

## **Fiscal Year 2025-26 One-Time Proposal (GFU Only)**

(April 23, 2026)

### **Introduction:**

Per COS' Resource Allocation manual, occasionally one-time funds become available to the General Fund Unrestricted (GFU). Based upon District needs, one-time funding proposals are drafted by the Superintendent/President and Vice President of Administrative Services and vetted through COS' participatory governance process.

The Working Budget Report, dated March 9, 2026, presented to the Board of Trustees, as a consent item, reflected an estimated ending unbudgeted surplus of \$5,467,972.

The Budget Committee is receiving a recommendation for a one-time transfer of \$5,000,000 from GFU unbudgeted surplus into two funds: Capital Projects for technology replacements/upgrades - \$1,000,000; Special Projects Fund - \$4,000,000 as part of the District's share for the Hanford Science Building. Total District contribution required \$15,945,000. (per 2026 Budget Joint Analysis Report)

If during the closing of the District's FY 2025-26 books the surplus exceeds \$5,000,000, the amount exceeding \$5,000,000 will be transferred to the Districts' GFU Fund Balance.

### **Per COS' Resource Allocation Manual – Approval Process**

- ✓ VP Administrative Services and President draft proposal – April 2026
- ✓ Senior Management review and approval – April 2026
- Budget Committee review, revise, and approval – April 2026
- DGS review and approval – April 2026
- Board of Trustees' information and approval
  - Information – May 2026
  - Action – June 2026

### **Recommendation/Action**

It is recommended that the Budget Committee approve the FY 2025-26 One-time proposal as presented.

## CAPITAL OUTLAY INVESTMENTS ARE HIGHER

The Governor’s proposal includes \$736.8 million in capital outlay funding from Proposition 2, up from the \$68.5 million provided in the 2025 Budget Act. The funding is to support the preliminary plans and working drawings for 10 new projects and the construction phase for 29 continuing projects, as listed in Table 7. Over the next few months, as districts obtain State approval of their Preliminary Plans/Working Drawings package, the Governor’s revised budget will likely include them as a continuing project.

**Table 7: Capital Outlay Projects in the California Community Colleges (In Millions)**

District, College	Project	2026-27 State Cost	2026-27 Total Cost	All Years State Cost	All Years Total Cost
<b>NEW PROJECTS - Proposition 2</b>					
Chaffey, Chaffey College	Theater Building Renovation	\$1,489,000	\$2,143,000	\$17,848,000	\$25,040,000
Coast, Golden West College	Performing Arts Replacement	\$1,542,000	\$3,146,000	\$21,782,000	\$42,824,000
El Camino, El Camino College	New Interdisciplinary Science Center (Replacement)	\$4,259,000	\$9,883,000	\$64,089,000	\$146,927,000
Kern, Bakersfield College	BC Fine Arts Replacement	\$1,861,000	\$3,722,000	\$40,278,000	\$52,925,000
Kern, Porterville College	PC Career Technology Building	\$2,250,000	\$3,541,000	\$26,067,000	\$50,944,000
Los Angeles, LA City College	Communications Building Replacement	\$2,441,000	\$5,566,000	\$36,570,000	\$81,231,000
Merced, Merced College	Gym Complex Replacement	\$2,461,000	\$3,757,000	\$35,626,000	\$50,571,000
Riverside, Riverside City College	Advanced Technology (Applied Technology)	\$4,677,000	\$12,044,000	\$71,925,000	\$178,825,000
Sequoias, Hanford Educational Center	Science Building	\$4,182,000	\$4,182,000	\$51,137,000	\$67,082,000
State Center, Reedley College	Modernize Voc-Tech Complex: Aero, Auto, Welding	\$2,647,000	\$4,073,000	\$34,106,000	\$51,316,000
<b>CONTINUING PROJECTS - Proposition 2</b>					
Antelope Valley, Antelope Valley College	Gymnasium Replacement	\$22,562,000	\$42,553,000	\$24,184,000	\$45,927,000