



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 26107 BAR

Message

Attached is a Maintenance BAR for fund 26107, Hard to Staff Pay Differential.

CAPITAN MUNICIPAL SCHOOLS *To Lead, Educate, and Prepare All Students*

Located in 150 Forest, Capitan, NM 88316 • **Mailing Address** PO Box 278, Capitan, NM 88316 • **Phone** (575) 354 8500 • **Fax** (575) 354 8505



Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 040-000-2526-0066-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2025-2026

Entity Name: Capitan Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Jamie Shepperd, Chief Financial Officer

Total Approved Budget (Flowthrough):

Phone: 575-354-8514

Email: jamie.shepperd@capitantigers.org

FLOWTHROUGH ONLY

Budget Period: 2025-07-01

To: 2026-06-30

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26107 REC/Distr ict Fiscal Agent	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1711 Instructional Assistants - Grades 1-12	\$4,991.76	(\$1,000.00)	\$3,991.76	
26107 REC/Distr ict Fiscal Agent	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040036 Capitan Middle	1412 Teachers- Special Education		\$1,000.00	\$1,000.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

EOY Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Approvals by Digital Signature

Name

Jamie Shepperd

Role

Business Manager

Date

7/29/2026 4:25:56 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☒ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
25153.2100.51100.0000.040000.1215	REGISTERED NURSES	\$4,746.00	\$0.00	\$4,746.00	\$4,542.48	\$4,542.48	\$203.52	\$0.00	\$203.52	4.29%
25153.2100.52111.0000.040000.1215	EDUCATIONAL RETIREMENT	\$862.00	\$0.00	\$862.00	\$824.40	\$824.40	\$37.60	\$0.00	\$37.60	4.36%
25153.2100.52112.0000.040000.1215	ERA - RETIREE HEALTH	\$96.00	\$0.00	\$96.00	\$90.96	\$90.96	\$5.04	\$0.00	\$5.04	5.25%
25153.2100.52210.0000.040000.1215	FICA PAYMENTS	\$281.00	\$0.00	\$281.00	\$244.62	\$244.62	\$36.38	\$0.00	\$36.38	12.95%
25153.2100.52220.0000.040000.1215	MEDICARE PAYMENTS	\$67.00	\$0.00	\$67.00	\$57.30	\$57.30	\$9.70	\$0.00	\$9.70	14.48%
25153.2100.52311.0000.040000.1215	HEALTH AND MEDICAL PREMIUMS	\$603.00	\$0.00	\$603.00	\$1,784.76	\$1,784.76	(\$1,181.76)	\$0.00	(\$1,181.76)	-195.98%
25153.2100.52312.0000.040000.1215	LIFE	\$2.00	\$0.00	\$2.00	\$0.99	\$0.99	\$1.01	\$0.00	\$1.01	50.50%
25153.2100.52313.0000.040000.1215	DENTAL	\$15.00	\$0.00	\$15.00	\$55.08	\$55.08	(\$40.08)	\$0.00	(\$40.08)	-267.20%
25153.2100.52314.0000.040000.1215	VISION	\$6.00	\$0.00	\$6.00	\$9.42	\$9.42	(\$3.42)	\$0.00	(\$3.42)	-57.00%
25153.2100.52720.0000.040000.1215	WORKER'S COMPENSATION EMPLOYER'S FEE	\$1.00	\$0.00	\$1.00	\$0.64	\$0.64	\$0.36	\$0.00	\$0.36	36.00%
25153.2100.55915.0000.040000.0000	OTHER CONTRACT SERVICES	\$131,112.00	\$0.00	\$131,112.00	\$150.00	\$150.00	\$130,962.00	\$0.00	\$130,962.00	99.89%
