



District Name Mammoth/San Manuel Unified School District #8

County PINAL

CTD number 110208000

FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #3

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 26, 2024
Adopted July 11, 2024
Revised May 13, 2025
Date

	Terry Newman, Board President
	Louis Madrid, Board Member
	Michael Carnes, Board Member
	Laurie Smalla, Board Member
	Chris Thompson, Board Member
Signed	Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by May 13, 2025
Type the Date as MM/DD/YYYY

Superintendent signature	Business Manager signature
Julie Dale-Scott	Julie Dale-Scott
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Julie Dale-Scott

Telephone: 520-385-2336 Ext. 1100 Email: scotti@msmusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	12,500,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ 800,000
Intermediate	2000	\$ 500,000
State	3000	\$ 5,000,000
Federal	4000	\$ 3,000,000
TOTAL		\$ 9,300,000

Please ensure District Contacts Tab is complete

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	6.1988	5.6724
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED	0.0500	0.0500
Desegregation		
Total Secondary Tax Rate	0.0500	0.0500

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 5,666,157	\$ 5,666,157
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 631,012	\$ 631,012
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ 903,972	\$ 903,972
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 7,201,141	\$ 7,201,141

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 43,253
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 41,600
3. Increase in average teacher salary from the prior year	\$ 1,653
4. Percentage increase	4%

Comments on average salary calculation (Optional): Average salary above does not include 301 compensation paid to each teacher.

☐ Check this box if your district has no teachers (transporting districts and some CTEDs).

District contact information

Superintendent
Executive Assistant to Superintendent
Chief Financial Officer
Business Manager 1
Business Manager 2
Business Consultant
School District Employee Report (SDER) Coordinator
SPED Data Reporting Coordinator
AzEDS/ADM Data Coordinator
Transportation Data Reporting Coordinator
CTE Coordinator
Poverty Coordinator
Assessments Coordinator
Curriculum Coordinator
Information Technology (IT) Director
Bookstore Manager
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
Mrs.	Julie	Dale-Scott	scottj@msmusd.org	520-385-2336	1100
Mrs.	Mandy	Renteria	renterm@msmusd.org	520-385-2336	1100
Mrs.	Mary	Adams	adamsm@msmusd.org	520-385-2336	1102
Mrs.	Julie	Dale-Scott	scottj@msmusd.org	520-385-2336	1100
Dr.	Mark	Wiseley	wiseleym@msmusd.org	520-385-2336	1115
Mrs.	Mandy	Renteria	renterm@msmusd.org	520-385-2336	1100
Mrs.	Shawna	Gonzales	gonzales@msmusd.org	520-385-2339	5400
Dr.	Amy	Stump	stumpa@msmusd.org	520-385-2336	2270
Dr.	Mark	Wiseley	wiseleym@msmusd.org	520-385-2336	1115
Dr.	Amy	Stump	stumpa@msmusd.org	520-385-2336	2270
Mrs.	Julie	Dale-Scott	scottj@msmusd.org	520-385-2336	1100
Mrs.	Sylvia	Tamayo	tamayos@msmusd.org	520-385-2336	2216
Mrs.	Tracy	Gonzales	gonzalest@msmusd.org	520-385-2336	2200
Mr.	Terry	Newman	newmant@msmusd.org	520-385-2336	1100
Ms.	Laurie	Smalla	smallal@msmusd.org	520-385-2336	1100
Mr.	Michael	Carnes	carnesm@msmusd.org	520-385-2336	1100
Mr.	Chris	Thompson	thompsonc@msmusd.org	520-385-2336	1100
Mr.	Louis	Madrid	madridl@msmusd.org	520-385-2336	1100

