

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: June 11, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-06-11-FS-01
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-06-11-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 #2026-06-11-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.5.20.2026.p.1|2]

ON MOTION of Member Student Trustee J. Garcia, seconded by Member Trustee 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 June 11, 2026, by the following majority vote:

AYES: **Gonzales, Betters, Houston, Longville, Williams**

NOES: **None**

ABSTENTIONS: **None**

ABSENT: **Aguilera, Reyes**

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 11 day of June, 2026.



Secretary of 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
June 11, 2026

Fund 01 | General Fund, Unrestricted

			33,348,082	2025-26 Initial Fund Balance	
			(150,528)	Net Change from Previous Transfers	
			33,197,554	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
6/11/2026	4/16/2026	BT24628	(35,000)	5000 Other Expenses	Additional Funding Request
6/11/2026	4/16/2026	BT24629	(30,000)	5000 Other Expenses	Additional Funding Request
			(65,000)	Total Approved at this Board Meeting	
			33,132,554	Fund Balance After Transfer(s)	

Fund 41 | Capital Outlay

			16,416,484	2025-26 Initial Fund Balance	
			-	Net Change from Previous Transfers	
			16,416,484	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
6/11/2026	5/4/2026	BT24980	(130,000)	5000 Other Expenses	To Upgrade Phone System
6/11/2026	5/4/2026	BT24980	(60,000)	6000 Capital Outlay	To Upgrade Phone System
			(190,000)	Total Approved at this Board Meeting	
			16,226,484	Fund Balance After Transfer(s)	

Fund 42 | Bond Measure M

			75,197,896	2025-26 Initial Fund Balance	
			(60,500,000)	Net Change from Previous Transfers	
			14,697,896	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
6/11/2026	4/20/2026	BT24769	(16,000)	6000 Capital Outlay	Bond Expenses - Solar Project
			(16,000)	Total Approved at this Board Meeting	
			14,681,896	Fund Balance After Transfer(s)	

Fund 44 | Bond Measure CC

			276,179,687	2025-26 Initial Fund Balance	
			<u>(29,017,237)</u>	Net Change from Previous Transfers	
			247,162,450	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
6/11/2026	4/30/2026	BT24871	(7,000,000)	6000 Capital Outlay	Bond Expenses - Legacy Village
			<u>(7,000,000)</u>	Total Approved at this Board Meeting	
			240,162,450	Fund Balance After Transfer(s)	