

2026-2027 Approved Budget

Hidden Valley County Service District

For the Fiscal Period

Beginning July 1, 2026

Ending June 30, 2027



Benton
County
OREGON

Governing Body

Patrick Malone, Chair

Gabe Shepherd, Vice Chair

Nancy Wyse, Commissioner

Citizen Budget Committee Members

Joe Torgerson

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

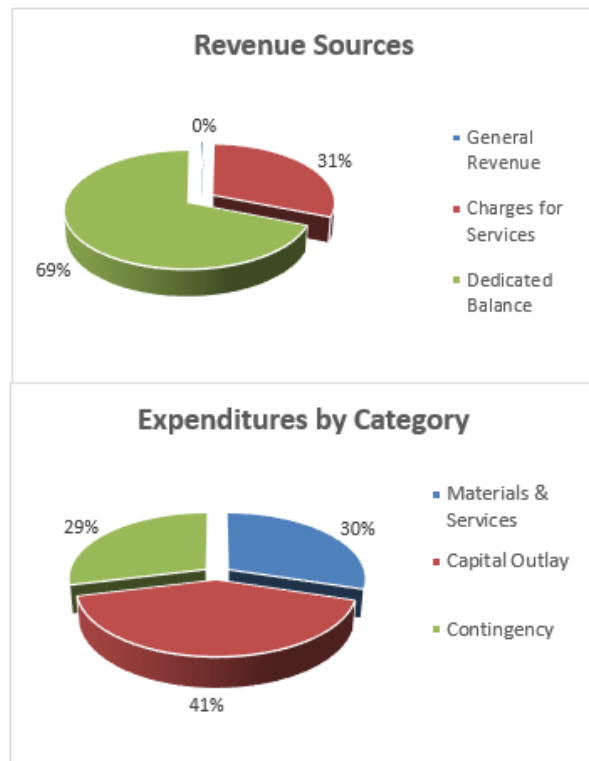
INTERNET ADDRESS: [HTTPS://PW.BENTONCOUNTYOR.GOV/HIDDEN-VALLEY-DOMESTIC-WATER-SUPPLY/](https://pw.bentoncountyor.gov/hidden-valley-domestic-water-supply/)

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 | 2023-24 Actual | 2024-25 Actual | 2025-26 Adopted | 2026-27 Proposed Budget | 2026-27 Approved Budget | 2026-27 Adopted Budget |
|--|-------------------|-------------------|--------------------|----------------------------|----------------------------|---------------------------|
| General Revenues | 633 | 768 | 600 | 200 | 200 | - |
| Charges for Service | 13,021 | 14,506 | 14,040 | 14,820 | 14,820 | - |
| Current Program Income | 13,654 | 15,274 | 14,640 | 15,020 | 15,020 | - |
| Dedicated Beginning Balance | 30,517 | 32,667 | 35,922 | 33,291 | 33,291 | - |
| Beginning Balances | 30,517 | 32,667 | 35,922 | 33,291 | 33,291 | - |
| Total Resources | 44,171 | 47,941 | 50,562 | 48,311 | 48,311 | - |
| Materials & Services | 11,503 | 13,854 | 18,371 | 14,387 | 14,387 | - |
| Capital Outlay | - | 2,000 | 20,000 | 20,000 | 20,000 | - |
| Expenditures | 11,503 | 15,854 | 38,371 | 34,387 | 34,387 | - |
| Other: Contingency | - | 29,764 | 12,191 | 13,924 | 13,924 | - |
| Reserves | - | 29,764 | 12,191 | 13,924 | 13,924 | - |
| Total Budget | 11,503 | 45,618 | 50,562 | 48,311 | 48,311 | - |
| Surplus / (Deficit) of Fund Resources to Expenditures | 32,668 | 2,323 | - | - | - | - |
| Full-Time-Equivalent (FTE) | | | | | | |
| Regular | - | - | - | - | - | - |
| Temporary | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

HIDDEN VALLEY COUNTY SERVICE DISTRICT
District Statement

The annual budget covers the fiscal year beginning July 1, 2026 and ending June 30, 2027.

