

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: Steve Sutorus, Executive Director, Fiscal Services

DATE: April 9, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-04-09-FS-01
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-04-09-FS-01 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 #2026-04-09-FS-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.3.20.2026.p.1|2]

ON MOTION of Member Langville, seconded by Member Garcia,
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 April 9, 2026, by the following majority vote:

AYES: Garcia (advisory), Gonzales, Williams, Beaters, Langville, Aguilera, Houston

NOES: 0

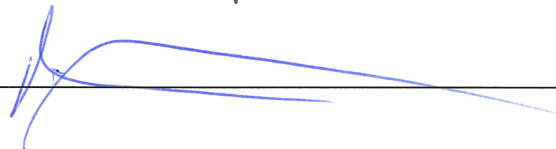
ABSTENTIONS: 0

ABSENT: Reyes, Espinoza

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Diana Z. Rodriguez, Ed.D., Secretary to 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 9 day of April, 2026.



Secretary to the Board of Trustees

San Bernardino Community College District
Resolution to Appropriate Assured Income Over the Final Budgeted Allocation
From General Reserve to Various Expenditure Classifications
 April 9, 2026

Fund 01 | General Fund, Unrestricted

33,348,082	2025-26 Initial Fund Balance
(528)	Net Change from Previous Transfers
33,347,554	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
4/9/2026	3/1/2026	BT 260075	(150,000)	5000 Other Expenses	Additional Funding Request
			(150,000)	Total Approved at this Board Meeting	
			33,197,554	Fund Balance After Transfer(s)	

Fund 42 | Bond Measure M

75,197,896	2025-26 Initial Fund Balance
-	Net Change from Previous Transfers
75,197,896	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
4/9/2026	2/1/2026	BT 260025	(60,250,000)	6000 Capital Outlay	Bond Expenses - SBVC Instructional & Student Services Building, CHC Student Support Building Renovation
4/9/2026	2/1/2026	BT 260035	(250,000)		Bond Expenses - CHC Student Support Building Renovation
			(60,500,000)	Total Approved at this Board Meeting	
			14,697,896	Fund Balance After Transfer(s)	

Fund 44 | Bond Measure CC

276,179,687	2025-26 Initial Fund Balance
-	Net Change from Previous Transfers
276,179,687	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
4/9/2026	1/1/2026	BT23245	(62,816)	5000 Other Expenses	Bond Expenses - SBVC Campus Wide Infrastructure
4/9/2026	1/1/2026	BT23246	(20,000)	6000 Capital Outlay	Bond Expenses - SBVC Softball Field
4/9/2026	1/1/2026	BT23243	(50,000)	6000 Capital Outlay	Bond Expenses - CHC Student Support Building Renovation
4/9/2026	1/1/2026	BT23244	(20,000)	6000 Capital Outlay	Bond Expenses - CHC Child Development Center Renovation
4/9/2026	2/1/2026	BT23345	(10,000)	6000 Capital Outlay	Bond Expenses - CHC Child Development Center Renovation
4/9/2026	2/1/2026	BT23344	(62,816)	5000 Other Expenses	Bond Expenses - SBVC Campus Wide Infrastructure
4/9/2026	2/1/2026	BT23343	(673)	5000 Other Expenses	Bond Expenses - SBVC Technical Building Replacement
4/9/2026	2/1/2026	BT23389	(10,000)	6000 Capital Outlay	Bond Expenses - SBVC Softball Field
4/9/2026	2/1/2026	BT23387	(6,000)	5000 Other Expenses	Bond Expenses - Measure CC Program Support
4/9/2026	2/1/2026	BT23581	(500,000)	5000 Other Expenses	Bond Expenses - ERP System Project
4/9/2026	2/1/2026	BT23581	(562,932)	6000 Capital Outlay	Bond Expenses - ERP System Project
4/9/2026	3/1/2026	BT23754	(12,000)	6000 Capital Outlay	Bond Expenses - SBVC Softball Field
			(1,317,237)	Total Approved at this Board Meeting	
			274,862,450	Fund Balance After Transfer(s)	

San Bernardino Community College District
 Resolution to Appropriate Assured Income Over the Final Budgeted Allocation
 From General Reserve to Various Expenditure Classifications
 April 9, 2026

Fund 77 | PARS Investment

			116,829,993	2025-26 Initial Fund Balance	
			<u>-</u>	Net Change from Previous Transfers	
			116,829,993	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
4/9/2026	2/1/2025	BT23328	(55,000)	7000 Other Outgo	PARS Distribution - CHC Generator Lights
4/9/2026	2/1/2025	BT23326	(260,000)	7000 Other Outgo	PARS Distribution - CHC Scoreboard & Starting Blocks
4/9/2026	2/1/2025	BT23417	(500,000)	7000 Other Outgo	PARS Distribution - SBVC FY26 Expenses
			(815,000)	Total Approved at this Board Meeting	
			<u>116,014,993</u>	Fund Balance After Transfer(s)	

Fund 78 | Self Insurance

			737,123	2024-25 Initial Fund Balance	
			<u>-</u>	Net Change from Previous Transfers	
			737,123	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
4/9/2026	2/1/2025	BT23543	(150,000)	6000 Capital Outlay	Increase in Insurance Premium
			(150,000)	Total Approved at this Board Meeting	
			<u>587,123</u>	Fund Balance After Transfer(s)	