Total Sources	80,000	
YEAR FOUR (2028-2029)		
Assessments	79,000	
Other Revenue	1,500	
City Contribution	-	
Total Current Income	80,500	
Use of Reserves	-	
Total Sources	80,500	
YEAR FIVE (2029-2030)		
Assessments	79,000	
Other Revenue	1,500	
City Contribution	-	
Total Current Income	80,500	
Use of Reserves	-	
Total Sources	80,500	

EXHIBIT B

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 3 WINDING HOLLOW 2025-2026 OPERATING BUDGET		BUDGET 2025-2026
Supplies		
282930 5101 Office Supplies	100	
282930 5103 Computer Supplies	-	
282930 5105 Other Supplies	-	
282930 5111 Postage	300	
282930 5113 Minor Apparatus	30,000	
Total Supplies	30,400	
Maintenance		
282930 5201 Maint- Buildings/Facilities	-	
282930 5202 Maint- Park Structures	-	
282930 5206 Maint- Lighting Systems	1,000	
282930 5207 Maint- Irrigation Systems	2,500	
282930 5208 Maint- Landscaping/Fencing	20,000	
282930 5215 Maint- Other	-	
282930 5222 Maint- Other Contractual Services		
Total Maintenance	23,500	
Services		
282930 5301 Legal Services	50	
282930 5324 Contract Obligation Payment	24,500	
282930 5314 Police Patrol Services	3,000	
282930 5332 Insurance - Liability	1,688	
282930 5352 Printing Services	1,400	
282930 5353 Subscription Services	-	
282930 5364 Management Charges		
282930 5366 Holiday Lighting Program	4,000	
282930 5367 Property Tax Collection Fee	682	
282930 5369 City Administration Charge	6,345	
282930 5374 Special Services	7,000	
Total Services	48,665	
Utilities		
282930 5501 Electricity	650	
282930 5507 Water/Wastewater	2,500	
Total Utilities	3,150	
Leases/Rentals		
282930 5801 Building Rental	-	
282930 5805 Other Rental/Lease	7,500	
Total Leases/Rentals	7,500	
Miscellaneous		
282930 5616 Uniform	300	
282930 5614 Meetings & Luncheons	200	
282930 5623 Miscellaneous	-	
Total Miscellaneous	500	
PID Enhancements/Capital		
282930 7108 Capital Equipment	-	
282930 7311 CIP-Land & Improvements PID Enhancements		
Total Capital	-	
Total Expenditures	\$ 113,715	

City of Cedar Hill Administration Costs	6,345.00
Maintenance/Landscaping	23,500.00
General Administration and Operation Fund	83,870.46
Capital Improvements	-
Other Costs	
Totals	113,715.46

**CURRENT YEAR YEAR-END ESTIMATE &
FUND BALANCE REVIEW**

(this document is for planning purposes only and will not be used in the published budget documents)

Bold Numbers = formulas that auto calculate

Estimated FY25 YE Expenses - Per the PID

Supplies	
282930 5101 Office Supplies	55.00
282930 5105 Other Supplies	600.00
282930 5103 Computer Supplies	
282930 5111 Postage	270.00
282930 5113 Minor Apparatus	
Total Supplies	925.00
Maintenance	
282930 5201 Maint- Buildings/Facilities	-
282930 5202 Maint- Park Structures	-
282930 5206 Maint- Lighting Systems	300.00
282930 5207 Maint- Irrigation Systems	2,500.00
282930 5208 Maint- Landscaping/Fencing	20,000.00
282930 5215 Maint- Other	-
282930 5222 Maint- Other Contractual Services	-
Total Maintenance	22,800.00
Services	
282930 5301 Legal Services	50.00
282930 5314 Police Patrol Services	-
282930 5324 Contract Obligation Payment	24,500.00
282930 5332 Insurance - Liability	1,578.00
282930 5352 Printing Services	1,400.00
282930 5353 Subscription Services	-
282930 5364 Management Charges	-
282930 5366 Holiday Lighting Program	3,320.00
282930 5367 Property Tax Collection Fee	682.00
282930 5369 City Administration Charge	3,000.00
282930 5374 Special Services	10,200.00
Total Services	44,730.00
Utilities	
282930 5501 Electricity	650.00
282930 5507 Water/Wastewater	2,625.00
Total Utilities	3,275.00
Leases/Rentals	
282930 5801 Building Rental	
282930 5805 other Rental lease	7,500.00
Total Leases/Rentals	7,500.00
Miscellaneous	
282930 5616 Uniform	200.00
282930 5614 Meetings & Luncheons	100.00
282930 5623 Miscellaneous	-
Total Miscellaneous	300.00
PID Enhancements/Capital	
282930 7108 Capital Equipment	
282930 7311 CIP-Land & Improvements PID Enhancements	5,000.00
Total Capital	5,000.00
Total Expenditures	84,530.00

Fund Balance Review

Current Fiscal Year 2024-2025

Actual Beginning 10/1/2024

105,000

Estimated Revenues in FY24/25

Estimated Expenses in FY24/25

78,864

84,530

Estimated Ending FB 9/30/25

99,334

Fund Balance Review (Year One)

Fiscal Year 2025-2026

Estimated Beginning FB 10/1/2025

99,334

Estimated Revenues & Other Sources in FY25/26

79,000

Estimated Expenses in FY25/26

113,715

Estimated Ending FB 10/1/26

64,619

**Please list details of PID projects by expense account with total cost for projects in the Current Fiscal Year.

**Please list details of future PID projects by expense account with total cost for projects in the Next Fiscal Year.

FY2025			FY2026		
Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount	Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount
51135374 Minor Apps/ Special Services (Non-Capital)	EXAMPLE ONLY: (Each item is under \$5k to qualify)		51135374 Minor Apps/ Special Services (Non-Capital)	EXAMPLE ONLY: (Each item is under \$5k to qualify)	50,000
5113 Minor Apps (Non-Capital)	Paint Address Numbers on Curb in neighborhood.	5,000	5113 Minor Apps (Non-Capital)	Looking at getting quotes on replacing mailboxes in neighborhood.	30,000
5374 Special Services (Non-Capital)			5113 Minor Apps (Non-Capital)	Look into buying and installing Radar signs in neighborhood if allowed.	10,000
Total Minor Apps FY25:		5,000	Total Minor Apps FY26:		40,000

FY2025			FY2026		
Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount	Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount
7108 Capital Equipment	EXAMPLE ONLY: Park benches, table, lighting and signs. (Each item has to be over \$5k to qualify)	50,000	7108 Capital Equipment	EXAMPLE ONLY: Park benches, table, lighting and signs. (Each item has to be over \$5k to qualify)	50,000
7108 Capital Equipment		-	7108 Capital Equipment		-
Total Capital Equipment FY25:		-	Total Capital Equipment FY26:		-

FY2025			FY2026		
Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount	Account	Description [List detailed description & details of FY25 PID projects & estimated total, even if not completed.]	Amount
7311 CIP-Land & Improvements	EXAMPLE ONLY: New wall, monument, irrigation system, fences, all new landscaping/grass. (Each item has to be over \$5k to qualify)	15,000	7311 CIP-Land & Improvements	EXAMPLE ONLY: New wall, monument, irrigation system, fences, all new landscaping/grass. (Each item has to be over \$5k to qualify)	15,000
7311 CIP-Land & Improvements		-	7311 CIP-Land & Improvements		-
7311 CIP-Land & Improvements		-	7311 CIP-Land & Improvements		-
Total Land & Improvements FY25:		-	Total Land & Improvements FY26:		-