

ORDINANCE NO. 2025-855

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. 2; 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. R02-87 duly passed on December 10, 2002, after a duly noticed public hearing, this City Council established Cedar Hill Public Improvement District No. 2, commonly referred to as the *Waterford Oaks 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 “24th 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. 2, 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. 2 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

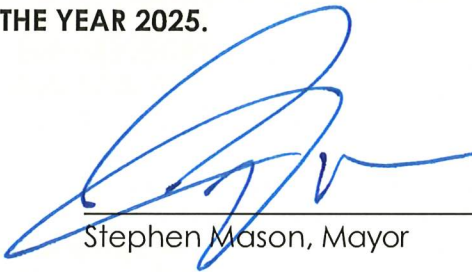
this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

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. 2, 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

Waterford Oaks Public Improvement District No. 2 (281)

In 2002 the residents of Waterford Oaks subdivision petitioned to become the city's second public improvement district, or PID. The Waterford Oaks PID, created December 10, 2002, has a current assessment of \$0.10 per \$100 valuation. There are 795 property parcels. 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 source of funding for the PID is an assessment of \$0.10 per every \$100 of taxable value. The rate is set annually with the City's adoption process.



PROPOSED BUDGET FY 2025-2026

Board of Directors

Leonard E. Howza, President

Roland Fuller, Vice President

Tia Pettis, Treasurer

