

ORDINANCE NO. 2025-857

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. 4; 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. R17-493 duly passed on August 29, 2017, after a duly noticed public hearing, this City Council established Cedar Hill Public Improvement District No. 4, commonly referred to as the *Windsor Park 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 “8th 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. 4, 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 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. 4 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. 4, 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:



Belinda Berg, City Secretary
Alison Ream

APPROVED AS TO FORM:



Ron G. MacFarlane, Jr., City Attorney

Windsor Park Public Improvement District No. 4

(283)

The Windsor Park Public Improvement District No. 4 was created by Ordinance of the City Council in December 2017. Public Improvement Districts ("PIDs") 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. The Windsor Park Neighborhood was established in 1988 and currently has 520 residential properties.



PROPOSED BUDGET

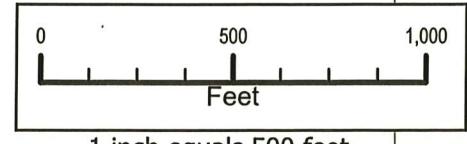
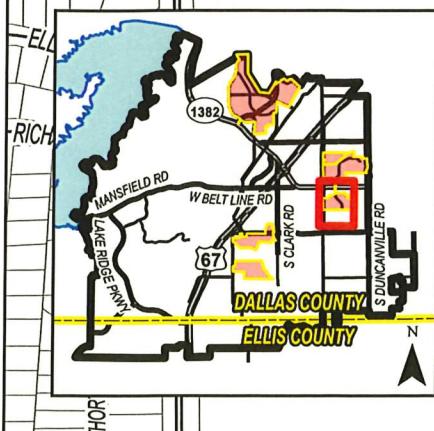
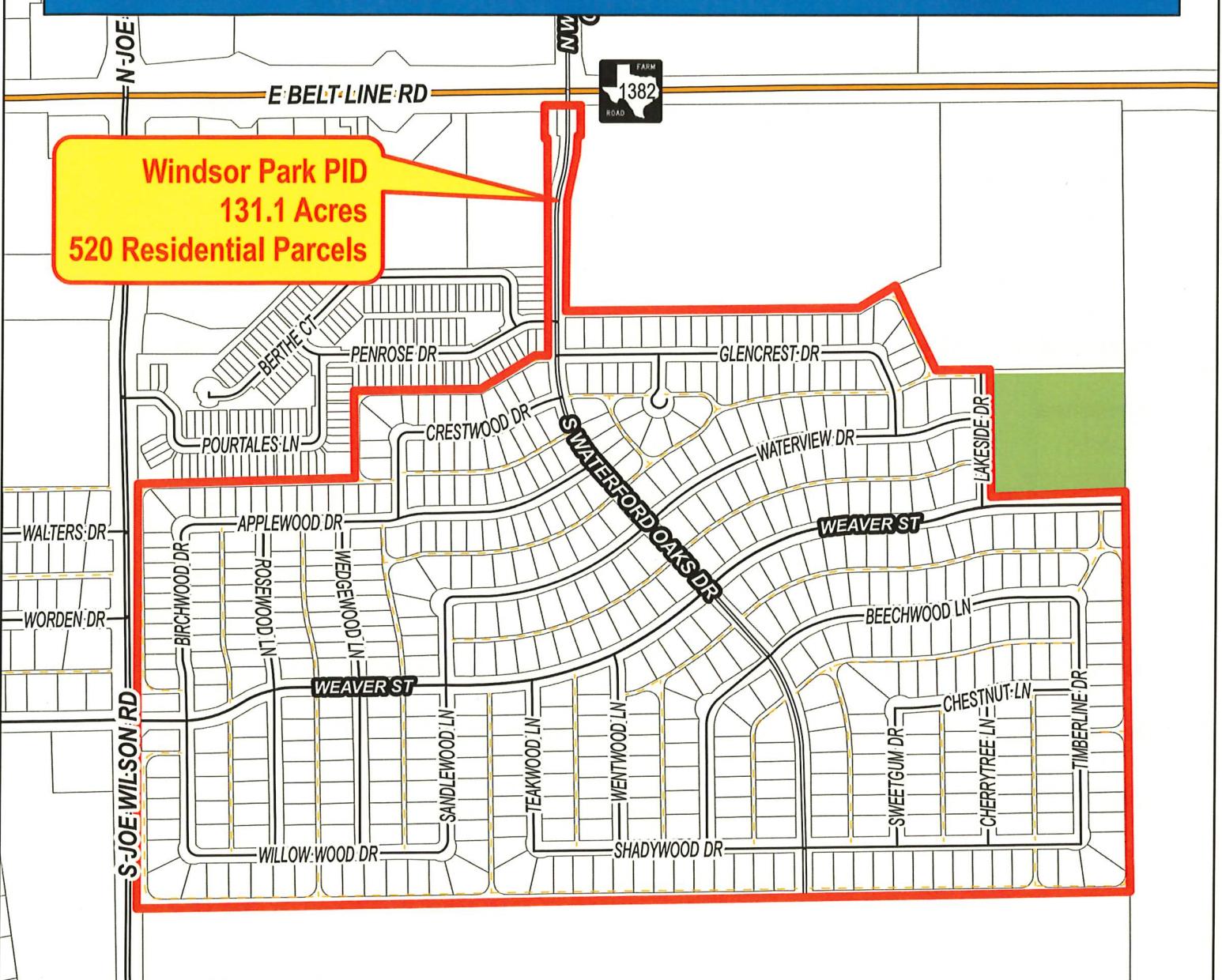
FY 2025-2026