25153.2100.56113.0000.040000.0000	SOFTWARE	\$128,901.36	\$0.00	\$128,901.36	\$0.00	\$0.00	\$128,901.36	\$0.00	\$128,901.36	100.00%
25153.2100.56118.0000.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
25153.2100.56119.0000.040000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
25153.2100.57331.0000.040000.0000	FIXED ASSETS (MORE THAN \$5,000)	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
FUNCTION: SUPPORT SERVICES-STUDENTS - 2100		\$659,692.36	\$0.00	\$659,692.36	\$7,760.65	\$7,760.65	\$651,931.71	\$0.00	\$651,931.71	98.82%
FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153		\$659,692.36	\$0.00	\$659,692.36	\$7,760.65	\$7,760.65	\$651,931.71	\$0.00	\$651,931.71	98.82%
25233.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$58,875.49	\$0.00	\$58,875.49	\$41,365.34	\$41,365.34	\$17,510.15	\$0.00	\$17,510.15	29.74%
FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200		\$58,875.49	\$0.00	\$58,875.49	\$41,365.34	\$41,365.34	\$17,510.15	\$0.00	\$17,510.15	29.74%
25233.2500.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$1,890.00	\$1,890.00	(\$1,890.00)	\$0.00	(\$1,890.00)	0.00%
FUNCTION: CENTRAL SERVICES - 2500		\$0.00	\$0.00	\$0.00	\$1,890.00	\$1,890.00	(\$1,890.00)	\$0.00	(\$1,890.00)	0.00%
FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233		\$58,875.49	\$0.00	\$58,875.49	\$43,255.34	\$43,255.34	\$15,620.15	\$0.00	\$15,620.15	26.53%
26107.1000.51100.1010.040033.1711	SALARIES EXPENSE	\$73,806.00	\$30,104.56	\$103,910.56	\$103,910.56	\$103,910.56	\$0.00	\$0.00	\$0.00	0.00%
26107.1000.51100.1010.040034.1711	SALARIES EXPENSE	\$36,903.00	\$37,504.88	\$74,407.88	\$27,996.16	\$27,996.16	\$46,411.72	\$0.00	\$46,411.72	62.37%
26107.1000.51100.1010.040036.1711	SALARIES EXPENSE	\$36,903.00	\$0.00	\$36,903.00	\$13,838.67	\$13,838.67	\$23,064.33	\$0.00	\$23,064.33	62.50%
26107.1000.51300.0004.040036.1412	ADDITIONAL COMPENSATION	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
26107.1000.52111.1010.040033.1711	EDUCATIONAL RETIREMENT	\$13,395.79	\$5,464.00	\$18,859.79	\$18,859.79	\$18,859.79	\$0.00	\$0.00	\$0.00	0.00%
26107.1000.52111.1010.040034.1711	EDUCATIONAL RETIREMENT	\$6,697.89	\$0.00	\$6,697.89	\$5,081.30	\$5,081.30	\$1,616.59	\$0.00	\$1,616.59	24.14%
26107.1000.52111.1010.040036.1711	EDUCATIONAL RETIREMENT	\$6,697.89	\$0.00	\$6,697.89	\$2,511.72	\$2,511.72	\$4,186.17	\$0.00	\$4,186.17	62.50%
26107.1000.52111.2004.040036.1412	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$453.75	\$453.75	(\$453.75)	\$0.00	(\$453.75)	0.00%
26107.1000.52112.1010.040033.1711	ERA - RETIREE HEALTH	\$1,476.12	\$0.00	\$1,476.12	\$1,476.12	\$1,476.12	\$0.00	\$0.00	\$0.00	0.00%
26107.1000.52112.1010.040034.1711	ERA - RETIREE HEALTH	\$120.31	\$239.58	\$359.89	\$316.33	\$316.33	\$43.56	\$0.00	\$43.56	12.10%
26107.1000.52112.2004.040036.1412	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	(\$50.00)	\$0.00	(\$50.00)	0.00%