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.msmusd.org

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	57.00	57.00	1,331,081	407,616	56,075	68,932	8,850	2,148,724	1,872,554	-12.9%
2000 Support services											
2100 Students	2.	7.01	7.01	115,127	37,794	2,179	886	7,500	222,226	163,486	-26.4%
2200 Instructional staff	3.	4.00	4.00	56,804	6,853	18,174	917	0	127,750	82,748	-35.2%
2300 General administration	4.	3.00	3.00	124,413	19,223	65,391	807	8,191	221,485	218,025	-1.6%
2400 School administration	5.	6.00	6.00	191,898	44,330	2,885	3,030	0	276,797	242,143	-12.5%
2500 Central services	6.	5.00	5.00	213,165	20,690	66,509	11,724	3,801	382,975	315,889	-17.5%
2600 Operation & maintenance of plant	7.	18.00	18.00	377,597	90,937	768,896	243,361	4,010	1,303,266	1,484,801	13.9%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	1,548	20,691	0	22,239	22,239	0.0%
610 School-sponsored cocurricular activities	10.	4.00	4.00	47,950	5,300	0	0	0	50,250	53,250	6.0%
620 School-sponsored athletics	11.	0.00	0.00	165,911	22,000	0	5,490	12,510	213,911	205,911	-3.7%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	104.01	104.01	2,623,946	654,743	981,657	355,838	44,862	4,969,623	4,661,046	-6.2%
200 and 300 Special education											
1000 Instruction	15.	20.00	12.00	337,985	65,233	9,169	3,900	1,175	330,996	417,462	26.1%
2000 Support services											
2100 Students	16.	2.00	2.00	99,223	14,404	55,595	0	0	167,673	169,222	0.9%
2200 Instructional staff	17.	0.00	0.00	0	0	300	619	0	919	919	0.0%
2300 General administration	18.	0.25	0.25	10,000	958	0	0	0	10,958	10,958	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	22.25	14.25	447,208	80,595	65,064	4,519	1,175	510,546	598,561	17.2%
400 Pupil transportation	25.	12.00	12.00	167,259	42,139	34,559	143,010	800	387,767	387,767	0.0%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	0.00	0.00	15,609	3,174	0	0	0	22,038	18,783	-14.8%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	138.26	130.26	3,254,022	780,651	1,081,280	503,367	46,837	5,889,974	5,666,157	-3.8%

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

- 1. Total all disability classifications
- 2. Gifted education
- 3. Remedial education
- 4. ELL incremental costs
- 5. ELL compensatory instruction
- 6. Vocational and technical education (non-CTED)
- 7. Career education (non-CTED)
- 8. Career technical education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY	
424,015	512,030	1.
4,695	4,695	2.
100	100	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
81,736	81,736	8.
510,546	598,561	9.

- 10. IEP required pupil transportation costs coded within Program 400

0		10.
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Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
Staff-Pupil 1 to 9

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	42,950
All funds - Federal	6330	3,350

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component

Do not report budgeted amounts for the Performance Pay Component or the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 22,239
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

District name Mammoth/San Manuel Unified School District #8

County PINAL

CTD number 110208000

Version Revised #3

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	428,947	117,206					530,816	546,153	2.9%
2100 Support services - students	2.	36,719	4,023					36,142	40,742	12.7%
2200 Support services - instructional staff	3.	9,774	365					10,139	10,139	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Operations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	0.0%
5000 Debt service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	475,440	121,594	0	0	0	0	577,097	597,034	3.5%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	577,097
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	554,628
Unexpended Budget Balance (line 10 minus 11)	12.	22,469
Interest earned in the Classroom Site Fund in FY 2024	13.	8,864
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	565,701
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	597,034

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)		Unrestricted Capital Outlay (UCO) Fund										
Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease	
									Prior FY	Budget FY		
									2024	2025		
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		88,504		33,180			8,401	129,387	130,085	0.5%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.				47,601				49,480	47,601	-3.8%	3.
2300, 2400, 2500, 2900 Administration	4.			42,018	21,523				50,128	63,541	26.8%	4.
2600 Operation & maintenance of plant	5.			2,270	68,503			6,280	58,983	77,053	30.6%	5.
2700 Student transportation	6.				158,697			0	83,436	158,697	90.2%	6.
3000 Operation of noninstructional services (5)	7.				7,750				7,750	7,750	0.0%	7.
4000 Facilities acquisition and construction	8.				3,100			143,185	175,321	146,285	-16.6%	8.
5000 Debt service	9.					0	0		0	0	0.0%	9.
Total unrestricted capital outlay fund (lines 2-9)	10.	0	88,504	44,288	340,354	0	0	157,866	554,485	631,012	13.8%	10.

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

- (1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books\$320.00

6642 Textbooks12,446

6643 Instructional Aids75,737

673X Furniture and Equipment38,094

673X Vehicles0

673X Tech Hardware & Software39,497
- (5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$7,750.00
- (6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.
- (3) Includes principal on Capital Equity Fund loans of

, principal on leases of

, and principal on bonds of

.
- (4) Includes interest on Capital Equity Fund loans of

, interest on leases of

, and interest on bonds of

.

