

2025-2026 Approved Budget

Hidden Valley County Service District

For the Fiscal Period

Beginning July 1, 2025

Ending June 30, 2026



Governing Body

Nancy Wyse, Chair

Pat Malone, Vice Chair

Gabe Shepherd, Commissioner

Citizen Budget Committee Members

Brenda McComb

Scott Lesko

Jason Duval

Hidden Valley County Service District

ADMINISTRATION: Benton County Public Works

DIRECTOR: Gary Stockhoff **FACILITIES MANAGER:** Paul Wallsinger

OFFICE LOCATION: Public Works, 360 SW Avery, Corvallis

TELEPHONE: 541-766-6821

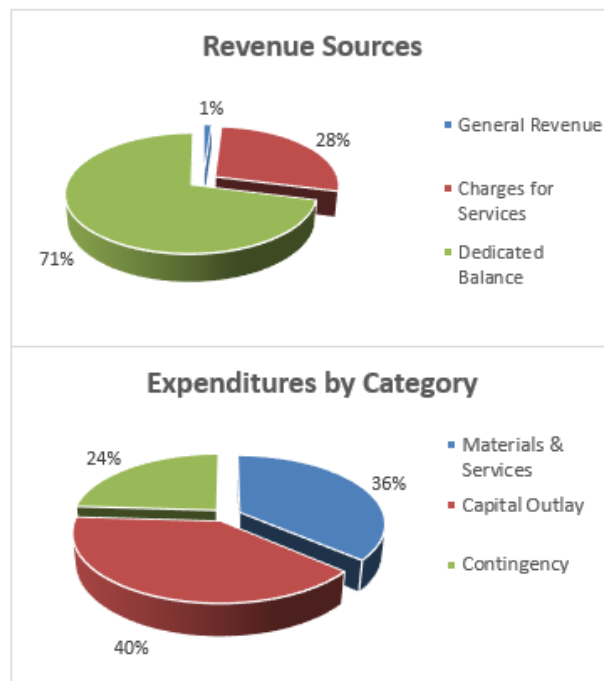
INTERNET ADDRESS: [HTTPS://PW.BENTONCOUNTYOR.GOV/HIDDEN-VALLEY-DOMESTIC-WATER-SUPPLY/](https://pw.bentoncountyor.gov/hidden-valley-domestic-water-supply/)

DISTRICT OVERVIEW:

To provide operation and maintenance of a community water system in the Hidden Valley Subdivision approximately 15 miles west of Corvallis. The water system was designed to serve a subdivision of 14 lots. The district was formed on May 16, 2017 to operate the water system.

The District is a separate municipal entity from the County, but by law the Governing Body is the Benton County Board of Commissioners. Benton County Public Works Department manages daily operations, customer billing, and staff support. County Financial Services provides treasury, financial management services and coordinates the Budget process. The County is reimbursed for these services by district funds.

When the District was originally created, an Advisory Committee was formed to make recommendations on initial rates and facilitate feedback from the public on operations. As the statutorily required Budget Committee was created to review the annual budget proposal and make recommendations on operations and rates to the Governing Board, the need for the Advisory Committee diminished. In some instances, the Budget Committee and Advisory Committee combined as the required Service District Budget Committee, and in other situations the Advisory Committee disbanded.



HIDDEN VALLEY COUNTY SERVICE DISTRICT

Budget Summary – All Cost Centers

Category Title	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget
General Revenues	459	633	500	600	600	-
Charges for Service	11,768	13,021	14,040	14,040	14,040	-
Current Program Income	12,226	13,654	14,540	14,640	14,640	-
Dedicated Beginning Balance	26,894	30,517	31,079	35,922	35,922	-
Beginning Balances	26,894	30,517	31,079	35,922	35,922	-
Total Resources	39,120	44,171	45,619	50,562	50,562	-
Materials & Services	8,603	11,503	13,855	18,371	18,371	-
Capital Outlay	-	-	2,000	20,000	20,000	-
Expenditures	8,603	11,503	15,855	38,371	38,371	-
Other: Contingency	-	-	29,764	12,191	12,191	-
Reserves	-	-	29,764	12,191	12,191	-
Total Budget	8,603	11,503	45,619	50,562	50,562	-
Surplus / (Deficit) of Fund						
Resources to Expenditures	30,517	32,668	-	-	-	-
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
Total	-	-	-	-	-	-

HIDDEN VALLEY COUNTY SERVICE DISTRICT

District Statement

The annual budget covers the fiscal year beginning July 1, 2025 and ending June 30, 2026.

