

Bakersfield College
Carryforward and Reserve (GU001) review
As of 8/17/26

GUI Reserves

FY22-23 Carryforward (beginning balance)	56,226,587
FY24-25 One-time Reserve Spend	(5,863,338)
FY 24-25 Salary Budget Control	(324,840)
FY 24-25 Reserve Amount (recorded as budget)	50,038,409
FY23-24 Carryover	10,690,945
Estimated FY25-26 Reserve	60,729,354
Less reserve request	(3,255,417)
FY24-25 GU001 Reserve beginning balance	57,473,937
Reserve Allocation Request	(10,560,013)
FY25-26 GU001 Reserve beginning balance	46,913,924

District request 9/18/25

Fine Arts Contribution	(13,618,000)
Pool Admin building	(5,500,000)
Center for Student Success	(1,000,000)
Culinary Arts expansion	(500,000)
ADA Compliance projects	(500,000)
Total District request 9/18/25	(21,118,000)

Bakersfield College Reserve balance 9/18/2025	25,795,924
FY24-25 Carryover contribution	12,143,495
Estimated Reserve balance at 4.19.26	37,939,419

FY26-27 Reserve Request

50% contribution for projects approved (Elevators, HVAC, and emergency management)	(5,000,000)	approved
Softball Title IX (50% district funded)	(1,100,000)	approved
Total FY26-27 additional requests	(6,100,000)	
Estimated Reserve balance for FY26-27	31,839,419	

Estimated reserve requirements for FY26-27

5% Reserve Requirement – Board Policy (mandatory)	12,554,919
15% Reserve Target – Internal baseline for planning purposes (not a formal requirement)	37,664,756