District Name Mammoth/San Manuel Unified School District   County Pinal   Instructions   CTD number 110208000

FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

	Date
Proposed	30-Jun-26
Adopted	
Revised	

District website link of posted budget

Signed	Signed
	Terry Newman, Board President
	Louis Madrid, Board Member
	Michael Carnes, Board Member
	Laurie Smalla, Board Member
	Malinda LeGrand, Board Membe

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 1, 2026.
Date

Superintendent signature   Business Manager signature

Julie Dale-Scott
Superintendent name (typed name)

Yvette Guerrero
Business Manager name (typed name)

District contact employee: Yvette Guerrero

Telephone: 520-385-2336 Ext. 1102   Email: guerreroy@msmusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 11,000,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	800,000
Intermediate	2000	$	400,000
State	3000	$	5,000,000
Federal	4000	$	1,500,000
TOTAL		$	7,700,000

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	5.5792	5.5792
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	Budgeted carryforward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 11)	$ 4,897,692	$ 0	$ 4,897,692
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 140,519	$ 0	$ 140,519
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 734,626
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 5,772,837

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$	45,000
2. Average salary of all teachers employed in FY 2026 (prior year)	$	44,118
3. Increase in average teacher salary from the prior year	$	882
4. Percentage increase		2%

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

Comments on average salary calculation (optional):

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Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	57.00	57.00	1,396,177	160,132	13,144	10,173	7,533	1,587,159	1,587,159	0.0%	1.
2000 Support services												
2100 Students	2.	7.01	7.01	102,406	16,483	7,273	647	0	126,809	126,809	0.0%	2.
2200 Instructional staff	3.	4.00	4.00	58,803	6,785	15,056	0	0	80,644	80,644	0.0%	3.
2300 General administration	4.	3.00	3.00	138,366	20,468	56,904	0	3,383	219,121	219,121	0.0%	4.
2400 School administration	5.	6.00	6.00	254,491	38,722	0	954	609	294,776	294,776	0.0%	5.
2500 Central services	6.	5.00	5.00	235,637	44,366	82,948	2,404	3,980	369,335	369,335	0.0%	6.
2600 Operation & maintenance of plant	7.	18.00	18.00	428,539	68,205	375,568	235,637	5,054	1,367,133	1,113,003	-18.6%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%	9.
610 School-sponsored cocurricular activities	10.	4.00	4.00	31,151	7,374	0	0	0	38,525	38,525	0.0%	10.
620 School-sponsored athletics	11.	0.00	0.00	89,174	10,336	0	0	0	99,510	99,510	0.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	104.01	104.01	2,734,744	372,871	550,893	249,815	20,559	4,183,012	3,928,882	-6.1%	14.
200 and 300 Special education												
1000 Instruction	15.	12.00	12.00	386,841	45,638	5,531	127	0	438,137	438,137	0.0%	15.
2000 Support services												
2100 Students	16.	2.00	2.00	93,780	12,384	41,200	0	550	147,914	147,914	0.0%	16.
2200 Instructional staff	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2300 General administration	18.	0.25	0.25	10,000	1,397	0	0	0	11,397	11,397	0.0%	18.
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	14.25	14.25	490,621	59,419	46,731	127	550	597,448	597,448	0.0%	24.
400 Pupil transportation	25.	12.00	12.00	192,150	30,361	26,872	98,860	200	348,443	348,443	0.0%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	0.00	0.00	18,186	4,733	0	0	0	22,919	22,919	0.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	130.26	130.26	3,435,701	467,384	624,496	348,802	21,309	5,151,822	4,897,692	-4.9%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0			31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	130.26	130.26	3,435,701	467,384	624,496	348,802	21,309	5,151,822	4,897,692	-4.9%	32.

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

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Instructions

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	510,818	510,818	1.
2. Gifted education	4,779	4,779	2.
3. Remedial education	299	299	3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	81,552	81,552	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	597,448	597,448	9.
10. IEP required pupil transportation costs coded within Program 400	0		10.