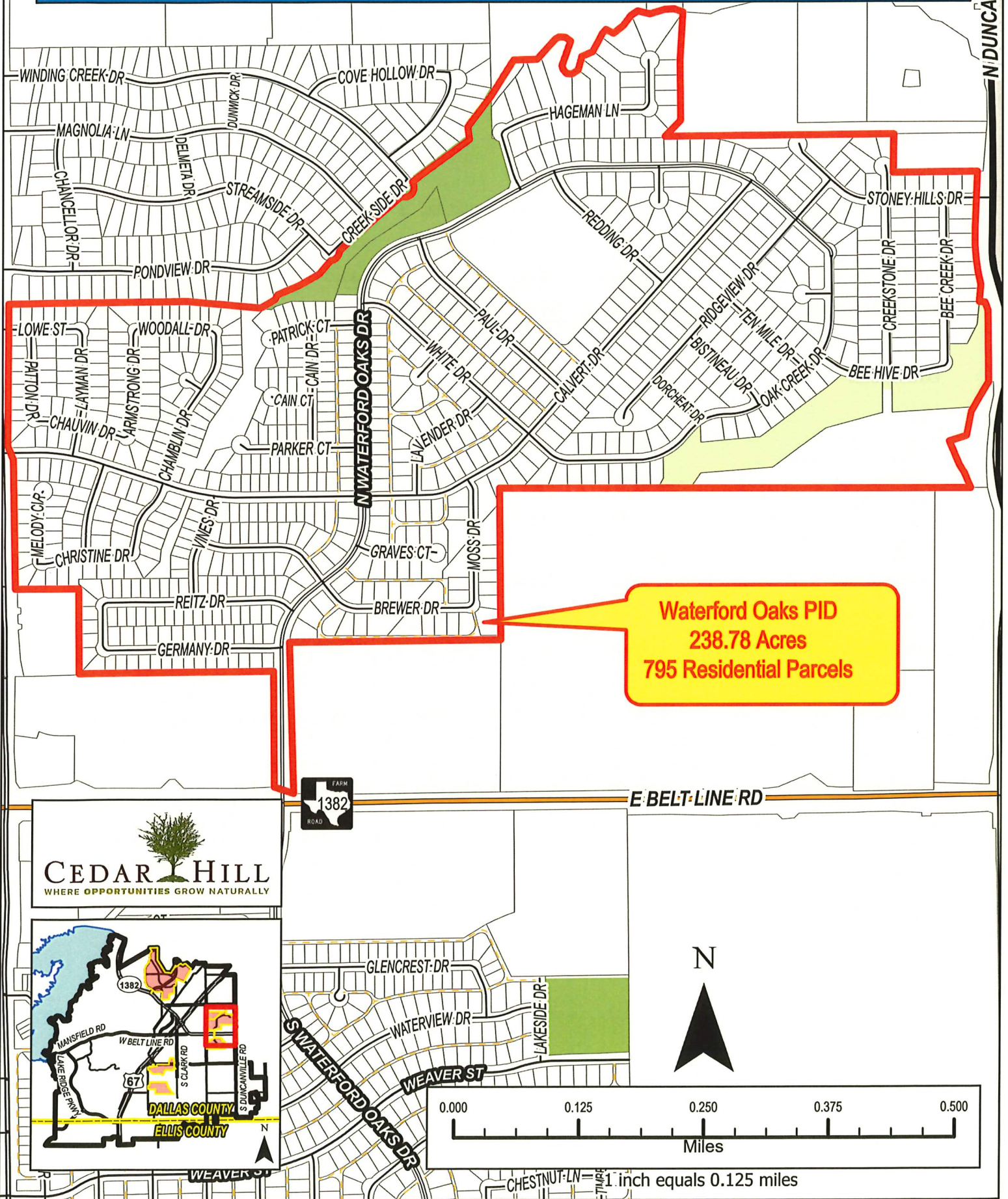
Pam Williams

Jerry Reed

Clodette Turner

Anthony Moore, Sr.

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT PID NO. 2 - WATERFORD OAKS





Waterford Oaks Public Improvement District No. 2
(Revenues, Expenditures and Change in Fund Balance)
Fund 281

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	% Var	% Var
BEGINNING FUND BALANCE	\$ 430,389	\$ 477,438	\$ 554,989	\$ 554,989	\$ 508,234		
REVENUES							
Property Assessments	\$ 236,410	\$ 236,200	\$ 247,000	\$ 263,348	\$ 263,000	\$ 16,000	6%
Interest	17,735	24,028	12,000	12,000	10,000	(2,000)	-17%
Other	3,300	9,643	3,300	3,300	-	(3,300)	-100%
TOTAL OPERATING REVENUES	\$ 257,445	\$ 269,871	\$ 262,300	\$ 278,648	\$ 273,000	\$ 10,700	4%
EXPENDITURES							
Supplies	\$ 1,425	\$ 17,220	\$ 5,800	\$ 4,700	\$ 5,000	\$ (800)	-14%
Maintenance	59,689	59,868	116,000	63,500	72,500	(43,500)	-38%
Services	75,887	74,875	100,003	101,403	137,568	37,565	38%
Utilities	12,393	13,072	14,000	14,400	12,486	(1,514)	-11%
Lease/Rentals	2,053	2,201	2,400	18,400	19,000	16,600	692%
Miscellaneous	4,102	2,826	7,500	8,000	10,000	2,500	33%
Capital	54,110	22,264	101,000	115,000	112,000	11,000	11%
TOTAL OPERATING EXPENDITURES	\$ 209,660	\$ 192,326	\$ 346,703	\$ 325,403	\$ 368,554	\$ 21,851	6%
NET CHANGE	\$ 47,784	\$ 77,545	\$ (84,403)	\$ (46,755)	\$ (95,554)	xxx	xxx
ENDING FUND BALANCE	<u>\$ 477,438</u>	<u>\$ 554,989</u>	<u>\$ 470,586</u>	<u>\$ 508,234</u>	<u>\$ 412,680</u>		