The budget was built with no increase in rates. The last increase was implemented in the 24-25 budget. The District has no personnel. All services and support are provided by County operating departments. A rate increase is anticipated in the 26/27 budget cycle.

At the time of creation District voters also approved a maximum property tax levy of \$2.50 per \$1,000 of assessed value. The tax rate was intended to supplement charges for service income to fund major repair or replacement costs. No tax will be levied this year. The need for future tax levies will be discussed with the advisory committee.

Prior to formation the District existed for many years as a community water system managed by the County. The lot on which the well and water storage sat was acquired through a property tax foreclosure. Due to this history the District started with no cash resources. The older infrastructure will require repairs and upgrades in the future.

The water system improvements facilitated through ARPA funds were completed in late 2024. The primary work associated with this project was the rehabilitation of the existing water reservoir, and control system upgrades.

Of note, the funds shown in the Capital component of the budget have been shifted to the Operations component of the budget. This was done to address cost allocation charges, and to streamline the overall budget process.

HIDDEN VALLEY COUNTY SERVICE DISTRICT

Water System Operations

Category Title	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget
General Revenues	459	633	500	600	600	-
Charges for Services	7,404	10,789	11,856	14,040	14,040	-
Dedicated Beginning Balance	6,988	7,210	7,731	35,922	35,922	-
Total Resources	14,851	18,631	20,087	50,562	50,562	-
Materials and Services	7,641	9,360	11,712	18,371	18,371	-
Capital Outlay				20,000	20,000	
Other: Contingency	-	-	8,375	12,191	12,191	-
Total Expenditures	7,641	9,360	20,087	50,562	50,562	-
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
Total	-	-	-	-	-	-

Mission & Purpose:

To operate a successful and efficient system within the requirements of the Oregon Water Resources Division, the Subdivision Water Management Plan, and operating ordinances. This budget supports the daily operating costs of the district including payments to Benton County for operations and administrative support services.

HIDDEN VALLEY COUNTY SERVICE DISTRICT

Water System Construction

Category Title	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget
Charges for Services	4,364	2,232	2,184			-
Dedicated Beginning Balance	19,906	23,307	23,348			-
Total Resources	24,270	25,540	25,532	-	-	-
Materials and Services	962	2,143	2,143			-
Capital Outlay	-	-	2,000			
Other: Contingency	-	-	21,389			-
Total Expenditures	962	2,143	25,532	-	-	-
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
Total	-	-	-	-	-	-

Mission & Purpose:

These funds have been shifted to the Operations portion of the budget.

**BEFORE THE GOVERNING BODY OF THE
HIDDEN VALLEY WATER SUPPLY COUNTY SERVICE DISTRICT
OF THE STATE OF OREGON IN THE COUNTY OF BENTON**

In the Matter of Adopting a Budget, and)	
Making Appropriations for the Fiscal)	RESOLUTION R2025-011
Year Beginning July 1, 2025 and Ending)	
June 30, 2026.)	

BE IT RESOLVED that the Hidden Valley Water Supply County Service District Governing Body hereby adopts the budget approved by the Budget Committee of Hidden Valley Water Supply County Service District on May 7, 2025.

BE IT RESOLVED that the amounts for the Fiscal Year beginning July 1, 2025 and for the purposes shown below are hereby appropriated as follows:

SERVICE DISTRICT OPERATIONS FUND (540)

Materials & Services	\$ 18,371
Capital Outlay	20,000
Contingency	<u>12,191</u>

TOTAL APPROPRIATIONS	\$ 50,562
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ADOPTED by the Hidden Valley Water Supply County Service District Governing Body this 10th day of June 2025.

SIGNED this 10th day of June 2025

Nancy Wyse, Chair

Pat Malone, Vice Chair

Gabe Shepherd, Commissioner