Board of Directors

Denise Ortiz, President
Ermelda Martin, Vice President
David Taylor, Treasurer
Nicole Wilkerson-Willis
Dorothy Gillenwater

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT PID NO. 4 - WINDSOR PARK

Windsor Park PID
131.1 Acres
520 Residential Parcels



1 inch equals 500 feet



Windsor Park Public Improvement District No. 4
(Revenues, Expenditures and Change in Fund Balance)
Fund 283

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 169,587	\$ 210,296	\$ 259,782	\$ 259,782	\$ 218,198		
REVENUES							
Property Assessments	\$ 143,498	\$ 143,039	\$ 143,850	\$ 153,281	\$ 153,850	\$ 10,000	7%
Investment Income	7,956	11,734	5,000	5,000	3,500	(1,500)	-30%
Miscellaneous	19,425	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 170,879	\$ 154,773	\$ 148,850	\$ 158,281	\$ 157,350	\$ 8,500	6%
EXPENDITURES							
Supplies	\$ 8,790	\$ 6,180	\$ 1,700	\$ 1,070	\$ 1,800	\$ 100	6%
Maintenance	51,175	41,208	35,000	46,275	64,000	29,000	83%
Services	47,440	45,087	44,175	45,052	62,535	2,958	7%
Utilities	1,995	1,411	3,000	2,800	3,300	300	10%
Miscellaneous	4,399	2,611	5,650	13,150	12,300	6,650	118%
PID Improvements	-	8,788	157,500	91,518	150,000	(7,500)	-5%
Transfer Out *	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	\$ 113,800	\$ 105,285	\$ 247,025	\$ 199,865	\$ 293,935	\$ 31,508	13%
NET CHANGE	\$ 57,079	\$ 49,488	\$ (98,175)	\$ (41,584)	\$ (136,585)	xxx	xxx
ENDING FUND BALANCE	<u>\$ 210,296</u>	<u>\$ 259,782</u>	<u>\$ 161,607</u>	<u>\$ 218,198</u>	<u>\$ 81,613</u>		

EXHIBIT A

**FIVE YEAR FUNDING REQUIREMENTS PLAN
CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 4
YEARS 2025-2030**

EXPENSES		FOR INFO ONLY
YEAR ONE (2025-2026)		YEAR ONE (2025-2026)
a.	City of Cedar Hill Administration Costs	14,040
b.	Maintenance/Landscaping	64,000
c.	General Administration and Operation Fund	65,895
d.	Capital Improvements	150,000
e.	Other Costs	-
	TOTAL	293,935
YEAR TWO (2026-2027)		YEAR TWO (2026-2027)
a.	City of Cedar Hill Administration Costs	14,040
b.	Maintenance/Landscaping	67,000
c.	General Administration and Operation Fund	54,000
d.	Capital Improvements	250,000
e.	Other Costs	-
	TOTAL	385,040
YEAR THREE (2027-2028)		YEAR THREE (2027-2028)
a.	City of Cedar Hill Administration Costs	14,040
b.	Maintenance/Landscaping	68,500
c.	General Administration and Operation Fund	56,000
d.	Capital Improvements	150,000
e.	Other Costs	-
	TOTAL	288,540
YEAR FOUR (2028-2029)		YEAR FOUR (2028-2029)
a.	City of Cedar Hill Administration Costs	14,040
b.	Maintenance/Landscaping	69,000
c.	General Administration and Operation Fund	58,000
d.	Capital Improvements	150,000
e.	Other Costs	-
	TOTAL	291,040
YEAR FIVE (2029-2030)		YEAR FIVE (2029-2030)
a.	City of Cedar Hill Administration Costs	14,040
b.	Maintenance/Landscaping	69,500
c.	General Administration and Operation Fund	60,000
d.	Capital Improvements	150,000
e.	Other Costs	-
	TOTAL	293,540