Proposed ratios for special education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 15
Staff-pupil 1 to 7

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	47,657
All funds - federal	*6330*	3,450

FY 2027 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 of 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) $ 38,004
(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)]

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Fund 010 (CSF)

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

Instructions Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	420,551	118,012					538,563	538,563	0.0%	1.
2100 Support services - students	2.	41,719	4,023					45,742	45,742	0.0%	2.
2200 Support services - instructional staff	3.	9,774	365					10,139	10,139	0.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	472,044	122,400	0	0	0	0	594,444	594,444	0.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0			10.
Total budget limit expenditures (lines 9-10)	11.	472,044	122,400	0	0	0	0	594,444	594,444	0.0%	11.

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	594,444
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	548,092
Unexpended budget balance (line 12 minus 13)	14.	46,352
Interest earned in the Classroom Site Fund in FY 2026	15.	10,263
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	537,829
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	594,444

(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 11 cannot exceed the respective amounts on this line.

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Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions

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 Prior FY 2026	Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		22,424		15,357			8,401	86,182	46,182	-46.4%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.				7,725				11,246	7,725	-31.3%	3.
2300, 2400, 2500, 2900 Administration	4.			14,238	550				22,788	14,788	-35.1%	4.
2600 Operation & maintenance of plant	5.			2,270	19,890			6,280	39,440	28,440	-27.9%	5.
2700 Student transportation	6.				35,634			0	8,730	35,634	308.2%	6.
3000 Operation of noninstructional services (5)	7.				7,750				7,750	7,750	0.0%	7.
4000 Facilities acquisition and construction	8.				0			0	0	0	0.0%	8.
5000 Debt service	9.					0	0		0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	22,424	16,508	86,906	0	0	14,681	176,136	140,519	-20.2%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0			11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	22,424	16,508	86,906	0	0	14,681	176,136	140,519	-20.2%	12.

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	$ -
6642 Textbooks	12,364
6643 Instructional aids	40,060
673X Furniture and equipment	29,881
673X Vehicles	0
673X Tech hardware & software	38,066

(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 ________.

(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

(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. ________

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

Instructions Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	176,136	140,519	0		0		0		1.
Select object codes detail (1)										
6150 Classified salaries	2.	0		0		0		0		2.
6200 Employee benefits	3.	0		0		0		0		3.
6450 Construction services	4.	0	0	0		0		0		4.
6655 Short-term noninstructional software subscription	5.	52,689	24,508	0		0		0		5.
6710 Land and improvements	6.	0		0		0		0		6.
6720 Buildings and improvements	7.	0		0		0		0		7.
673X Furniture and equipment	8.	80,592	29,881	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology hardware & software	10.	66,497	38,066	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	199,778	92,455	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		0				0		14.
New construction	15.	0		0		0		0		15.
Other	16.	199,778	92,455	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	199,778	92,455	0	0	0	0	0	0	17.

(1) Lines 2-12 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 2027 __________

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Special projects

Instructions

Federal projects FTE & expenditures

		FTE Prior FY	FTE Budget FY	Total all functions Prior FY	Total all functions Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	18.89		271,630	271,630	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.60		45,946	45,946	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		0		3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		0		5.
6.	200 ESEA Title VII - Indian Education	0.00		0		6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		0		7.
8.	220 IDEA Part B	0.71		211,468	211,468	8.
9.	230 Johnson-O'Malley	0.00		0		9.
10.	240 Workforce Investment Act	0.00		0		10.
11.	250 AEA - Adult Education	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	0.00		23,901	23,901	12.
13.	280 ESEA Title X - Homeless Education	0.00		0		13.
14.	290 Medicaid Reimbursement	0.00		0		14.
15.	349 National Forest Fees	0.00		0		15.
16.	353 Taylor Grazing Fees	0.00		8,000	8,000	16.
17.	374 E-Rate	0.00		86,787	86,787	17.
18.	378 Impact Aid	0.00		0		18.
19.	300-399 Other Federal projects	0.00		86,894	86,894	19.
20.	699 Federal Impact Aid (construction)	0.00		0		20.
21.	Total Federal project funds (lines 1-20)	20.20	0.00	734,626	734,626	21.
	State projects FTE & expenditures					
22.	400 Vocational education	0.00		9,584	9,584	22.
23.	410 Early Childhood Block Grant	0.00		0		23.
24.	420 Ext. school yr. - pupils with disabilities	0.00		0		24.
25.	425 Adult basic education	0.00		0		25.
26.	430 Chemical abuse prevention programs	0.00		0		26.
27.	435 Academic contests	0.00		0		27.
28.	450 Gifted education	0.00		0		28.
29.	456 College credit exam incentives	0.00		1,000	1,000	29.
30.	460 Environmental Special Plate	0.00		0		30.
31.	Other State projects	0.00		30,000	30,000	31.
32.	Total State project funds (lines 22-31)	0.00	0.00	40,584	40,584	32.
33.	Total special projects (lines 21 and 32)	20.20	0.00	775,210	775,210	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	77,225	78,770	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	197,112	197,112	4.
5.	Total Instructional Improvement Fund (lines 1-4)	274,337	275,882	5.

