

2019-2020 Adopted Budget

Hidden Valley County Service District

For the Fiscal Period
Beginning July 1, 2019
Ending June 30, 2020

Governing Body

Annabelle Jaramillo, 2019 BOC Chair
Xanthippe Augerot, Commissioner
Pat Malone, Commissioner



Citizen Budget Committee Members

Brenda McComb

Robert J. Sonn

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

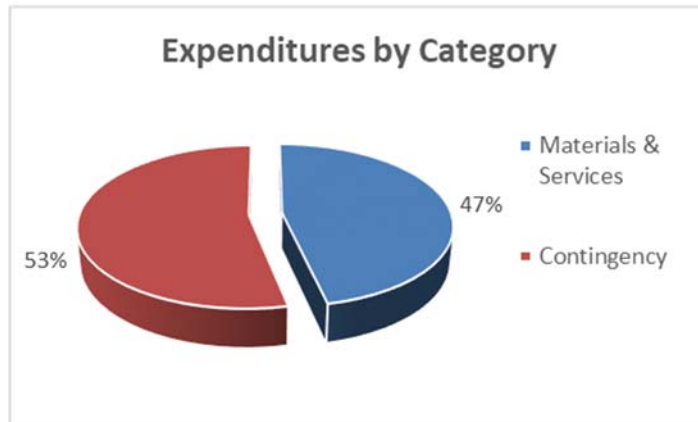
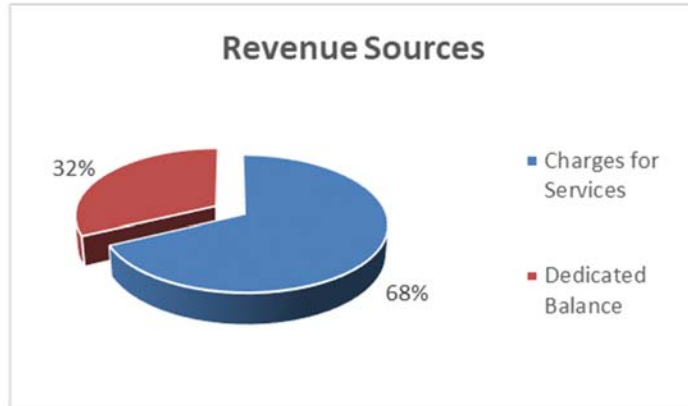
INTERNET ADDRESS: [HTTPS://WWW.CO.BENTON.OR.US/PUBLICWORKS/PAGE/HIDDEN-VALLEY-SERVICE-DISTRICT](https://www.co.benton.or.us/publicworks/page/hidden-valley-service-district)

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 13 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. Daily operations of the district are delegated to the Facilities & Utilities Division of the County Public Works Department. County Financial Services coordinates the budget process and provides treasury management and other financial services. Public Works manages the billing and daily accounting processes. The county is reimbursed from district funds for administrative expenses.

An advisory committee has been established to review district operations and make recommendations to the governing body on issues, rates and taxes.



HIDDEN VALLEY COUNTY SERVICE DISTRICT

Budget Summary – All Cost Centers

Category Title	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
General Revenues	-	5	-	-	-	-
Charges for Service	-	10,982	13,588	13,588	12,480	12,480
Current Program Income	-	10,988	13,588	13,588	12,480	12,480
Dedicated Beginning Balance	-	-	-	-	5,900	5,900
Beginning Balances	-	-	-	-	5,900	5,900
Total Resources	-	10,988	13,588	13,588	18,380	18,380
Personnel Services	-	-	-	-	-	-
Materials & Services	-	9,153	7,540	7,540	8,559	8,559
Expenditures	-	9,153	7,540	7,540	8,559	8,559
Other: Contingency	-	-	6,048	6,048	9,821	9,821
Reserves	-	-	6,048	6,048	9,821	9,821
Total Budget	-	9,153	13,588	13,588	18,380	18,380
Surplus / (Deficit) of Fund Resources to Expenditures	-	1,835	-	-	-	-
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
Total	-	-	-	-	-	-

HIDDEN VALLEY COUNTY SERVICE DISTRICT

District Statement

The annual budget covers the fiscal year beginning July 1, 2019 and ending June 30, 2020.

The budget was built with no rate increase. 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 advisory committee.

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

The County Financial Services department has done a review and revision of the County's financial policies. In the past County Utilities Service Districts had the Central County Overhead Charges limited to 8% of budgeted expenditures for the operating cost centers and 4% of budgeted expenditures for reserve cost centers. The new policy removes these caps and the Districts will be responsible for paying their full allocation of Central County Overhead charges. This policy was fully implemented this year and has added an additional annual cost of \$959. This increase has been incorporated into the budget and will reduce the district's ability to build reserves.

HIDDEN VALLEY COUNTY SERVICE DISTRICT

Water System Operations

Category Title	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
General Revenues	-	5	-	-	-	-
Charges for Services	-	7,666	11,088	10,296	10,296	10,296
Dedicated Beginning Balance	-	-	(2,500)	-	-	-
Total Resources	-	7,671	8,588	10,296	10,296	10,296
Materials and Services	-	9,153	7,520	8,240	8,240	8,240
Other: Contingency	-	-	1,068	2,056	2,056	2,056
Total Expenditures	-	9,153	8,588	10,296	10,296	10,296
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	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
Charges for Services	-	3,316	2,500	2,184	2,184	2,184
Dedicated Beginning Balance	-	-	2,500	5,900	5,900	5,900
Total Resources	-	3,316	5,000	8,084	8,084	8,084
Materials and Services	-	-	20	319	319	319
Other: Contingency	-	-	4,980	7,765	7,765	7,765
Total Expenditures	-	-	5,000	8,084	8,084	8,084
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
Total	-	-	-	-	-	-

Mission & Purpose:

To provide for accumulation of revenue dedicated to future system replacement, improvements, and emergency repairs. Fund one-time major maintenance and repairs that are too expensive to fund from the standard operating budget.