EXHIBIT A

FIVE YEAR FUNDING REQUIREMENTS PLAN CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 2 YEARS 2025-2030

EXPENSES			FOR INFO ONLY	
YEAR ONE (2025-2026)			YEAR ONE (2025-2026)	
a. City of Cedar Hill Administration Costs	21,465		Assessments	263,000
b. Maintenance/Landscaping	72,500		Other Revenue	10,000
c. General Administration and Operation Fund	162,589		City Contribution	3,300
d. Capital Improvements	112,000		Total Current Income	276,300
e. Other Costs	-		Use of Reserves	-
TOTAL	368,554		Total Sources	276,300
YEAR TWO (2026-2027)			YEAR TWO (2026-2027)	
a. City of Cedar Hill Administration Costs	21,465		Assessments	265,000
b. Maintenance/Landscaping	81,375		Other Revenue	8,000
c. General Administration and Operation Fund	170,718		City Contribution	3,300
d. Capital Improvements	75,000		Total Current Income	276,300
e. Other Costs	-		Use of Reserves	-
TOTAL	348,558		Total Sources	276,300
YEAR THREE (2027-2028)			YEAR THREE (2027-2028)	
a. City of Cedar Hill Administration Costs	21,465		Assessments	274,000
b. Maintenance/Landscaping	85,444		Other Revenue	6,000
c. General Administration and Operation Fund	179,254		City Contribution	3,300
d. Capital Improvements	50,000		Total Current Income	283,300
e. Other Costs	-		Use of Reserves	-
TOTAL	336,163		Total Sources	283,300
YEAR FOUR (2028-2029)			YEAR FOUR (2028-2029)	
a. City of Cedar Hill Administration Costs	21,465		Assessments	282,000
b. Maintenance/Landscaping	89,716		Other Revenue	6,000
c. General Administration and Operation Fund	188,217		City Contribution	3,300
d. Capital Improvements	50,000		Total Current Income	291,300
e. Other Costs	-		Use of Reserves	-
TOTAL	349,398		Total Sources	291,300
YEAR FIVE (2029-2030)			YEAR FIVE (2029-2030)	
a. City of Cedar Hill Administration Costs	21,465		Assessments	290,000
b. Maintenance/Landscaping	94,202		Other Revenue	6,000
c. General Administration and Operation Fund	197,628		City Contribution	3,300
d. Capital Improvements	-		Total Current Income	299,300
e. Other Costs	-		Use of Reserves	-
TOTAL	313,295		Total Sources	299,300

EXHIBIT B

CEDAR HILL PUBLIC IMPROVEMENT DISTRICT NO. 2 WATERFORD OAKS PID 2025-2026 OPERATING BUDGET	BUDGET 2025-2026
Supplies	
281920 5101 Office Supplies	1,500
281920 5103 Computer Supplies	500
281920 5105 Other Supplies	500
281920 5111 Postage	1,500
281920 5113 Minor Apparatus	1,000
Total Supplies	5,000
Maintenance	
281920 5201 Maint- Buildings/Facilities	-
281920 5202 Maint- Park Structures	-
281920 5206 Maint- Lighting Systems	7,000
281920 5207 Maint- Irrigation Systems	7,500
281920 5208 Maint- Landscaping/Fencing	52,500
281920 5215 Maint- Other	5,500
281920 5222 Maint- Other Contractual Services	-
Total Maintenance	72,500
Services	
281920 5301 Legal Services	500
281920 5307 Litter Control Services	8,400
281920 5314 Police Patrol Services	21,000
281920 5332 Insurance - Liability	7,000
281920 5352 Printing Services	2,400
281920 5353 Subscription Services	1,500
281920 5364 Management Charges	-
281920 5365 Cleaning Services	-
281920 5366 Holiday Lighting Program	55,000
281920 5367 Property Tax Collection Fee	2,303
281920 5369 City Administration Charge	21,465
281920 5374 Special Services	18,000
Total Services	137,568
Utilities	
281920 5501 Electricity	2,720
281920 5507 Water/Wastewater	9,766
Total Utilities	12,486
Leases/Rentals	
281920 5801 Building Rental	3,000
281920 5805 Other Rental/Lease	16,000
Total Leases/Rentals	19,000
Miscellaneous	
281920 5616 Uniform	5,000
281920 5614 Meetings & Luncheons	3,000
281920 5623 Miscellaneous	2,000
Total Miscellaneous	10,000
PID Enhancements/Capital	
281920 7108 Capital Equipment	12,000
281920 7311 CIP-Land & Improvements	100,000
Total Capital	112,000
Total Expenditures	\$ 368,554

