

## ATTACHMENT B

Budget Journal Entry

Document Number: BJE - 0010905

Document Description: BOS Third District Donation of Discretionary Spending Funds Held in Dept 990

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Created By: Steven Yee

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item:

Agenda Date: 12/9/2025

Approval: BOS 4/5

Has Board Letter: Yes

Related Event:

Title: BOS Third District Donation of Discretionary Spending Funds Held in Dept 990

Budget Action: Increase Appropriations of \$50,000 in General County Programs General Fund for Services and Supplies funded by a \$32,500 release of Committed Emerging Issues fund balance and a \$17,500 release of Committed General County Programs fund balance.

Justification:

This budget revision is necessary to increase appropriations for a \$50,000 donation from the Board of Supervisor's Third District Office to the Collective Cultures Creating Change (C4) non-profit entity for the Combating Youth Violence Project. This funding will allow C4 to continue its innovative, grassroots program aimed at building leadership capacity in Lompoc through the Self-Healing Communities (SHC) model to make positive change impact on community challenges, including: gang-related violence, crime, and growing economic disparities. Funding for this donation is coming from the Board of Supervisor's Third District Office discretionary general fund monies that have been accumulated and are currently held in General County Programs Dept 990 fund balance. In prior fiscal years, these discretionary spending funds were allocated to each Board District Office to direct to projects and programs within the County that are in need of funding and that meet the social needs of the community.

Budget Revision Request Financial Summary

| Fund   | Department                    | Project | Object Level               | Source Amount | Use Amount |
|--|-------------------------------|---------|----------------------------|---------------|------------|
| 0001 - General   | 990 - General County Programs |         | 55 - Services and Supplies | 0.00          | 50,000.00  |
| 0001 - General   | 990 - General County Programs |         | 93 - Changes to Committed  | 50,000.00     | 0.00       |
| Fund: 0001 - General, Department: 990 - General County Programs Total: |                               |         |                            | 50,000.00     | 50,000.00  |

Accounting

| Fund | Dept | GL Acct | LI Acct | Debit Amount | Credit Amount | Prog | OUnit | Proj | Budget Period | Description |
|------|------|---------|---------|--------------|---------------|------|-------|------|---------------|-------------|
|------|------|---------|---------|--------------|---------------|------|-------|------|---------------|-------------|

Budget Journal Entry

|       |     |      |      |           |           |      |      |        |                                   |
|-------|-----|------|------|-----------|-----------|------|------|--------|-----------------------------------|
| 0001  | 990 | 2420 | 9890 | 32,500.00 |           | 7100 | 0230 | 202512 | 990-GCP: D3 Donation to C4 Lompoc |
| 0001  | 990 | 2420 | 9828 | 17,500.00 |           | 7100 | 0230 | 202512 | 990-GCP: D3 Donation to C4 Lompoc |
| 0001  | 990 | 2530 | 7650 |           | 50,000.00 | 7100 | 0230 | 202512 | 990-GCP: D3 Donation to C4 Lompoc |
| Total |     |      |      | 50,000.00 | 50,000.00 |      |      |        |                                   |

Signatures

| Signed By        | Approval Level          | Department/Agency-Fund Group | Signed On              | Valid |
|------------------|-------------------------|------------------------------|------------------------|-------|
| Steven Yee       | CEO Analyst             | All Depts-All Funds          | 11/18/2025 12:47:53 PM | Y     |
| Karla Ramirez    | FACS                    | All Depts-All Funds          | 11/18/2025 1:29:32 PM  | Y     |
| Shawna Jorgensen | Chief Deputy Controller | All Depts-All Funds          | 11/18/2025 2:16:02 PM  | Y     |
| Paul Clementi    | Budget Director         | All Depts-All Funds          | 11/18/2025 3:18:30 PM  | Y     |