District name Mammoth/San Manuel Unified School District #8

County PINAL

CTD number 110208000

Version Revised #3

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B))]

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	554,485	631,012	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0	0	2.
6200 Employee Benefits	3.	0	0	0		0		0	0	3.
6450 Construction Services	4.	172,221	143,185	0		0		0		4.
6710 Land and Improvements	5.	0	0	0		0		0		5.
6720 Buildings and Improvements	6.	0	0	0		0		0		6.
673X Furniture and Equipment	7.	77,417	38,094	0		0		0	0	7.
673X Vehicles	8.	102,072	150,258	0		0		0	0	8.
673X Technology Hardware & Software	9.	145,762	39,497	0		0		0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0		0		0		11.
Total (lines 2-11)	12.	497,472	371,034	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	65,893	143,185	0				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	431,579	227,849	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	497,472	371,034	0	0	0	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 _____

Special projects

Federal projects FTE & expenditures

1.	100-130 ESEA Title I - Helping Disadvantaged Children
2.	140-150 ESEA Title II - Prof. Dev. and Technology
3.	160 ESEA Title IV - 21st Century Schools
4.	170-180 ESEA Title V - Promote Informed Parent Choice
5.	190 ESEA Title III - Limited Eng. & Immigrant Students
6.	200 ESEA Title VII - Indian Education
7.	210 ESEA Title VI - Flexibility and Accountability
8.	220 IDEA Part B
9.	230 Johnson-O'Malley
10.	240 Workforce Investment Act
11.	250 AEA - Adult Education
12.	260-270 Vocational Education - Basic Grants
13.	280 ESEA Title X - Homeless Education
14.	290 Medicaid Reimbursement
15.	349 National Forest Fees
16.	353 Taylor Grazing Fees
17.	374 E-Rate
18.	378 Impact Aid
19.	300-399 Other Federal Projects
20.	699 Federal Impact Aid (Construction)
21.	Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22.	400 Vocational Education
23.	410 Early Childhood Block Grant
24.	420 Ext. School Yr. - Pupils with Disabilities
25.	425 Adult Basic Education
26.	430 Chemical Abuse Prevention Programs
27.	435 Academic Contests
28.	450 Gifted Education
29.	456 College Credit Exam Incentives
30.	460 Environmental Special Plate
31.	Other State Projects
32.	Total State Project Funds (lines 22-31)
33.	Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

1.	Teacher compensation increases
2.	Class size reduction
3.	Dropout prevention programs (M&O purposes)
4.	Instructional improvement programs (M&O purposes)
5.	Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
18.89	19	440,591	358,199
0.60	1	62,210	60,618
0.00		0	
0.00	0	0	0
0.00		0	
0.00	0	0	0
0.00	0	0	0
0.71	1	257,574	224,952
0.00	0	0	0
0.00		0	
0.00		0	
0.00	0	35,321	29,846
0.00	0	0	0
0.00	0	0	0
			0
	0		7,000
0.00	0	126,239	126,239
0.00		0	
0.00	0	803,775	97,118
20.20	21	1,725,710	903,972
0.00	0	9,398	9,674
0.00	0	0	0
0.00	18	0	0
0.00	18	0	0
0.00	18	0	0
0.00	18	0	0
0.00	0	0	0
0.00	0	1,000	1,000
0.00	18	0	0
0.00	0	513,238	608,730
0.00	90	523,636	619,404
20.20	111	2,249,346	1,523,376

Prior FY	Budget FY
68,512	87,862
0	0
0	0
150,353	153,907
218,865	241,769

Other funds expenditures

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other- ASBESTOS Abatement & Employee Withholding

Internal Service Funds 950-989

1.	9 Self-Insurance
2.	955 Intergovernmental Agreements
3.	9 OPEB
4.	9

Prior FY	Budget FY	
0	0	1.
0	0	2.
0	0	3.
132,000	132,000	4.
655,730	662,342	5.
100,000	100,000	6.
157,071	157,071	7.
67,670	67,670	8.
243,728	258,500	9.
116,255	116,255	10.
0	0	11.
0	0	12.
0	0	13.
140,000	140,000	14.
20,652	20,652	15.
115,500	115,500	16.
200,500	210,500	17.
25,300	25,300	18.
0	0	19.
0	0	20.
30,000	30,000	21.
0	0	22.
177,193	177,295	23.
0	0	24.
0	0	25.
50,000	50,000	26.
0	0	27.
0	0	28.
10	10	29.
5,000	5,000	30.
170	170	31.
0	0	32.
0	0	33.
23,659	398,259	34.
0	0	1.
15,000	15,000	2.
0	0	3.
0	0	4.

