

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	Gila Community College
3. Select the budget year	2026

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 6/23 for fiscal year 2024 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 Community College District
Gila Community College
Fiscal year 2026**

Gila County Community College District
Gila Community College
Budget for fiscal year 2026
Summary of budget data

			Increase/Decrease From budget 2025 To budget 2026	
	Budget 2026	Budget 2025	Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 7,765,498	\$ 8,162,764	\$ (397,266)	-4.9%
Unexpended Plant Fund	200,000	347,700	(147,700)	-42.5%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 7,965,498	\$ 8,510,464	\$ (544,966)	-6.4%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 16,882 /FTSE	\$ 13,338 /FTSE	\$ 3,544 /FTSE	26.6%
Unexpended Plant Fund	\$ 435 /FTSE	\$ 568 /FTSE	\$ (133) /FTSE	-23.5%
Projected FTSE count	460	612		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 4,121,212	\$	\$ 4,121,212	
Retirement costs	494,545		494,545	
Healthcare costs	740,000		740,000	
Other benefit costs	418,289		418,289	
Total	\$ 5,774,046	\$ 0	\$ 5,774,046	
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 6,198,998	\$ 6,020,822	\$ 178,176	3.0%
Property tax judgment			0	
Secondary tax levy			0	
Total levy	\$ 6,198,998	\$ 6,020,822	\$ 178,176	3.0%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	0.9212	0.9048	0.0164	1.8%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	0.9212	0.9048	0.0164	1.8%
IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051			\$ 6,198,998	
V. Amount received from primary property taxes in fiscal year 2025 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051			\$ 0	

**Gila County Community College District
Gila Community College
Budget for fiscal year 2026**

Resources

	Current funds			Plant Fund		Other funds 2026	Total all funds 2026	Total all funds 2025	% Increase/ Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of indebtedness 2026				
Beginning balances/(deficits)—July 1*									
Restricted	\$	2,400,000					2,400,000	\$	--
Unrestricted	5,650,000		250,000				5,900,000	8,954,478	-34.1%
Total beginning balances	\$ 5,650,000	\$ 2,400,000	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 8,300,000	\$ 8,954,478	-7.3%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 490,000	\$	\$	\$	\$	\$	490,000	\$	--
Out-of-district tuition							0		0.0%
Out-of-State tuition	10,000						10,000		--
Student fees	50,000						50,000		--
Tuition and fee remissions or waivers							0		0.0%
State appropriations									
Maintenance support	158,700						158,700	149,700	6.0%
Equalization aid							0		0.0%
STEM Workforce		266,700					266,700	346,100	-22.9%
Rural Community College Aid	252,800						252,800		--
							0		0.0%
							0		0.0%
Property taxes									
Primary tax levy	6,198,998						6,198,998	6,020,822	3.0%
Secondary tax levy							0		0.0%
Gifts, grants, and contracts		690,000					690,000		--
Sales and services			30,000				30,000		--
Investment income	350,000						350,000		--
State shared sales tax (Prop 301)							0	240,000	-100.0%
Smart and Safe Arizona Act (Prop 207)		300,000					300,000	398,154	-24.7%
Other revenues	305,000						305,000		--
Proceeds from sale of bonds							0		0.0%
Total Revenues and Other Inflows	\$ 7,815,498	\$ 1,256,700	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 9,102,198	\$ 7,154,776	27.2%
Transfers									
Transfers in				200,000			200,000	3,347,700	-94.0%
(Transfers out)	(200,000)						(200,000)	(3,347,700)	-94.0%
Total transfers	\$ (200,000)	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(5,500,000)	(1,800,000)	(245,000)				(7,545,000)	(3,898,790)	93.5%
Maintained for future capital acquisitions/projects							0	(3,000,000)	-100.0%
Maintained for future debt retirement							0		0.0%
Maintained for grants or scholarships							0		0.0%
Maintained for future retirement contributions							0		0.0%
							0		0.0%
Total resources available for the budget year	\$ 7,765,498	\$ 1,856,700	\$ 35,000	\$ 200,000	\$ 0	\$ 0	\$ 9,857,198	\$ 9,210,464	7.0%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact. See the Instructions tab, cell C11 for more information about the amounts that should and should not be included on this line.

Gila County Community College District
Gila Community College
Budget for fiscal year 2026
Expenditures and other outflows

	Current funds			Plant Fund		Other funds 2026	Total all funds 2026	Total all funds 2025	% Increase/ Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of indebtedness 2026				
Total resources available for the budget year (from Schedule B)	\$ 7,765,498	\$ 1,856,700	\$ 35,000	\$ 200,000	\$ 0	\$ 0	\$ 9,857,198	\$ 9,210,464	7.0%
Expenditures and other outflows									
Instruction	\$ 2,821,818	\$ 803,350					\$ 3,625,168		--
Public service							0		0.0%
Academic support	301,364	803,350					1,104,714		--
Student services	157,033						157,033		--
Institutional support (Administration)	2,982,769						2,982,769	8,162,764	-63.5%
Operation and maintenance of plant	1,093,345						1,093,345	700,000	56.2%
Scholarships	350,000						350,000		--
Auxiliary enterprises			35,000				35,000		--
Capital assets		250,000		200,000			450,000	347,700	29.4%
Debt service—general obligation bonds							0		0.0%
Debt service—other long term debt	59,169						59,169		--
Other expenditures							0		0.0%
Property tax judgments							0		0.0%
Contingency							0		0.0%
Total expenditures and other outflows	\$ 7,765,498	\$ 1,856,700	\$ 35,000	\$ 200,000	\$ 0	\$ 0	\$ 9,857,198	\$ 9,210,464	7.0%