City of Cedar Hill Administration Costs	21,465.00
Maintenance/Landscaping	72,500.00
General Administration and Operation Fund	162,589.00
Capital Improvements	112,000.00
Other Costs	
Totals	368,554.00

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	
281920 5101 Office Supplies	1,000.00
281920 5103 Computer Supplies	500.00
281920 5105 Other Supplies	500.00
281920 5111 Postage	1,200.00
281920 5113 Minor Apparatus	1,500.00
Total Supplies	4,700.00
Maintenance	
281920 5201 Maint- Buildings/Facilities	
281920 5202 Maint- Park Structures	-
281920 5206 Maint- Lighting Systems	7,000.00
281920 5207 Maint- Irrigation Systems	5,000.00
281920 5208 Maint- Landscaping/Fencing	50,000.00
281920 5215 Maint- Other	1,500.00
281920 5222 Maint- Other Contractual Service	-
Total Maintenance	63,500.00
Services	
281920 5301 Legal Services	500.00
281920 5307 Litter Control Services	7,200.00
281920 5314 Police Patrol Services	15,000.00
281920 5332 Insurance - Liability	7,000.00
281920 5352 Printing Services	2,800.00
281920 5353 Subscription Services	1,000.00
281920 5364 Management Charges	
281920 5365 Cleaning Services	
281920 5366 Holiday Lighting Program	45,000.00
281920 5367 Property Tax Collection Fee	2,303.00
281920 5369 City Administration Charge	5,000.00
281920 5374 Special Services	16,000.00
Total Services	101,803.00
Utilities	
281920 5501 Electricity	2,000.00
281920 5507 Water/Wastewater	12,000.00
Total Utilities	14,000.00
Leases/Rentals	
281920 5801 Building Rental	2,400.00
281920 5805 Other Rental/Lease	16,000.00
Total Leases/Rentals	18,400.00
Miscellaneous	
281920 5616 Uniform	4,000.00
281920 5614 Meetings & Luncheons	2,000.00
281920 5623 Miscellaneous	2,000.00
Total Miscellaneous	8,000.00
PID Enhancements/Capital	
281920 7108 Capital Equipment	-
281920 7311 CIP-Land & Improvements	115,000.00
Total Capital	115,000.00
Total Expenditures	325,403.00

Fund Balance Review

Current Fiscal Year 2024-2025

Actual Beginning 10/1/2024	554,989
Estimated Revenues in FY24/25	278,650
Estimated Expenses in FY24/25	325,403
Estimated Ending FB 9/30/25	508,236

Fund Balance Review (Year One)

Fiscal Year 2025-2026

Estimated Beginning FB 10/1/2025	508,236
Estimated Revenues & Other Sources in	271,300
Estimated Expenses in FY25/26	352,089
Estimated Ending FB 10/1/26	427,447

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

FY2025			
Account	Description (list detailed description & details of FY25 PID projects & estimated total, even if not completed.)	Amount	
7108 Capital Equipment	Park benches, table, lighting and signs. (Each item has to be over \$5k to qualify)	50,000	
7108 Capital Equipment	Outdoor Fitness Equipment & Installation (Project complete). Board approved on 06/10/24.	66,975	
7108 Capital Equipment		-	
7108 Capital Equipment		-	
Total Capital Equipment FY25:		44,975	
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	Replacement of split rail fence along Stoney Hills & Duncanville Road (Project Complete). Approved by board on 08/12/24.	47,200	
7311 CIP-Land & Improvements		-	
7311 CIP-Land & Improvements		-	
Total Land & Improvements FY25:		47,200	

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

FY2026			
Account	Description (list detailed description & details of FY26 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	2 Additional Radar Speed Signs- Includes signs and electrical needs	12,000	
7108 Capital Equipment		-	
7108 Capital Equipment		-	
Total Capital Equipment FY26:		12,000	
Account	Description (list detailed description & details of FY26 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	Shade structure covering outdoor Fitness equipment	100,000	
7311 CIP-Land & Improvements		-	
7311 CIP-Land & Improvements		-	
Total Land & Improvements FY26:		100,000	