

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director, Fiscal Services

DATE: February 12, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-02-12-FS01
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-02-12-FS01 approving the transfer of funds from the reserve for contingencies to various expenditure classifications as indicated in the attached resolution.

OVERVIEW

The 2025-26 Final Budget adopted by the Board of Trustees on September 11, 2025, represented SBCCD's best estimates for income and expenditures for the fiscal year. However, as the year progresses, additional income is sometimes received and must be distributed to appropriate accounts, expenditures change from projected levels, and increased costs may need to be covered. As provided in Title 5, §58307, and in accordance with SBCCD Administrative Procedure 6250, the Board of Trustees shall approve the transfer of funds, upon recommendation of the Chancellor, from the reserve for contingencies to any expenditure classification. Transfers of funds shall be done via the adoption of a resolution by a two-thirds majority vote.

ANALYSIS

The Board is being asked to adopt a resolution approving budget transfers from the reserve for contingencies to the expenditure classifications indicated on the attached resolution.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of this board item will reduce the reserve for contingency accounts by the amounts indicated in the attached resolution.



**RESOLUTION #2026-02-12-FS01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.1.27.2026.p.1|2]

ON MOTION of Member Longville, seconded by Member Houston,
the following resolution is hereby adopted:

WHEREAS, on the 11th day of September, 2025, the San Bernardino Community College District (the District) adopted the 2025-26 Final Budget specifying the maximum amount which may be expended for each classification of expenditure; and

WHEREAS, Title 5, §58307 of the California Code of Regulations and District Administrative Procedure 6250 allows the Board of Trustees to approve transfers from the reserve for contingencies to any expenditure classification; and

WHEREAS, transfers of funds shall be done via the adoption of a resolution by a two-thirds majority vote; and

WHEREAS, the transfers listed on the attached Exhibit A were deemed necessary and prudent by the District;

NOW THEREFORE, BE IT RESOLVED that the governing body of the San Bernardino Community College District hereby adopts this resolution and authorizes, by a two-thirds majority vote, to approve said transfers.

PASSED AND ADOPTED by the Board of Trustees on February 12, 2026, by the following majority vote:

AYES: Betters, Longville, Williams, Houston, Aguilera, Reyes

NOES:

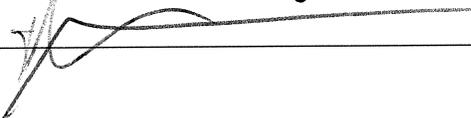
ABSTENTIONS:

ABSENT: Gonzales

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Dr. Diana Z. Rodriguez, Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 12th day of February, 2026.


Secretary of the Board of Trustees

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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
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[v.1.27.2026.p.2]2]

EXHIBIT A

Fund 01 General Fund, Unrestricted						
BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION	
						33,348,082
						2024-25 Initial Fund Balance
						-
						Net Change from Previous Transfers
						33,348,082
						Fund Balance Before Transfer(s)
2/12/2026	1/1/2026	BT 260018	(528)	5000 Other Expenses	To reinstate FY26 budget for FY25 spend authorization charges to current year.	
						(528)
						Total Approved at this Board Meeting
						33,347,554
						Fund Balance After Transfer(s)
Fund 01 General Fund, Restricted						
						20,097,614
						2024-25 Initial Fund Balance
						-
						Net Change from Previous Transfers
						20,097,614
						Fund Balance Before Transfer(s)
2/12/2026	11/1/2025	BT 260001	(108,000)	5000 Other Expenses	To allocate funds for grant related consulting services	
						(108,000)
						Total Approved at this Board Meeting
						19,989,614
						Fund Balance After Transfer(s)