

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: August 13, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-08-13-FS-02
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-08-13-FS-02 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 #2026-08-13-FS-02 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.7.21.2026.p.1|1]

ON MOTION of Member Houston, 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 August 13, 2026, by the following majority vote:

AYES: Aguilera, Gonzales, Betters, Houston, Longville

NOES:

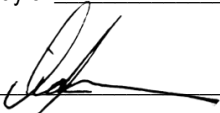
ABSTENTIONS:

ABSENT: Reyes, Williams

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 13 day of August, 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
August 13, 2026

Fund 01 | General Fund, Unrestricted

33,348,082	2025-26 Initial Fund Balance
(215,528)	Net Change from Previous Transfers
33,132,554	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
8/13/2026	6/11/2026	BT25220	(160,000)	5000 Other Expenses	Additional Funding Request
8/13/2026	6/17/2026	BT25237	(12,600)	5000 Other Expenses	Additional Funding Request
			(172,600)	Total Approved at this Board Meeting	
			32,959,954	Fund Balance After Transfer(s)	

Fund 42 | Bond Measure M

75,197,896	2025-26 Initial Fund Balance
(60,516,000)	Net Change from Previous Transfers
14,681,896	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
8/13/2026	6/11/2026	BT25205	(1,520)	5000 Other Expenses	Bond Expenses - CHC Instructional Building
			(1,520)	Total Approved at this Board Meeting	
			14,680,376	Fund Balance After Transfer(s)	

Fund 44 | Bond Measure CC

276,179,687	2025-26 Initial Fund Balance
(36,017,237)	Net Change from Previous Transfers
240,162,450	Fund Balance Before Transfer(s)

BOARD APPROVED	DATE OF TRANSFER	REFERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
8/13/2026	5/28/2026	BT25134	(230,000)	6000 Capital Outlay	Bond Expenses - District Infrastructure
8/13/2026	6/11/2026	BT25206	(10,000)	5000 Other Expenses	Bond Expenses - District Mill Street Site
8/13/2026	6/11/2026	BT25207	(240)	5000 Other Expenses	Bond Expenses - SBVC Administration & Campus Center
8/13/2026	6/11/2026	BT25209	(640)	5000 Other Expenses	Bond Expenses - SBVC Career Pathways Phase 2
8/13/2026	6/11/2026	BT25210	(2,240)	5000 Other Expenses	Bond Expenses - CHC Performing Arts Center Replacement
8/13/2026	6/25/2026	BT25258	(50,000)	5000 Other Expenses	Bond Expenses - District Mill Street Site
			(293,120)	Total Approved at this Board Meeting	
			239,869,330	Fund Balance After Transfer(s)	