

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Select the county of the community college district	Gila
2. Optional—Select the name of the community college	
3. Select the budget year	2025

Community college districts must prepare and publish annual budgets as prescribed by Arizona Revised Statutes (A.R.S.) §15-1461. The official budget forms on Schedules A through C include the information statute requires.

The following official budget forms are included in this Microsoft Excel file:

- Title Page
- Schedule A—Summary of budget data
- Schedule B—Resources
- Schedule C—Expenditures and other outflows
- Instructions

General instructions:

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term “**current year**” is the fiscal year in which the community college district is operating, and “**budget year**” is the fiscal year for which the community college district is budgeting. Community college districts should use the budget schedules dated 3/22 for fiscal year 2023 and thereafter. As changes become necessary, we will post new forms on our website and notify community college districts of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys. The schedules have been set to print without “objects” so that the instructions buttons do not print. The light-blue highlighting will print, and users may remove the highlights before printing if needed.

Protection/unprotection of file:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

If you need to add lines to Schedules A through C, remember to check all formulas in the subtotals and totals to ensure that additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be reprotected by reversing the above process. Reprotecting the sheets will help ensure that formulas are not accidentally altered or deleted.

If you have any questions, please contact the Accountability Services Division at asd@azauditor.gov or (602) 977-2796.

Official Budget Forms
Gila County Provisional Community College District

Fiscal year 2025

Gila County Provisional Community College District

**Budget for fiscal year 2025
Summary of budget data**

	Budget 2025	Budget 2024	Increase/Decrease From budget 2024 To budget 2025	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 8,162,764	\$ 7,618,554	\$ 544,210	7.1%
Unexpended Plant Fund	347,700	560,600	(212,900)	-38.0%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 8,510,464	\$ 8,179,154	\$ 331,310	4.1%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 13,338 /FTSE	\$ 11,491 /FTSE	\$ 1,847 /FTSE	16.1%
Unexpended Plant Fund	\$ 568 /FTSE	\$ 846 /FTSE	\$ (277) /FTSE	-32.8%
Projected FTSE count	612	663		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ _____	\$ _____	\$ 0	
Retirement costs	_____	_____	0	
Healthcare costs	_____	_____	0	
Other benefit costs	_____	_____	0	
Total	\$ 0	\$ 0	\$ 0	
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 6,020,822	\$ 5,843,186	\$ 177,636	3.0%
Property tax judgment	_____	_____	0	
Secondary tax levy	_____	_____	0	
Total levy	\$ 6,020,822	\$ 5,843,186	\$ 177,636	3.0%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	0.9048	0.9177	(0.0129)	-1.4%
Property tax judgment	_____	_____	0.0000	
Secondary tax rate	_____	_____	0.0000	
Total rate	0.9048	0.9177	(0.0129)	-1.4%
IV. Maximum allowable primary property tax levy for fiscal year 2025 pursuant to A.R.S. §42-17051			\$ 6,020,822	
V. Amount received from primary property taxes in fiscal year 2024 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051			\$ 0	

Gila County Community College District

Budget for fiscal year 2025

Resources

	Current funds			Plant Fund		Other funds 2025	Total all funds 2025	Total all funds 2024	% Increase/ Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025				
Beginning balances/(deficits)—July 1*									
Restricted	\$						0	\$	0.0%
Unrestricted	8,954,478						8,954,478	8,503,036	5.3%
Total beginning balances	\$ 8,954,478	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,954,478	\$ 8,503,036	5.3%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$	\$	\$	\$	\$	\$	0	\$	0.0%
Out-of-district tuition							0		0.0%
Out-of-State tuition							0		0.0%
Student fees							0		0.0%
Tuition and fee remissions or waivers							0		0.0%
State appropriations									
Maintenance support	149,700						149,700	155,100	-3.5%
Equalization aid							0		0.0%
STEM Workforce		346,100					346,100	345,100	0.3%
Rural Community College Aid							0		0.0%
							0		0.0%
							0		0.0%
Property taxes									
Primary tax levy	6,020,822						6,020,822	5,843,186	3.0%
Secondary tax levy							0		0.0%
Gifts, grants, and contracts		0					0	0	0.0%
Sales and services							0		0.0%
Investment income	240,000						240,000	3,100	7641.9%
State shared sales tax (Prop 301)							0	0	0.0%
Smart and Safe Arizona Act (Prop 207)	398,154						398,154	350,885	13.5%
Other revenues							0		0.0%
Proceeds from sale of bonds							0		0.0%
Total Revenues and Other Inflows	\$ 6,808,676	\$ 346,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,154,776	\$ 6,697,371	6.8%
Transfers									
Transfers in				3,347,700			3,347,700	3,560,600	-6.0%
(Transfers out)	(3,347,700)						(3,347,700)	(3,560,600)	-6.0%
Total transfers	\$ (3,347,700)	\$ 0	\$ 0	\$ 3,347,700	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(3,898,790)						(3,898,790)	(3,676,153)	6.1%
Maintained for future capital acquisitions/projects				(3,000,000)			(3,000,000)	(3,000,000)	0.0%
Maintained for future debt retirement							0		0.0%
Maintained for grants or scholarships							0		0.0%
							0		0.0%
							0		0.0%
Total resources available for the budget year	\$ 8,516,664	\$ 346,100	\$ 0	\$ 347,700	\$ 0	\$ 0	\$ 9,210,464	\$ 8,524,254	8.1%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

Gila County Community College District

Budget for fiscal year 2025

Expenditures and other outflows

	Current funds			Plant Fund		Other funds 2025	Total all funds 2025	Total all funds 2024	% Increase/ Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025				
Total resources available for the budget year (from Schedule B)	\$ 8,516,664	\$ 346,100	\$	\$ 347,700	\$	\$	\$ 9,210,464	\$ 8,524,254	8.1%
Expenditures and other outflows									
Instruction	\$	\$	\$	\$	\$	\$	\$ 0	\$	0.0%
Public service							0		0.0%
Academic support							0		0.0%
Student services							0		0.0%
Institutional support (Administration)	8,162,764						8,162,764	7,618,554	7.1%
Operation and maintenance of plant		700,000					700,000	730,000	-4.1%
Scholarships							0		0.0%
Auxiliary enterprises							0		0.0%
Capital assets				347,700			347,700	560,600	-38.0%
Debt service—general obligation bonds							0		0.0%
Debt service—other long term debt							0		0.0%
Other expenditures							0		0.0%
Property tax judgments							0		0.0%
Contingency							0		0.0%
Total expenditures and other outflows	\$ 8,162,764	\$ 700,000	\$ 0	\$ 347,700	\$ 0	\$ 0	\$ 9,210,464	\$ 8,909,154	3.4%