The budget was built with a \$5 per month per connection increase for a total of \$95 per month (\$79 for operations and \$16 for capital). 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.

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 budget 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.

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.

HIDDEN VALLEY COUNTY SERVICE DISTRICT
Water System Operations

| Category Title | 2023-24 Actual | 2024-25 Actual | 2025-26 Adopted | 2026-27 Proposed Budget | 2026-27 Approved Budget | 2026-27 Adopted Budget |
|-----------------------------|-------------------|-------------------|--------------------|----------------------------|----------------------------|---------------------------|
| General Revenues | 633 | 768 | 600 | 200 | 200 | - |
| Charges for Services | 10,789 | 12,063 | 14,040 | 14,820 | 14,820 | - |
| Dedicated Beginning Balance | 7,210 | 9,271 | 35,922 | 33,291 | 33,291 | - |
| Total Resources | 18,631 | 22,102 | 50,562 | 48,311 | 48,311 | - |
| Materials and Services | 9,360 | 11,711 | 18,371 | 14,387 | 14,387 | - |
| Capital Outlay | | | 20,000 | 20,000 | 20,000 | |
| Other: Contingency | - | 8,375 | 12,191 | 13,924 | 13,924 | - |
| Total Expenditures | 9,360 | 20,086 | 50,562 | 48,311 | 48,311 | - |
| 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 | 2023-24 Actual | 2024-25 Actual | 2025-26 Adopted | 2026-27 Proposed Budget | 2026-27 Approved Budget | 2026-27 Adopted Budget |
|-----------------------------|-------------------|-------------------|--------------------|----------------------------|----------------------------|---------------------------|
| Charges for Services | 2,232 | 2,443 | | | | - |
| Dedicated Beginning Balance | 23,307 | 23,396 | | | | - |
| Total Resources | 25,540 | 25,839 | - | - | - | - |
| Materials and Services | 2,143 | 2,143 | | | | - |
| Capital Outlay | - | 2,000 | | | | - |
| Other: Contingency | - | 21,389 | | | | - |
| Total Expenditures | 2,143 | 25,532 | - | - | - | - |
| Regular | - | - | - | - | - | - |
| Temporary | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

Mission & Purpose:

These funds were incorporated into the Operations portion of the budget in 2025-26.

**BEFORE THE GOVERNING BODY OF THE
HIDDEN VALLEY COUNTY SERVICE
DISTRICT
OF THE STATE OF OREGON, FOR THE COUNTY OF BENTON**

**In the Matter of Adopting a Budget and)
Making Appropriations for the Fiscal) RESOLUTION NO. R2026-009
Year Beginning July 1, 2026 and)
Ending June 30, 2027)**

THE ABOVE ENTITLED MATTER COMING NOW FOR THE CONSIDERATION OF THE GOVERNING BODY.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Hidden Valley County Service District Governing Body adopts the Fiscal Year 2026-27 budget approved by the Hidden Valley County Service District Budget Committee on April 24, 2026, and

IT IS FURTHER RESOLVED that the amounts for the Fiscal Year beginning July 1, 2026 and for the purposes shown below are hereby appropriated as follows:

HIDDEN VALLEY COUNTY SERVICE DISTRICT FUND (540)

| | |
|------------------------|---------------|
| Materials and Services | \$ 14,387 |
| Capital Outlay | 20,000 |
| Contingency | <u>13,924</u> |
| Total Appropriations | \$48,311 |

Adopted this 19th day of May, 2026.

HIDDEN VALLEY COUNTY SERVICE DISTRICT
GOVERNING BOARD

Pat Malone, Chair

Gabe Shepherd, Vice Chair

Approved as to Form:

Jane E. Vetto
County Counsel

Nancy Wyse, Commissioner