Other funds expenditures

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0		1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	152,662	152,662	4.
5.	510 Food Service	662,342	662,342	5.
6.	515 Civic Center	15,000	15,000	6.
7.	520 Community School	60,000	60,000	7.
8.	525 Auxiliary Operations	75,000	75,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	242,829	242,829	9.
10.	530 Gifts and Donations	116,255	116,225	10.
11.	535 Career & Technical Education Projects	0	0	11.
12.	540 Fingerprint	0	0	12.
13.	545 School Opening	0	0	13.
14.	550 Insurance Proceeds	140,000	140,000	14.
15.	555 Textbooks	20,652	20,652	15.
16.	565 Litigation Recovery	115,500	115,500	16.
17.	570 Indirect Costs	210,500	210,500	17.
18.	575 Unemployment Insurance	25,300	25,300	18.
19.	580 Teacherage	0	0	19.
20.	585 Insurance Refund	0	0	20.
21.	590 Grants and Gifts to Teachers	30,000	30,000	21.
22.	595 Advertisement	0	0	22.
23.	596 Career Technical Education	136,887	136,887	23.
24.	597 Arizona Industry Credentials Incentive	0	0	24
25.	639 Impact Aid Revenue Bond Building	0	0	25.
26.	650 Gifts and Donations-Capital	50,000	50,000	26.
27.	660 Condemnation	0	0	27.
28.	665 Energy and Water Savings	0	0	28.
29.	686 Emergency Deficiencies Correction	10	10	29.
30.	691 Building Renewal Grant	312,000	312,000	30.
31.	700 Debt Service	170	170	31.
32.	720 Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850 Student Activities	0	0	33.
34.	Other ______	425,000	425,000	34.

Internal Service Funds 950-989

		Prior FY	Budget FY	
1.	9___ Self-Insurance	0	0	1.
2.	955 Intergovernmental Agreements	15,000	15,000	2.
3.	9__ OPEB	0	0	3.
4.	9___ ______	0	0	4.

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes ______

District name Mammoth/San Manuel Unified S | County Pinal | CTD number 110208000

Version Proposed

Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)

Instructions

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 4,508,631	$ 4,508,631	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 297,521		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 297,521	297,521	0
*3.	FY 2027 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 schoool 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)			
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		91,540	
(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 2025 (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 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)		0	
(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)			
*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:			
10.	Estimated Allocation of Additional Funding (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement			
(b)	Onetime district additional assistance supplement			
(c)	Onetime FRPL group B weight supplement			
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 4,897,692	
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)			$ 0

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

District name Mammoth/San Manuel Unified Schoo **County** Pinal **CTD number** 110208000
Instructions **Version** Proposed

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$	176,136
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	$	
3. Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	$	176,136
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$	176,136
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$	176,136
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	41,964
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$	134,172
8. Interest earned in Fund 610 in FY 2026	$	6,347
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 2027 (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:	$	
11. Amount to be used for capital expenditures (from page 7, line 12)	$	0
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	140,519

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.