

*County of Lassen*  
**ADMINISTRATIVE SERVICES**

---

**September 23<sup>th</sup>, 2025**

**Lassen County Board of Supervisors**

**Subject:** 10:10 a.m.: BIEBER LIGHTING DISTRICT - FISCAL YEAR 2025-2026 BUDGET HEARING AND BUDGET ADOPTION (**Recess as the Board of Supervisors and convene as the Bieber Lighting District**).

**Fiscal Impact:** No fiscal Impact.

**Action Requested:** Open public hearing on the 2025-2026 Bieber Lighting District Budget and either continue the public hearing or take actions as follows:

Adopt Resolution Establishing Appropriations Limit in the amount of \$28,596 for Fiscal Year 2025-2026 Pursuant to California Constitution Article XIII-B and Government Code Sec. 7910; Approving the 2025-2026 Bieber Lighting District Budget in the amount of \$4,575.

**Discussion:**

The budget for the District has been prepared and is attached for review. The public notice requirements have been met and the budget has been made available to taxpayers requesting a copy.

**Adjourn as the Bieber Lighting District and Convene as the Board of Supervisors.**

RESOLUTION NO. \_\_\_\_\_

ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026 PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII-B AND GOVERNMENT CODE SECTION 7910; APPROVING THE 2025-2026 BIEBER LIGHTING DISTRICT BUDGET.

WHEREAS, the People of the State of California adopted Proposition 4 at a statewide election held November 4, 1979 which added Article XIII-B to the California Constitution; and

WHEREAS, said Article XIII-B limits the appropriation of each local government entity to proceeds of taxes to the appropriation limit of the prior year, adjusted for changes in cost of living and population within the jurisdiction of such entity, except as otherwise approved by the electors of such entity; and

WHEREAS, the appropriations limit for fiscal year 2025-2026 is the total of the appropriations subject to limitation of each entity for that fiscal year; and

WHEREAS, it is necessary to establish by resolution the appropriations limit for the BIEBER LIGHTING DISTRICT for each fiscal year subsequent to fiscal year 1978-79; and

WHEREAS, documentation of the information used in the determination of the appropriations limit established herein for said 2025-2026 fiscal year has been available to the public for more that 10 days prior to the date hereof as required by law; and

NOW THEREFORE BE IT RESOLVED, by the Board of Supervisors of Lassen County that the appropriations limit for the BIEBER LIGHTING DISTRICT is determined to be the sum of \$28,596.

BE IT FURTHER RESOLVED that the Final Budget of the BIEBER LIGHTING DISTRICT for the fiscal year 2025-2026 be and is hereby adopted in the amount of \$4,575.

The foregoing resolution was adopted at a regular meeting of the Board of Supervisors of Lassen County, California, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Chairman of the Board of Supervisors  
County of Lassen, State of California

RESOLUTION NO.

ATTEST:  
JULIE BUSTAMANTE  
Clerk of the Board

BY \_\_\_\_\_  
Deputy Clerk of the Board

I, \_\_\_\_\_, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution was adopted by the said Board of Supervisors at a regular meeting thereof held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Deputy Clerk of the County of Lassen Board of Supervisors

Lassen County Auditor's Office Special District Under the Control of the Board of Supervisors Fiscal Year 2025/26 Budget			
Fund: Special District Name: Budget Unit Name: Budget Unit Number:	200 Bieber Lighting Bieber Lighting 2000		
Account Name	2023/24 BUDGET	2024/25 FINAL BUDGET	2025/26 Proposed Budget
Total FTE Employees			
Salaries & Benefits	\$ -	\$ -	\$ -
Services & Supplies	\$ 3,240	\$ 4,075	\$ 4,575
Other Charges	\$ -	\$ -	\$ -
Fixed Assets			
Appropriation for Contingencies			\$ -
TOTAL EXPENDITURES	\$ 3,240	\$ 4,075	\$ 4,575
Revenues Available	\$ 4,308	\$ 4,670	\$ 4,880
Fund Balance (if applicable)			\$ 35,287
TOTAL RESOURCES AVAILABLE	\$ 4,308	\$ 4,670	\$ 40,167
NET FUND BALANCE	\$ 1,068	\$ 595	\$ 35,592

**Note:**

Bieber Lighting District is a special district under the control of the BOS.

The auditor's office pays one bill per month for the district to PG&E for for electricity to 23 streetlights in Bieber.

Revenue is received from property taxes.

EXPENDITURES		FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	FY 2024/25 FINAL BUDGET	FY 2025/26 PROPOSED BUDGET
Special District Name:	Bieber Lighting				
Fund #:	200				
Budget Unit #:	2000				
ACCOUNT					
3000100	Salaries & Wages				
	<b>Total Salaries &amp; Benefits</b>				
3002800	Special Dept Expense	0	0	75	75
3003000	Utilities	3,307	3,240	4,000	4,500
3004500	Interst on Notes and Warrants				
3006100	Building Improvements				
3010000	Appropriation for Contingencie				
Total Expenditures		3,307	3,240	4,075	4,575

**REVENUES**

Special District Name: Bieber Lighting  
Fund #: 200  
Budget Unit #: 2000

Account	Account Name	FY 2022/23 ACTUAL	FY 2023/24 ACTUAL	FY 2024/25 FINAL BUDGET	FY 2025/26 PROPOSED BUDGET
2000100	Secured Property Tax	3,118	3,347	3,450	3,600
2000200	Unsecured Property Tax	145	137	140	170
2000400	Prior Unsecured Property Tax	1	0	2	0
2000600	Supplemental Property Tax	41	10	25	50
2000901	Other Taxes - Timber Tax	9	5	12	20
2003000	Interest	609	774	1,000	1,000
2006000	State - Homeowners Tax Relief	40	35	41	40
2006200	State-other				
<b>TOTAL</b>		<b>\$3,963</b>	<b>\$4,308</b>	<b>\$4,670</b>	<b>\$4,880</b>

## YEAR-TO-DATE BUDGET REPORT 2025

FOR 2025 12

ACCOUNTS FOR: 2000	BIEBER LIGHTING	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>2002001 BIEBER LIGHTING</b>								
2002001	200100	PROPERTY TAXES-C	0	-3,450	-3,450	-3,568.82	.00	118.82 103.4%
2002001	200200	PROPERTY TAX-CUR	0	-140	-140	-170.81	.00	30.81 122.0%
2002001	200400	PROPERTY TAXES-P	0	-2	-2	.00	.00	-2.00 .0%*
2002001	200600	SUPPLEMENTAL PRO	0	-25	-25	-51.77	.00	26.77 207.1%
2002001	200901	OTHER TAXES - TI	0	-12	-12	-19.23	.00	7.23 160.3%
2002001	203000	INTEREST	0	-1,000	-1,000	-1,078.44	.00	78.44 107.8%
2002001	206000	STATE-HOMEOWNER	0	-41	-41	-39.64	.00	-1.36 96.7%*
2002001	302800	BLGHT SPECIAL DE	0	75	75	.00	.00	75.00 .0%
2002001	303000	BLGHT UTILITIES	0	4,000	4,000	3,639.55	.00	360.45 91.0%
TOTAL BIEBER LIGHTING		0	-595	-595	-1,289.16	.00	694.16	216.7%
TOTAL BIEBER LIGHTING		0	-595	-595	-1,289.16	.00	694.16	216.7%
TOTAL REVENUES		0	-4,670	-4,670	-4,928.71	.00	258.71	
TOTAL EXPENSES		0	4,075	4,075	3,639.55	.00	435.45	