(1) From Supplement, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes

District nameMammoth/San Manuel Unified SchoolCountyPINAL

110208000

Revised #3

Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)

A.
Maintenance
and Operation

B.
Unrestricted
Capital Outlay

*1. FY 2025 Revenue Control Limit (RCL)
(from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)

\$4,377,748

\$4,377,748

0

*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)
(b) DAA Adjustment (from BSA55 tab, page 4)
(c) Total DAA (line 2.a plus 2.b)

\$345,798
\$(608)
\$345,190

345,190

*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)

(a) Maintenance and Operation
(b) Unrestricted Capital Outlay
(c) Special Program

*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)

*5. Tuition revenue (A.R.S. §§15-823 and 15-824)
(Do not include full-day kindergarten or summer school tuition)
(a) Individuals and other private sources
(b) Other Arizona districts
(c) Out-of-State districts and other governments
(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)

*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)

*7. Increase Authorized by County School Superintendent for Accommodation Schools
[not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)

8. Budget Increase for:
(a) Desegregation expenditures (A.R.S. §15-910.G-K)
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance
(b) Carryforward, line 13) (A.R.S. §15-943.01)
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)
(d) Registered warrant or tax anticipation note interest expense incurred in
FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)
* (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page,
Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)

1,210,513

0

*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915)
Include year(s) and descriptions, as applicable.
(a) Prior year over expenditures/resolutions:

(b) Decrease for transfer from M&O to Energy and Water Savings Fund
(c) Increase for Energy and Water Savings Fund transfer to M&O
(d) Noncompliance adjustment
(e) ADM/Transportation Audit Adjustment
(f) Other: FRPL & DAA FY25 Supplemental Funding

37,249

*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)

40,647

11. FY 2025 General Budget Limit (column A, lines 1 through 10)
(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)

\$5,666,157

12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)
(A.R.S. §15-905.F) (to page 8, line 11)

345,190

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

Rev. 5/24 Arizona Department of Education and Auditor General

5/7/2025 2:22 PM

Page 7 of 8

Calculation of FY 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 554,485
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (255)
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ 554,230
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 554,485
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 554,230
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 300,727
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 253,503
8. Interest earned in Fund 610 in FY 2024	\$ 6,243
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other: Amount to be used UNR allocated from Page 7 of Budget	\$ 26,076
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 345,190
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 631,012
(1) The amount budgeted on page 4, line 10 cannot exceed this amount.	

DISTRICT NAME Mammoth San Manuel Unified School District #8 CTDN 110208000

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter

1. FY 2023 final ending fund balance	1,316,430	292,243						79,598	194,641						1,882,912
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															

2. FY 2024 activity, year-to-date and estimated through June 30

(a) FY 2024 revenues and other financing sources															0
(b) FY 2024 expenditures and other financing uses															0

3. Estimated FY 2024 ending fund balance

(a) Nonspendable	1,584,747	321,113	0	0	0	0	0	74,382	168,567	1,141,934	0	0	0	0	3,290,743
(b) Restricted															0
(c) Committed	1,584,747	321,113						74,382	168,567	1,141,934					3,290,743
(d) Assigned															0
(e) Unassigned															0
(f) Total (amount must agree to line 3 above)	1,584,747	321,113	0	0	0	0	0	74,382	168,567	1,141,934	0	0	0	0	3,290,743

4. FY 2024 estimated ending fund balance details and planned uses

(a) Fund deficit															0
(b) Fund balance exceeding budget capacity in budget controlled funds															0
(c) Planned to be spent in FY 2025	1,344,747	462,000						74,382	168,567	500,000					2,549,696
(d) Maintained for spending after FY 2025	240,000	169,012								641,934					1,050,946
(e) Total (amount must agree to line 3 above)	1,584,747	631,012	0	0	0	0	0	74,382	168,567	1,141,934	0	0	0	0	3,600,642

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending

- FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)
- FY 2025 planned spending (include any applicable amount from line A.4(c) above)
- Estimated unspent budget capacity carried forward for spending after FY 2025

Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
5,666,157	631,012	597,034
5,426,157	462,000	597,034
240,000	169,012	0

C. Comments (optional)