EXHIBIT B

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 4 WINDSOR PARK 2025-2026 OPERATING BUDGET		BUDGET 2025-2026
Supplies		
283940 5101 Office Supplies	600	
283940 5103 Computer Supplies	-	
283940 5105 Other Supplies		
283940 5111 Postage	1,200	
283940 5113 Minor Apparatus	-	
Total Supplies	1,800	
Maintenance		
283940 5201 Maint- Buildings/Facilities		
283940 5202 Maint- Park Structures	3,000	
283940 5206 Maint- Lighting Systems	2,000	
283940 5207 Maint- Irrigation Systems	1,000	
283940 5208 Maint- Landscaping/Fencing	58,000	
283940 5215 Maint- Other	-	
283940 5222 Maint- Other Contractual Services	-	
Total Maintenance	64,000	
Services		
283940 5301 Legal Services	300	
283940 5307 Litter Control Services	6,000	
283940 5314 Police Patrol Services	16,800	
283940 5332 Insurance - Liability	1,687	
283940 5352 Printing Services	2,200	
283940 5353 Subscription Services		
283940 5364 Management Charges		
283940 5365 Cleaning Services		
283940 5366 Holiday Lighting Program	15,000	
283940 5367 Property Tax Collection Fee	1,508	
283940 5369 City Administration Charge	14,040	
283940 5374 Special Services	5,000	
Total Services	62,535	
Utilities		
283940 5501 Electricity	300	
283940 5507 Water/Wastewater	3,000	
Total Utilities	3,300	
Leases/Rentals		
283940 5801 Building Rental	2,000	
283940 5805 Other Rental/Lease	7,500	
Total Leases/Rentals	9,500	
Miscellaneous		
283940 5616 Uniform	300	
283940 5614 Meetings & Luncheons	2,000	
283940 5623 Miscellaneous	500	
Total Miscellaneous	2,800	
PID Enhancements/Capital		
283940 7108 Capital Equipment		
283940 7311 CIP-Land & Improvements PID Enhancements	150,000	
Total Capital	150,000	
Total Expenditures	\$ 293,935	

City of Cedar Hill Administration Costs	14,040.00
Maintenance/Landscaping	64,000.00
General Administration and Operation Fund	65,895.39
Capital Improvements	150,000.00
Other Costs	
Totals	293,935.39

**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	
283940 5101 Office Supplies	300.00
283940 5105 Other Supplies	-
283940 5103 Computer Supplies	-
283940 5111 Postage	770.00
283940 5113 Minor Apparatus	-
Total Supplies	1,070.00
 Maintenance	
283940 5201 Maint- Buildings/Facilities	-
283940 5202 Maint- Park Structures	-
283940 5206 Maint- Lighting Systems	500.00
283940 5207 Maint- Irrigation Systems	-
283940 5208 Maint- Landscaping/Fencing	45,775.00
283940 5215 Maint- Other	-
283940 5222 Maint- Other Contractual Services	-
Total Maintenance	46,275.00
 Services	
283940 5301 Legal Services	23.00
283940 5307 Litter Control Services	6,000.00
283940 5314 Police Patrol Services	14,913.00
283940 5332 Insurance - Liability	1,578.00
283940 5352 Printing Services	2,200.00
283940 5353 Subscription Services	-
283940 5364 Management Charges	-
283940 5366 Holiday Lighting Program	10,830.00
283940 5367 Property Tax Collection Fee	1,508.00
283940 5369 City Administration Charge	3,000.00
283940 5374 Special Services	5,000.00
Total Services	45,052.00
 Utilities	
283940 5501 Electricity	300.00
283940 5507 Water/Wastewater	2,500.00
Total Utilities	2,800.00
 Leases/Rentals	
283940 5801 Building Rental	1,950.00
283940 5805 Other Lease/Rental	7,500.00
Total Leases/Rentals	9,450.00
 Miscellaneous	
283940 5616 Uniform	200.00
283940 5614 Meetings & Luncheons	3,000.00
283940 5623 Miscellaneous	500.00
Total Miscellaneous	3,700.00
 PID Enhancements/Capital	
283940 7108 Capital Equipment	91,518.00
283940 7311 CIP-Land & Improvements PID Enhancements	-
Total Capital	91,518.00
 Total Expenditures	199,865.00

Fund Balance Review

Current Fiscal Year 2024-2025

Actual Beginning 10/1/2024

259.78

Estimated Revenues in FY24/25

158,281

Estimated Expenses in FY24/25

199,865

Estimated Ending FB 9/30/25

218,19

Fund Balance Review (Year One)

Fiscal Year 2025-2026

Estimated Beginning FB 10/1/2025

218,198

Estimated Revenues & Other Sources

157,350

Estimated Expenses in FY25/26

293,935

Estimated Ending FB 10/1/26

81,613

**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	Account	Description (list detailed description & details of FY25 PID projects & estimated total, even if not completed.)
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	Install Lights along Waterford Oaks	91,500	7108 Capital Equipment				
7108 Capital Equipment		-	7108 Capital Equipment				
7108 Capital Equipment		-	7108 Capital Equipment				
	Total Capital Equipment FY25:	91,500		Total Capital Equipment FY26:			
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	Account	Description (list detailed description & details of FY25 PID projects & estimated total, even if not completed.)
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	Add retaining wall and flower bed to the entrance at Weaver and Joe Wilson	125,000		
7311 CIP-Land & Improvements		-	7311 CIP-Land & Improvements				
7311 CIP-Land & Improvements		-	7311 CIP-Land & Improvements				
	Total Land & Improvements FY25:	-		Total Land & Improvements FY26:			