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
26107.1000.52210.1010.040033.1711	FICA PAYMENTS	\$0.00	\$5,459.92	\$5,459.92	\$4,958.93	\$4,958.93	\$500.99	\$0.00	\$500.99	9.18%
26107.1000.52210.2004.040036.1412	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$142.52	\$142.52	(\$142.52)	\$0.00	(\$142.52)	0.00%
26107.1000.52220.1010.040033.1711	MEDICARE PAYMENTS	\$0.00	\$1,276.95	\$1,276.95	\$1,159.85	\$1,159.85	\$117.10	\$0.00	\$117.10	9.17%
26107.1000.52220.1010.040034.1711	MEDICARE PAYMENTS	\$0.00	\$689.58	\$689.58	\$132.67	\$132.67	\$556.91	\$0.00	\$556.91	80.76%
26107.1000.52220.2004.040036.1412	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$33.33	\$33.33	(\$33.33)	\$0.00	(\$33.33)	0.00%
26107.1000.52311.1010.040033.1711	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$2,092.69	\$2,092.69	\$2,092.69	\$2,092.69	\$0.00	\$0.00	\$0.00	0.00%
26107.1000.52311.1010.040034.1711	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$4,991.76	\$4,991.76	\$3,775.11	\$3,775.11	\$1,216.65	\$0.00	\$1,216.65	24.37%
26107.1000.52312.1010.040034.1711	LIFE	\$0.00	\$6.38	\$6.38	\$5.22	\$5.22	\$1.16	\$0.00	\$1.16	18.18%
26107.1000.52313.1010.040034.1711	DENTAL	\$0.00	\$141.21	\$141.21	\$114.99	\$114.99	\$26.22	\$0.00	\$26.22	18.57%
26107.1000.52314.1010.040034.1711	VISION	\$0.00	\$28.49	\$28.49	\$23.31	\$23.31	\$5.18	\$0.00	\$5.18	18.18%
26107.1000.52720.2004.040036.1412	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$1.10	\$1.10	(\$1.10)	\$0.00	(\$1.10)	0.00%
26107.1000.56118.0002.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$1,000.00	\$1,000.00	\$1,080.59	\$1,080.59	(\$80.59)	\$0.00	(\$80.59)	-8.06%
	FUNCTION: INSTRUCTION - 1000	\$176,000.00	\$91,500.00	\$267,500.00	\$190,514.71	\$190,514.71	\$76,985.29	\$0.00	\$76,985.29	28.78%
	FUND: REC/DISTRICT ED FELLOWS - 26107	\$176,000.00	\$91,500.00	\$267,500.00	\$190,514.71	\$190,514.71	\$76,985.29	\$0.00	\$76,985.29	28.78%
27107.2200.56114.0000.040000.0000	LIBRARY AND AUDIO-VISUAL	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
	FUND: GO BOND LIBRARY - 27107	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
27109.1000.56107.1010.040000.0000	INSTRUCTIONAL MATERIALS CREDIT - 70% TEXTBOOKS	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
	FUNCTION: INSTRUCTION - 1000	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
	FUND: INSTRUCTIONAL MATS - GAA OF 2019 - 27109	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
27114.1000.51300.1010.040033.1411	ADDITIONAL COMPENSATION	\$7,200.00	\$0.00	\$7,200.00	\$7,200.00	\$7,200.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.51300.1010.040033.1413	ADDITIONAL COMPENSATION	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.56112.1010.040033.0000	OTHER TEXTBOOKS	\$10,000.00	\$0.00	\$10,000.00	\$8,214.58	\$8,214.58	\$1,785.42	\$0.00	\$1,785.42	17.85%
27114.1000.56113.1010.040033.0000	SOFTWARE	\$10,000.00	\$0.00	\$10,000.00	\$3,734.11	\$3,734.11	\$6,265.89	\$0.00	\$6,265.89	62.66%
27114.1000.56118.1010.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$16,350.00	(\$8,740.00)	\$7,610.00	\$7,367.96	\$7,367.96	\$242.04	\$0.00	\$242.04	3.18%
27114.1000.57331.1010.040033.0000	FIXED ASSETS (MORE THAN \$5,000)	\$0.00	\$8,740.00	\$8,740.00	\$8,740.00	\$8,740.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUCTION - 1000	\$44,750.00	\$0.00	\$44,750.00	\$36,456.65	\$36,456.65	\$8,293.35	\$0.00	\$8,293.35	18.53%
27114.2200.53330.1010.040033.0000	PROFESSIONAL DEVELOPMENT	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	100.00%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	100.00%
	FUND: STRUCTURED LITERACY AND EARLY LITERACY - 27114	\$50,000.00	\$0.00	\$50,000.00	\$36,456.65	\$36,456.65	\$13,543.35	\$0.00	\$13,543.35	27.09%
27149.1000.51100.1010.040992.1414	SALARIES EXPENSE	\$150,000.00	(\$3,231.00)	\$146,769.00	\$131,711.00	\$131,711.00	\$15,058.00	\$0.00	\$15,058.00	10.26%